# OVAL PROJECTS ENGINEERING LIMITED

A Team of Excellence For Better Future | An ISO Certified Company

**To,**
**Listing Department**
**Bombay Stock Exchange Limited**
**Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001**

**Date: November 4, 2026**

**Scrip Code: 544498**

**Sub: Outcome of Board Meeting under Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the company in their meeting held on today i.e. November 4th, 2026 through audio visual means (Google meet) has inter alia considered and approved the following items: -

1. Unaudited Financial Result (Standalone & Consolidated) along with Limited Review Report thereon for the Half year ended on September 30, 2026. The results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors of the Company in their meeting held on November 4th, 2026.

2. The Board considered the proposal for raising funds through the issuance of Warrants convertible into Equity Shares on a preferential basis. To maximize capital optimization and align with broader growth objectives, management recommended expanding the scope of the fund-raising initiative. The company is currently evaluating a comprehensive, enlarged capital infusion plan that will include participation from both promoter and non-promoter investor categories, rather than limiting the issue exclusively to the promoter group as initially planned.

Consequently, to present a unified and enhanced proposal for shareholder approval, the Board has agreed to consider the finalized, broader fund-raising plan at an upcoming meeting. The fixing of the Extra-Ordinary General Meeting (EOGM) date has accordingly been aligned to follow the approval of this comprehensive structure.

3. Re-Appointment of M/s. KKS & Associates Practicing Company Secretary as the Secretarial Auditor of the Company for Financial Year 2026-27.

4. Incorporation of a Joint Venture Company with EIKO SCIENTIFIC SOLUTIONS LLP with by subscribing to MOA and to carry on business in the name of OVAL EIKO RESOURCES PRIVATE LIMITED (Proposed Company).

The Board Meeting commenced at 4:05 P.M. and concluded at 4:.47 P.M.

Thanking You,

**For Oval Projects Engineering Limited**

Nisha Kashyap
Digitally signed by Nisha Kashyap
Date: 2026.11.04 20:13:07 +05'30'

**Nisha Kashyap**
**Company Secretary &Compliance Officer**
**M.No. 30087**

**Kapoor Goyal & Co.**
Chartered Accountants

B-7, Hans Bhawan,
Bahadur Shah Zafar Marg,
New Delhi-110002
Tel.: +91-11-41534100
Fax : 41534100
E-mail: kapoorgoyal@gmail.com
GST No.: 07AAAFK2688J1Z3

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULT

To

The Board of Directors of **Oval Projects Engineering Limited**

We have reviewed the accompanying statement of **Standalone unaudited financial** results of **Oval Projects Engineering Limited** for the Half Year ended September 30, 2026, prepared by the Company to be submitted pursuant to the requirement of regulation 33 of SEBI(Listing and disclosure Requirements) regulations, 2015 (as amended)("Listing regulations"). 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 provides 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.

FOR KAPOOR GOYAL & CO
Chartered Accountants
Reg No. :001370N

KAPOOR GOYAL & CO. 001370N New Delhi Chartered Accountants

CA Tarun Kapoor
Partner M. No.: 095949
UDIN No.: **26095949FGMJPS3094**

Place: New Delhi
Date.: 04-11-2026

**Kapoor Goyal & Co.**
Chartered Accountants

B-7, Hans Bhawan,
Bahadur Shah Zafar Marg,
New Delhi-110002
Tel.: +91-11-41534100
Fax : 41534100
E-mail: kapoorgoyal@gmail.com
GST No.: 07AAAFK2688J1Z3

**Independent Auditor's Review Report on Half Year and Year to Date Unaudited Consolidated Financial Results of Oval Projects Engineering Limited ("the Company") pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended**

**To**
**Board of Directors**
**Oval Projects Engineering Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Oval Projects Engineering Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), and its share of the net profit/loss after tax and total comprehensive income of its joint ventures for the half year ended September 30th, 2026, Half year ending September, 30th, 2025, Year ending March 31st, 2026 & Year ending March 31st, 2025 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" ('GAAP 25'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Listing Regulations. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 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 following entities:

| Name of the Entity | Relationship |
|---|---|
| Oval Projects Engineering Limited | Holding Company |
| Oval Digital Private Limited | Wholly Owned Subsidiary Company |
| Oval Biotech Private Limited | Wholly Owned Subsidiary Company |
| Oval Projects Engineering Private Limited Raviraj Bokade Creative Joint Venture | Joint venture |
| Oval Projects Engineering Private Limited & Transtroy (Indian) Limited Joint Venture | Joint Venture |

