

RTCL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

Corporate Office: 6926, Jaipuria Mills, Clock Tower, Subzi Mandi, Delhi-110007

CIN No.: L16003UP1994PLC016225, Website: www.rtcllimited.in,

E-mail: rgc.secretarial@gmail.com

Date: 11th August, 2026

To,
The Manager
Department of Corporate Services
Bombay Stock Exchange Limited
Floor 25, P.J. Towers, Dalal Street,
Mumbai-400001

Scrip Code: 531552

Sub: Statement of Standalone and Consolidated Unaudited Financial Results for the quarter ended on 30th June, 2026.

Dear Sir,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are enclosing the Statement of Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended on 30th June, 2026, duly reviewed and recommended by the Audit Committee, at its meeting held on 11th August, 2026.

We also enclose herewith a copy of the Limited Review Report of the Auditors of the Company on the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended on 30th June, 2026, as required under Regulation 33 of the Listing Regulations.

This is to inform you that the Board Meeting started at 03:00 P.M and concluded at 03:45 P.M.

Kindly take the above on record and acknowledge receipt.

Thanking You,
Yours Faithfully,
For RTCL Limited

(Formerly known as Rajasthan Tobacco Company Limited)

Ajay Kumar Jain
Whole Time Director/ Auth. Signatory
(DIN: 00043349)

Scrip Code	531552		
Name of the Company	RTCL Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2026
Date of end of Financial year	31	03	2027
Date of board meeting when results were approved	11	08	2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27	07	2026
Start time of board meeting	03	00	P.M
End time of board meeting	03	45	P.M
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	1st Quarter		
Nature of report standalone or consolidated	Standalone		
Whether results are audited or unaudited	Un-audited		
Segment Reporting	Multi Segment		
Description of single segment			

For RTCL Limited
(Formerly known as ... Company Limited)

Director/Auth. Signatory

Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

**Difference arising on reclassification of financial assets at the reclassification date

Wesco Company Limited)

United Company Limited

Author/Authorizing Official

10/10/10

PART II					
Sr. No.	Particulars	Three Month Ended			Financial Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	PARTICULARS OF SHAREHOLDINGS				
1	Public Share Holding				
	- Nos. of Equity Shares	5348836	5348836	5346636	5348836
	- Percentage of Shareholding	44.57	44.57	44.55	44.57
2	Promoters and Promoters Group Shareholding**				
a)	Pledged/Encumbered Shares				
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil
b)	Non encumbered				
	- Nos. of Equity Shares	6652334	6652334	6654534	6652334
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	55.43	55.43	55.45	55.43
	- Percentage of Shareholding (as a % of total share capital of the Company)	100	100	100	100
	Particulars	Quarter ending as on 30.06.2026			
B	INVESTOR COMPLAINTS				
	Pending at the beginning of the quarter			Nil	
	Received during the quarter			0	
	Disposed of during the quarter			0	
	Remaining unresolved at the end of the quarter			Nil	
Notes :					
1 The Above Quaterly unaudited Standalone Financial results for the quarter ended 30th June 2026 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 11th August 2026.					
2 Segment wise details of Revenue, Results and Capital Employed are given in the Annexure.					
3 Previous year's figures have been regrouped/re-classified, wherever necessary.					
4 The Company has adopted Indian Accounting Standards (Ind AS) Prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, From April 01, 2017 and accordingly, these unaudited Financial Results including figures for the Quarter ended June 30th, 2026 have been prepared in accordance with the recognition and measurement Principles laid down in IND AS 34 "Interim Financial Reporting" and the other accounting Principles generally accepted in India.					
5 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), Prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable. Beginning April 1st, 2026 and accordingly results for the quarter ended June 30th, 2026 have been prepared in accordance with Ind AS. However, the Company's management has exercised necessary diligence					
Date: 11th August, 2026 Place: Delhi		For RTCL Limited (Formerly known as RTCL Limited Company Limited) Ajay Kumar Jain Whole Time Director DIN: 00043349			

Auth Signatory

RTCL Limited

Registered Office :8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN : L16003UP1994PLC016225,

Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

Standalone Segment Revenue, Results and Capital Employed Under Regulation 33 of the LODR, 2015

(Rupees in Lacs)