5. Based on our review conducted and procedures performed as stated in paragraph 3 above ~~and based on review reports of the other auditors referred to in paragraph 7 below~~, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Generally Accepted Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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. The consolidated unaudited financial results include the interim financial statements of NIL subsidiaries which have not been reviewed/audited by the auditors, whose interim financial statements reflect total assets of Rs. NIL as at September 30th, 2026 and total revenue of Rs. NIL and Rs. NIL, total net profit/(loss) after tax of Rs. NIL and Rs. NIL and total comprehensive income / loss of Rs. NIL and Rs. NIL for the half year ended September 30th, 2026, September 30th, 2025, for the year ended March 31st, 2026 and for the year ended March 31st, 2025, respectively, and cash flows (net) of Rs. NIL for Half Year ended September 30th, 2026, Half Year ended September 30th, 2025, for the year ended March 31st, 2026 and for the year ended March 31st, 2025, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. NIL and Rs. NIL and total comprehensive income / loss of Rs. NIL and Rs. NIL for the half year ended September 30th, 2026, September 30th, 2025, for the year ended March 31st 2026 and for the year ended March 31st 2025, respectively, as considered in the consolidated unaudited financial results, in respect of NIL associates and NIL joint venture, based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

Further, we certify for Regulation 262(6) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, *use of funds as working capital in the same format as disclosed in the offer document, till the proceeds raised for the said object are fully utilized.*

FOR KAPOOR GOYAL & CO
Chartered Accountants
Reg No. :001370N




CA Tarun Kapoor
Partner M. No.: 095949
UDIN No.: 26095949VFNALG4165

Place: New Delhi
Date.: 04-11-2026

**OVAL PROJECTS ENGINEERING LIMITED**

**CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)**

House No.451568, Milan Chakra, (Near Prajapita Brahmakumari Centre), Badharghat,P.O. A.D. Nagar Agartala Tripura 799003, India

**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER,2026**

(Amount in ` Lakhs)

| | Particulars | Unaudited For Half year ended 30-9-2026 | Unaudited For Half year ended 30-9-2025 | Audited For Year ended 31-3-2026 | Audited For Year ended 31-3-2025 |
|---|---|---|---|---|---|
| I | Revenue from Operations | 7071.98 | 6096.24 | 15314.19 | 10228.90 |
| II | Other Income | 48.82 | 62.11 | 371.48 | 87.39 |
| III | **Total Income** | **7120.80** | **6158.35** | **15685.67** | **10316.29** |
| IV | **EXPENSES** | | | | |
| | (a) Cost of Materials Consumed | 4879.29 | 3472.69 | 8043.41 | 5152.32 |
| | (b) Purchases of Stock-in-Trade | . | . | 3097.23 | . |
| | (c) Change in Inventories of FG, WIP and stock in trade | -847.86 | 458.84 | -711.15 | 1288.20 |
| | (d) Employee Benefits Expenses | 423.19 | 216.12 | 586.07 | 507.89 |
| | (e) Finance Cost | 407.07 | 333.32 | 643.42 | 473.27 |
| | (f) Depreciation and Amortization Expense | 68.38 | 46.58 | 115.74 | 55.75 |
| | (g) Other Expenses | 1306.47 | 777.81 | 1845.57 | 1536.99 |
| | | **6236.55** | **5305.34** | **13620.29** | **9014.43** |
| V | **Profit before exceptional and extraordinary items and tax** | **884.25** | **853.01** | **2065.38** | **1301.86** |
| VI | Exceptional items | | | . | . |
| VII | **Profit before extraordinary items and tax** | **884.25** | **853.01** | **2065.38** | **1301.86** |
| VIII | Extraordinary items | | | | |
| | Profit/(Loss) on Sale of Fixed Assets | . | 39.04 | 39.04 | 16.25 |
| IX | **Profit before tax** | **884.25** | **892.05** | **2104.42** | **1318.11** |
| X | **Tax Expense** | | | | |
| | a. Current Tax (Net of Mat) | | | | |
| | Current Year | 263.45 | 259.09 | 625.94 | 383.96 |
| | Prior Period | . | . | 2.99 | . |
| | b. Deferred Tax | -4.21 | -2.96 | -5.90 | .13 |
| | | **259.23** | **256.13** | **623.03** | **384.09** |
| XI | **Profit (Loss) for the period from continuing operations** | **625.02** | **635.92** | **1481.39** | **934.02** |
| XII | Profit/(loss) from discontinuing operations | | | . | . |
| XIII | Tax expense of discontinuing operations | . | | . | . |
| XIV | Profit/(loss) from Discontinuing operations (after tax) (XII- | . | | . | . |
| XV | Profit/ (Loss) after tax (XI + XIV) | 625.02 | 635.92 | 1481.39 | 934.02 |
| XVI | Other Comprehensive Income | . | . | . | . |
| | A (i) Items that will not be reclassified to profit or loss | | | | |
| | (ii) Income tax relating to items | | | | |
| | B (i) that will not be reclassified to profit or loss | | | | |
| | (ii) Items that will be reclassified to profit or loss income tax | | | | |
| XVII | Total Comprehensive Income for the period | 625.02 | 635.92 | 1481.39 | 934.02 |
| XVIII | Paid up Equity Share Capital(Face Value of Rs 10/- each | 2076.93 | 2076.93 | 2076.93 | 1527.01 |
| XIX | Earning per equity share (for Continuing Operation): | | | | |
| | a. Basic | 3.01 | 4.01 | 8.59 | 6.65 |
| | b. Diluted | 3.01 | 4.01 | 8.59 | 6.65 |

1. The Standalone financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 4th November , 2026.

2. The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.

3. The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.

**For and on behalf of the Board of Directors**

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:20:27 +05'30'

Date: 04.11.2026
Place : Tripura

**Goutam Debnath**
**Chairman and Managing Director**
**DIN: 06923261**
**Signed at Agartala**

## OVAL PROJECTS ENGINEERING LIMITED

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

**Standalone Balance Sheet as at 30th September 2026**

(Amount in ₹ Lakhs)

| | Particulars | Unaudited as at 30th Sept 2026 | Unaudited as at 30th Sept 2025 | Audited As at 31st March 2026 | Audited As at 31st March 2025 |
|---|---|---|---|---|---|
| I | **EQUITY AND LIABILITIES** | | | | |
| 1. | **Shareholders' Funds** | | | | |
| | a. Share Capital | 2076.93 | 2076.93 | 2076.93 | 1527.01 |
| | b. Reserves and Surplus | 9670.32 | 8229.32 | 9045.30 | 4071.68 |
| | c. Money received against share warrants | | | | . |
| 2. | **Share application money pending allotment** | . | | . | . |
| 3. | **Non-Current Liabilities** | | | | |
| | a. Long-term borrowings | 1729.67 | 661.44 | 1328.01 | 525.65 |
| | b. Deferred tax liabilities (Net) | . | . | . | . |
| | c. Other Long term liabilities | 1423.61 | 495.37 | 954.86 | 491.93 |
| | d. Long Term Provisions | 17.72 | 6.68 | 17.72 | 6.40 |
| 4. | **Current Liabilities** | | | | |
| | a. Short-term borrowings | 4754.37 | 4067.67 | 4194.60 | 3670.11 |
| | b. Trade payables | | | | |
| | -total outstanding dues of micro and small enterprises | . | . | . | . |
| | -total outstanding dues of creditors other than micro and small enterprises | 1677.80 | 1845.77 | 1293.99 | 3405.96 |
| | c. Other current liabilities | 357.51 | 397.78 | 320.90 | 361.67 |
| | d. Short - term provisions | 889.45 | 643.05 | 625.94 | 383.96 |
| | | **22597.37** | **18424.02** | **19858.24** | **14444.36** |
| II | **ASSETS** | | | | |
| 1. | **Non-current assets** | | | | |
| | a. Property, Plant & Equipments and Intangible assets | | | | |
| | (i) Property, Plant and Equipment | 735.35 | 533.01 | 797.48 | 494.36 |
| | (ii) Intangible Assets | .3 | .3 | .3 | .3 |
| | (iii) Capital Work in Progress | 1132.89 | 567.71 | 873.81 | 316.50 |
| | (iv) Intangible assets under development | | | . | . |
| | b. Non Current Investments | 49.23 | 21.55 | 29.23 | 21.55 |
| | c. Deferred tax assets (net) | 32.53 | 25.38 | 28.32 | 22.42 |
| | d. Long term loans and advances | 154.24 | 373.27 | 276.45 | 75.37 |
| | e. Other Non Current Assets | 1928.94 | 1872.46 | 2002.04 | 1612.86 |
| 2. | **Current Assets** | | | | |
| | a. Current Investments | . | . | . | . |
| | b. Inventories | 5779.27 | 4379.10 | 5906.74 | 4368.90 |
| | c. Trade Receivables | 4970.52 | 3400.68 | 3507.15 | 4306.55 |
| | d. Cash and Bank Balance | 2951.48 | 4660.02 | 2546.10 | 1739.77 |
| | e. Short Term Loans and Advances | 4862.89 | 2220.35 | 3890.90 | 1486.06 |
| | f. Other Current Assets | . | 370.46 | . | . |
| | | **22597.37** | **18424.02** | **19858.24** | **14444.36** |