Particulars	Standalone Three Months ended 30.06.2026 (Unaudited)	Standalone Three Months ended 31.03.2026 (Audited)	Standalone Three Months ended 30.06.2025 (Unaudited)	Accounting Year ended 31.03.2026 (Audited)
1. Segment Revenue				
a. Trading / Agency Business	-	-	-	-
b. Real Estate Development	15.20	15.06	119.94	165.13
c. Unallocable	-	-	-	-
Total	15.20	15.06	119.94	165.13
Less: Inter Segment Revenue	-	-	-	-
Net Sales/Income from Operations	15.20	15.06	119.94	165.13
2. Segment Results				
Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-
a. Trading / Agency Business	-	-	-	-
b. Real Estate Development	(2.03)	(7.49)	98.91	96.95
c. Other Un Allocable Income	-	-	-	-
d. Interest Income	30.27	36.64	28.59	116.97
Total	28.24	29.15	127.49	213.91
Interset expenses	(4.78)	(4.65)	(4.45)	(18.34)
Exceptional Items	-	(0.00)	-	(0.73)
Other un-allocable Income	-	-	-	-
(Net off un-allocable Expenses)	-	-	-	-
Total Profit before Tax	23.45	24.50	123.04	194.85
3. Capital Employed (Segment Assets - Segment Liabilities)				
a. Trading / Agency Business	-	-	-	-
b. Real Estate Development	440.32	444.34	432.29	444.34
c. Other un-allocable Capital Employed	2,885.86	2,863.87	2,801.67	2,863.87
Total	3,326.18	3,308.21	3,233.96	3,308.21

Notes:

- Segments have been identified in accordance with the Indian Accounting Standard, considering the organization structure and the return/risk of the businesses. The Management information system recognises and monitors these segments.
- Segment Revenue includes Sales and other income directly indentifiable with/allocable to the segment.
- Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses.
- Previous year's figures have been regrouped, recast, rearranged wherever necessary to conform to this period's classification.

For RTCL Limited
(Formerly known as ...)

RTCL Limited
(Formerly known as ...)

Ajay Kumar Jain
Whole Time Director
DIN : 00043849

Date: 11th August, 2026
Place: Delhi

V V G & CO

CHARTERED ACCOUNTANTS

Limited Review Report on quarterly financial results and year to date results of Unaudited Standalone Financial Results of the RTCL Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors
RTCL Limited

We have reviewed the accompanying statement of unaudited financial results of RTCL Limited for the period ended 30th June, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

As per IndAs 109 "Financial Instruments" the investment in equity shares (other than Subsidiary, Associates and Joint Ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive income. However, the Company has recognized the non-current investments in equity shares (including subsidiary, associates, and joint ventures) at cost as appearing in the Quarterly Unaudited Standalone Balance sheet as at June 30th, 2026 which constitutes a departure from the AS-109 "Financial Instruments. Therefore, Impact of Financial on account of the difference between the fair value and the cost of "Non-current Investments" "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable.

For V V G & CO

(Chartered Accountants)

(Firm Registration No. 005120N)

VIRENDRA KUMAR GOEL¹ Digitally signed by VIRENDRA KUMAR GOEL
Date: 2026.08.11 15:28:01 +05'30'

(Virendra Kumar Goel)

Proprietor

Membership Number: 083705

UDIN: 26083705BIYCJM5417

Place of Signature: Delhi

Date: 11.08.2026

W-85, LGF, Greater Kailash Part 2, New Delhi - 110 048

Mobile: 9312940592, Email: virendradel@gmail.com

Scrip Code	531552		
Name of the Company	RTCL Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2026
Date of end of Financial year	31	03	2027
Date of board meeting when results were approved	11	08	2026
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End time of board meeting	03	45	P.M
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	1st Quarter		
Nature of report standalone or consolidated	Consolidated		
Whether results are audited or unaudited	Un-audited		
Segment Reporting	Multi Segment		
Description of single segment			

For RTCL Limited
(Formerly known as ~~RTCL~~ Telecom Company Limited)

Director/Auth. Signatory

RTCL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN : L16003UP1994PLC016225,

Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

PART I					
UNAUDITED CONSOLIDATED FINANCIAL STATEMENT RESULTS FOR THE QUARTER ENDED AS ON 30th JUNE, 2026					
(Rupees in Lacs)					
Sr. No.	Particulars	Three Month Ended			Financial Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue From Operation	-	-	104.880	104.880
II	Other Income	45.46	51.70	43.65	177.22
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-
IV	Net Gain on reclassification of financial assets**	-	-	-	-
V	Total Income (I+II+III+IV)	45.46	51.70	148.53	282.10
VI	Expenses:	-	-	-	-
	Cost of material consumed	-	-	-	-
	Excise duty	-	-	-	-
	Purchase of stock -in-trade	-	-	-	-
	Change in Inventories of finished goods, stock-in-trade and Work -in-Progress	-	-	3.32	0.66
	Employee benefits expense	5.08	6.96	4.83	21.87
	Finance Costs	4.78	4.66	4.45	18.37
	Depreciation and amortisation expense	3.23	3.23	3.23	12.91
	Impairment losses	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-
VI	Other Expenses	8.91	12.35	9.66	32.72
	Total expenses (VI)	22.01	27.20	25.49	86.53
VII	Profit/(Loss) before exceptional items and tax (V-VI)	23.45	24.50	123.04	195.57
VIII	Exceptional items	-	-	-	(0.73)
IX	Profit/(Loss) before tax (VII+VIII)	23.45	24.50	123.04	194.85
X	Tax expense:	-	-	-	-
	(1) Current tax	(5.49)	(14.77)	(30.58)	(30.13)
X	(2) Deferred Tax	-	2.68	0.67	2.68
	Profit/(Loss) for the period from continuing operations (IX-X)	17.96	12.41	93.13	167.38
XII	Profit/(Loss) from Discontinued operations	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-
	Share of Profit/Loss of associate	3.20	0.08	2.50	8.75
	Net Profit/(Loss) after Taxes, Minority interest and shares of Profit/(Loss)	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	21.16	12.49	95.63	176.13
XVI	Other Comprehensive Income	-	-	-	-
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income Tax relating to items that will not re-classified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XVII	Total comprehensive income for the period (XV+XVI)(Comprising profit/(loss) and other comprehensive income for the period)	21.16	12.41	93.13	167.38
XVIII	Earnings per equity shares (for continuing operation)	-	-	-	-
	(1) Basic	0.18	0.10	0.78	1.39
XIX	(2) Diluted	-	-	-	-
	Earnings per equity shares (for discontinued operation)	-	-	-	-
XIX	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XX	Earnings per equity shares (for discontinued and continuing operations)	-	-	-	-
	(1) Basic	0.18	0.10	0.78	1.39
XX	(2) Diluted	-	-	-	-

**Difference arising on reclassification of financial assets at the reclassification date

For RTCL
(Formerly known as)

D. C. K. Auth. Signatory

PART II					
Sr. No.	Particulars	Three Month Ended			Financial Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	PARTICULARS OF SHAREHOLDINGS				
1	Public Share Holding				
	- Nos. of Equity Shares	5348836	5348836	5346636	5348836
	- Percentage of Shareholding	44.57	44.57	44.55	44.57
2	Promoters and Promoters Group Shareholding**				
	a) Pledged/Encumbered Shares				
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil
	b) Non encumbered				
	- Nos. of Equity Shares	6652334	6652334	6654534	6652334
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	55.43	55.43	55.45	55.43
	- Percentage of Shareholding (as a % of total share capital of the Company)	100	100	100	100
	Particulars	Quarter ending as on 30.06.2026			
B	INVESTOR COMPLAINTS				
	Pending at the beginning of the quarter			NIL	
	Received during the quarter			0	
	Disposed of during the quarter			0	
	Remaining unresolved at the end of the quarter			NIL	

Notes :

1 The Above Quaterly unaudited Consolidated Financial results for the quarter ended 30th June 2026 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 11th August 2026.

2 Segment wise details of Revenue, Results and Capital Employed are given in the Annexure.

3 Previous year's figures have been regrouped/re-classified, wherever necessary.

4 The Company has adopted Indian Accounting Standards (Ind AS) Prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, From April 01, 2017 and accordingly, these unaudited Financial Results including figures for the Quarter ended June 30th, 2026 have been prepared in accordance with the recognition and measurement Principles laid down in IND AS 34 "Interim Financial Reporting" and the other accounting Principles generally accepted in India.

5 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), Prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable. Beginning April 1st, 2026 and accordingly results for the quarter ended June 30th, 2026 have been prepared in accordance with Ind AS. However, the Company's management has exercised necessary diligence

For RTCL Limited
(Formerly known as Regal Telecom India Company Limited)


Ajay Kumar Jaiswal
Whole Time Director
DIN: 00043349

Date: 11th August, 2026
Place: Delhi

RTCL Limited

Registered Office :8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN : L16003UP1994PLC016225,

Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

Consolidated Segment Revenue, Results and Capital Employed Under Regulation 33 of the LODR, 2015

(Rupees in Lacs)