**For and on behalf of the Board of Directors**

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:21:59 +05'30'

**Goutam Debnath**

**Chairman and Managing Director**

**DIN: 06923261**

**Signed at Agartala**

Date: 04.11.2026

Place : Tripura

## OVAL PROJECTS ENGINEERING LIMITED

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

**Standalone Cash Flow Statement for the Period ended as on 30th September 2026**

(Amount in ₹ Lakhs)

| | Particulars | Note No. | Unaudited As at September 30, 2026 | Unaudited As at September 30, 2025 | Audited As at 31st March 2026 | Audited As at 31st March 2025 |
|---|---|---|---|---|---|---|
| ( A ) | **Cash Flow from Operating Activities** | | | | | |
| | Net profit as per The Statement of Profit & Loss before Tax | | 884.25 | 892.05 | 2104.42 | 1318.11 |
| | Adjustment for:- | | | | | |
| | Interest Income | | -41.66 | -49.87 | -142.54 | -75.60 |
| | Rent Income | | . | -7.54 | . | . |
| | Provision for Gratuity | | . | .28 | 11.33 | .56 |
| | Foreign Exchange fluctuation | | . | | 3.65 | . |
| | Depreciation | | 68.38 | 46.58 | 115.74 | 55.75 |
| | Profit on Sale of asset | | . | -39.04 | -39.04 | -16.25 |
| | Expenses related with financing activities | | 407.07 | 333.32 | 643.42 | 473.27 |
| | Corporate Social Responsibility | | | | -9.95 | . |
| | Operating Profit Before Working Capital Changes | | **1318.04** | **1175.78** | **2687.04** | **1755.85** |
| | Adjustment for Current Assets & Liabilities | | | | | |
| | (Increase)/Decrease in trade receivable | | -1463.37 | 905.87 | 799.40 | -2524.64 |
| | (Increase)/Decrease in short term loans & advances (assets) | | -972.00 | -734.29 | -2404.84 | -890.09 |
| | (Increase)/Decrease in stock in trade | | 127.48 | -10.19 | -1537.84 | -380.83 |
| | (Increase)/Decrease in other current assets | | . | -370.46 | . | . |
| | Increase/(Decrease) in provisions | | 263.50 | 259.09 | 241.98 | 125.31 |
| | Increase/(Decrease) in current liabilities | | 36.61 | 36.11 | -40.77 | 78.96 |
| | Increase/(Decrease) in trade payable | | 383.81 | -1560.19 | -2111.97 | 644.16 |
| | Direct Taxes | | -263.45 | -259.09 | -628.93 | -383.96 |
| | | | -1887.42 | -1733.15 | -5682.97 | -3331.09 |
| | **Cash Generated from (utilized in) Operating activities** | **( A )** | **-569.37** | **-557.38** | **-2995.93** | **-1575.25** |
| **(B)** | **Cash flow from Investment Activities** | | | | | |
| | Rental Income | | . | 7.54 | . | . |
| | Interest Income | | 41.66 | 49.87 | 142.54 | 75.60 |
| | Sales /(Purchase) of Investment | | | | . | . |
| | Sale of Fixed Assets | | | 116.36 | 116.36 | 127.50 |
| | Non Current Investment | | -20.00 | . | -7.67 | . |
| | (Increase)/Decrease in Other Non-Current Assets | | 73.10 | -259.60 | -389.19 | 273.74 |
| | Purchase of fixed assets | | -265.34 | -413.76 | -1053.50 | -37.94 |
| | **Cash generate from (utilised in) Investing activities** | **( B )** | **-170.57** | **-499.60** | **-1191.46** | **438.90** |
| **(C)** | **Cash flow from Financing Activities** | | | | | |
| | Proceeds from issuance from Share capital | | | 4674.32 | 4674.32 | 1287.60 |
| | Expense for issuance of Share Capital | | | -602.67 | -622.22 | . |
| | Increase/(Decrease) in Short term borrowings | | 559.77 | 397.55 | 524.48 | 768.37 |
| | Increase/(Decrease) in Long term borrowings | | 401.66 | 135.79 | 802.36 | 186.88 |
| | Increase/(Decrease) in Other Long term Liability | | 468.75 | 3.45 | 462.93 | 44.19 |
| | (Increase)/Decrease in long term loans & advances (Assets) | | 122.22 | -297.90 | -201.08 | -12.60 |
| | Interest & other finance expenses paid | | -407.07 | -333.32 | -643.42 | -473.27 |
| | **Cash generated from (utilised in) Financing activities** | **( C )** | **1145.34** | **3977.22** | **4997.36** | **1801.17** |
| | Effect Foreign Exchange fluctuation | | . | . | -3.65 | . |
| **Net Increase (Decrease) in Cash and cash equivalents ( A+B+C )** | | | **405.39** | **2920.25** | **806.32** | **664.82** |
| Opening Cash & Bank Balance | | | 4660.02 | 1739.77 | 1739.77 | 1074.95 |
| **Closing Cash & Bank Balance** | | | **2951.48** | **4660.02** | **2546.10** | **1739.77** |
| | *Less : Deposits with Matuirty above 3 Months* | | **2808.74** | **2152.15** | **2304.90** | **1456.80** |
| | *Cash and cash equivalents at the end of the period* | | **142.75** | **2507.88** | **241.20** | **282.97** |

**For and on behalf of the Board of Directors**

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:22:57 +05'30'

**Goutam Debnath**
**Chairman and Managing Director**
**DIN: 06923261**
**Signed at Agartala**

Date: 04.11.2026
Place : Tripura

**OVAL PROJECTS ENGINEERING LIMITED**

**CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)**

House No.451568, Milan Chakra, (Near Prajapita Brahmakumari Centre), Badharghat,P.O. A.D. Nagar Agartala Tripura 799003, India

**STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER,2026**

(Amount in ₹ Lakhs)

| | Particulars | Unaudited For Half year ended 30-9-2026 | Unaudited For Half year ended 30-9-2025 | Audited For Year ended 31-3-2026 | Audited For Year ended 31-3-2025 |
|---|---|---|---|---|---|
| I | Revenue from Operations | 7143.92 | 5876.78 | 14989.77 | 10228.99 |
| II | Other Income | 69.92 | 88.90 | 432.72 | 114.70 |
| III | **Total Income** | **7213.84** | **5965.68** | **15422.49** | **10343.68** |
| IV | **EXPENSES** | | | | |
| | (a) Cost of Materials Consumed | 4879.29 | 3472.69 | 8043.41 | 5152.32 |
| | (b) Purchases of Stock-in-Trade | . | . | 3097.23 | . |
| | (c) Change in Inventories of FG, WIP and stock in trade | -833.58 | 137.18 | -1224.12 | 1199.92 |
| | (d) Employee Benefits Expenses | 430.56 | 227.80 | 607.18 | 507.89 |
| | (e) Finance Cost | 453.05 | 453.71 | 935.50 | 565.65 |
| | (f) Depreciation and Amortization Expense | 68.38 | 46.58 | 115.74 | 55.75 |
| | (g) Other Expenses | 1330.62 | 788.92 | 1890.98 | 1560.87 |
| | | **6328.33** | **5126.87** | **13465.92** | **9042.40** |
| V | **Profit before exceptional and extraordinary items** | **885.50** | **838.81** | **1956.58** | **1301.28** |
| VI | Exceptional items | | | . | . |
| VII | **Profit before extraordinary items and tax** | **885.50** | **838.81** | **1956.58** | **1301.28** |
| VIII | Extraordinary items | | | | |
| | Profit/(Loss) on Sale of Fixed Assets | . | -39.04 | -39.04 | -16.25 |
| IX | **Profit before tax** | **885.50** | **877.85** | **1995.62** | **1317.53** |
| X | **Tax Expense** | | | | |
| | a. Current Tax (Net of Mat) | | | | |
| | Current Year | 263.96 | 276.10 | 626.52 | 384.15 |
| | Prior Period | . | . | 2.99 | |
| | b. Deferred Tax | -4.21 | -2.96 | -5.90 | .13 |
| | | **259.75** | **273.13** | **623.61** | **384.28** |
| XI | **Profit (Loss) for the period from continuing operations** | **625.75** | **604.72** | **1372.01** | **933.25** |
| XII | Profit/(loss) from discontinuing operations | | | . | . |
| XIII | Tax expense of discontinuing operations | | | . | . |
| XIV | Profit/(loss) from Discontinuing operations (after | | | . | . |
| XVI | Profit/ (Loss) after tax (XI + XIV) | 625.75 | 604.72 | 1372.01 | 933.25 |
| XVII | Other Comprehensive Income | . | . | . | . |
| | A (i) Items that will not be reclassified to profit or loss | | | | |
| | (ii) Income tax relating to items | | | | |
| | B (i) that will not be reclassified to profit or loss | | | | |
| | (ii) Items that will be reclassified to profit or loss income tax relating to items that will be reclassified to profit or loss | | | | |
| XVIII | Total Comprehensive Income for the period (XV+XIV) Comprising Profit/(loss) and Other Comprehensive Income for the period | 625.75 | 604.72 | 1372.01 | 933.25 |