Particulars	Standalone Three Months ended 30.06.2026 (Unaudited)	Standalone Three Months ended 31.03.2026 (Audited)	Standalone Three Months ended 30.06.2025 (Unaudited)	Accounting Year ended 31.03.2026 (Audited)
1. Segment Revenue				
a. Trading / Agency Business	-	-	-	-
b. Real Estate Development	15.20	15.06	119.94	165.13
c. Unallocable	-	-	-	-
Total	15.20	15.06	119.94	165.13
Less: Inter Segment Revenue	-	-	-	-
Net Sales/Income from Operations	15.20	15.06	119.94	165.13
2. Segment Results				
Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-
a. Trading / Agency Business	-	-	-	-
b. Real Estate Development	(2.03)	(7.49)	98.91	96.95
c. Other Un Allocable Income	-	-	-	-
d. Interest Income	30.27	36.64	28.59	116.97
Total	28.24	29.15	127.49	213.91
Inter-set expenses	(4.78)	(4.65)	(4.45)	(18.34)
Exceptional Items	-	(0.00)	-	(0.73)
Other un-allocable Income (Net off un-allocable Expenses)	-	-	-	-
Total Profit before Tax	23.45	24.50	123.04	194.85
Add: Profit/Loss of Associates	3.20	0.08	2.50	8.75
Total Consolidated Profit before Tax	26.66	24.58	125.54	203.60
3. Capital Employed (Segment Assets - Segment Liabilities)				
a. Trading / Agency Business	-	-	125.54	-
b. Real Estate Development	440.32	444.34	432.29	444.34
c. Other un-allocable Capital Employed	4,092.95	4,067.77	3,999.30	4,067.77
Total	4,533.27	4,512.11	4,431.59	4,512.11

Notes:

- Segments have been identified in accordance with the Indian Accounting Standard, considering the organization structure and the return/risk of the businesses. The Management information system recognises and monitors these segments.
- Segment Revenue includes Sales and other income directly identifiable with/allocable to the segment.
- Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses.
- Previous year's figures have been regrouped, recast, rearranged wherever necessary to conform to this period's classification.

For RTCL Limited
(Formerly known as Rajarajeshwari Tobacco Company Limited)

Ajay Kumar Jain
Whole Time Director
DIN 00043349 Auth. Signatory

Date: 11th August, 2026
Place: Delhi

V V G & CO

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report On consolidated unaudited quarterly financial results and year to date results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO
THE BOARD OF DIRECTORS
RTCL LIMITED

1. We have reviewed the accompanying Statement of Consolidated Financial Results of RTCL Limited ("the Parent") and its associates (the Parent and its associates together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associates for the quarter ended 30th June, 2026 and the year to date results for the period from 01/04/2026 to 30/06/2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI s(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34/ AS 25"), mandated under Section 133 of the Companies Act, 2013, read with relevant rules issued there under or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement includes the results of the followings entities:

Name of the Entity	Relationship
Raghunath Builders Private Limited	Associate
P.J. Software Private Limited	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the

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Mobile: 9312940592, Email: virendradel@gmail.com

V V G & CO

_____**CHARTERED ACCOUNTANTS**_____

accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not audit the financial statements of Two (2) associate included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated Interim Financial Results reflect net profit of Rs.8,89,703.79 as on 30th June, 2026. These financial results have been furnished to us by the management and our opinion on the Consolidated Unaudited Interim Financial Results, in so far as it relates to the amounts and disclosures included in respect of these associates are based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

7. The consolidated unaudited financial results includes the financial results of 2 (Two) Associate which have not been reviewed by the auditors, whose financial results reflect total assets of Rs.38,15,82,564.85 as at 30th June 2026, as well as total revenue of Rs.23,26,665.00 for the quarter ended 30th June, 2026 and Rs.23,26,665.00 for the period ended 30th June 2026 (year to date). These interim financial statements and other financial information have not been audited by the auditors, and our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such interim financial statements is based solely on such report provided to us.

As per IndAs 109 "Financial Instruments" the investment in equity shares (other than Subsidiary, Associates and Joint Ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive income. However, the Company has recognized the Non-current investments in equity shares (including subsidiary, associates and joint ventures) at cost as appearing in the Quarterly and Three months unaudited Consolidated Balance sheet as at 30th June, 2026 which constitutes a departure from the AS-109 "Financial Instruments. Therefore, Impact of Financial on account of the difference between the fair value and the cost of "Non-current Investments" Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable."

For V V G & CO
(Chartered Accountants)
(Firm Registration No. 005120N)

VIRENDRA KUMAR GOEL Digitally signed by VIRENDRA KUMAR GOEL
Date: 2026.08.11 15:38:59 +05'30'

(Virendra Kumar Goel)
Proprietor
Membership Number: 083705
UDIN: 26083705BTNBXH3151
Place of Signature: Delhi
Date: 11.08.2026

_____**W-85, LGF, Greater Kailash Part 2, New Delhi - 110 048**_____

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