| | | | | | |
|---|---|---|---|---|---|
| XIX | Paid up Equity Share Capital(Face Value of Rs 10/- each | 2076.93 | 2076.93 | 2076.93 | 1527.01 |
| XX | Earning per equity share (for Continuing Operation): | | | | |
| | a. Basic | 3.01 | 3.81 | 7.96 | 13.57 |
| | b. Diluted | 3.01 | 3.81 | 7.96 | 13.57 |
| | | | | | |

1. The Consolidated financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 4th November , 2026.

2. The Consolidated audited financial results include the financial result of Joint Venture namely Oval Projects Engineering Private Limited Raviraj Bokadia Creative And Oval Projects Engineering Private Limited Transstroy (India)

3. The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.

4. The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.

5. The Consolidated Financial Results have been prepared as per proportionate consolidation method as described in Accounting Standard 27 and in accordance with the Accounting Standards specified in the Companies (Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Companies Act, 2013.

**For and on behalf of the Board of Directors**

GOUTAM DEBNATH
Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:22:42 +05'30'

Date: 04.11.2026
Place : Tripura

**Goutam Debnath**
**Chairman and Managing Director**
**DIN: 06923261**
**Signed at Agartala**

**OVAL PROJECTS ENGINEERING LIMITED**

**House No.451568, Milan Chakra, (Near Prajapita Brahmakumari Centre), Badharghat,P.O. A.D. Nagar Agartala Tripura 799003, India**

**CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)**

**STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS AT 30TH SEPTEMBER 2026**

(Amount in ₹ Lakhs)

| Particulars | Unaudited As at September 30, 2026 | Unaudited As at September 30, 2025 | Audited As at March 31, 2026 | Audited As at March 31, 2025 |
|---|---|---|---|---|
| **EQUITY AND LIABILITIES** | | | | |
| **Shareholders' funds** | | | | |
| Share capital | 2076.93 | 2076.93 | 2076.93 | 1527.01 |
| Reserves and Surplus | 9566.35 | 8196.58 | 8934.31 | 4070.14 |
| Minority Interest /Non- Controlling Interest | . | | . | . |
| | 11643.28 | 10273.51 | 11011.23 | 5597.15 |
| **Share application money pending allotment** | | | | |
| **Non-current liabilities** | | | | |
| Long-term borrowings | 2494.67 | 661.44 | 1328.01 | 525.65 |
| Deferred tax liabilities (Net) | . | . | . | . |
| Other Long term liabilities | 1423.61 | 495.37 | 954.86 | 491.93 |
| Long Term Provisions | 17.72 | 6.68 | 17.72 | 6.40 |
| | 3936.01 | 1163.49 | 2300.59 | 1023.97 |
| **Current liabilities** | | | | |
| Short-term borrowings | 6165.12 | 5714.10 | 6141.64 | 4844.37 |
| Trade payables | . | . | . | |
| -total outstanding dues of micro and small enterprises | . | . | . | |
| -total outstanding dues of creditors other than micro and small enterprises | 1788.50 | 1846.46 | 1294.67 | 3406.65 |
| Other current liabilities | 364.88 | 409.25 | 333.03 | 361.79 |
| Short term Provisions | 890.55 | 660.25 | 626.52 | 384.15 |
| | . | | . | . |
| | 9209.04 | 8630.06 | 8395.87 | 8996.96 |
| | | | | |
| **Total** | **24788.32** | **20067.06** | **21707.69** | **15618.08** |
| **ASSETS** | | | | |
| **Non-current assets** | | | | |
| Property, Plant & Equipments and Intangible assets | | | | |
| (i) Property, Plant and Equipment | 735.35 | 533.01 | 797.48 | 494.36 |
| (ii) Intangible Assets | .3 | .3 | .3 | .3 |
| (iii) Capital Work in Progress | 1132.89 | 567.71 | 873.81 | 316.50 |
| (iv) Intangible assets under development | . | . | . | . |
| Non Current Investments | 46.85 | 19.17 | 26.85 | 19.17 |
| Defered Tax Assets | 32.53 | 25.38 | 28.32 | 22.42 |
| Long term loan & advances | 154.24 | 373.27 | 276.45 | 75.37 |
| Other Non Current Assets | 2540.25 | 2688.52 | 2846.88 | 2402.13 |
| | 4642.13 | 4207.09 | 4849.82 | 3329.97 |
| **Current assets** | | | | |
| Current Investments | . | | . | . |
| Inventories | 6366.23 | 4789.03 | 6507.99 | 4457.19 |
| Trade receivables | 5375.98 | 3514.52 | 3714.43 | 4256.43 |
| Cash and Bank Balance | 2959.15 | 4772.51 | 2613.59 | 2030.05 |
| Short Term Loans and Advances | 5389.10 | 2299.81 | 3954.19 | 1541.62 |
| Other current assets | 55.73 | 484.09 | 67.67 | 2.83 |
| | 20146.18 | 15859.97 | 16857.87 | 12288.11 |
| | | | | |
| **Total** | **24788.32** | **20067.06** | **21707.69** | **15618.08** |

**For and on behalf of the Board of Directors**

GOUTAM DEBNATH Digitally signed by GOUTAM DEBNATH Date: 2026.11.04 18:22:59 +05'30'

**Goutam Debnath**

**Chairman and Managing Director**

**DIN: 06923261**

**Signed at Agartala**

Date: 04.11.2026

Place : Tripura

**OVAL PROJECTS ENGINEERING LIMITED**
**CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)**
**CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER,2026**

(Amount in ₹ Lakhs)

| S. No. | PARTICULARS | Unaudited As at September 30, 2026 | Unaudited As at September 30, 2025 | Audited As at March 31, 2026 | Audited As at March 31, 2025 |
|---|---|---|---|---|---|
| 1 | Cash flow from Operating activities | | | | |
| | *(a) Net profit as per The Statement of Profit & Loss before Tax* | 885.50 | 877.85 | 1995.62 | 1317.53 |
| | Adjustments: | | | | |
| | Add / (Less) : Exchange Fluctuation | | | 3.65 | . |
| | Add / (Less) : Rental Income | | -7.54 | -36.65 | |
| | Add / (Less) : Interest Income | -62.76 | -76.66 | -203.78 | -102.90 |
| | Add / (Less) : Depreciation and amortization | 68.38 | 46.58 | 115.74 | 55.75 |
| | Add / (Less) : Interest Paid | 453.05 | 453.71 | 935.50 | 565.65 |
| | Add / (Less) : Provision for Gratuity | . | .28 | 11.33 | .56 |
| | Add / (Less) : Income Tax Paid | -263.96 | -276.10 | -629.58 | -384.15 |
| | Add / (Less) : Changes in Capital Reserve | 6.29 | . | | .26 |
| | Add / (Less) : Extraordinary items | . | -39.04 | -39.04 | -16.25 |
| | Add / (Less) : Corporate Social Responsibility | . | | -9.95 | |
| | Add / (Less) : (Profit) / Loss Share of Minority | . | | . | . |
| | | 1086.51 | 979.08 | 2142.83 | 1436.44 |
| | *(b) Working capital changes:* | | | | |
| | - Changes in Inventory | 141.76 | -331.85 | -2050.80 | -469.11 |
| | - Changes in Trade Receivables | -1661.55 | 741.90 | 540.86 | -2474.51 |
| | - Changes in short-term loans and advances | -1434.91 | -758.19 | -2412.57 | -945.64 |
| | - Changes in other current assets | 11.94 | -481.26 | -64.84 | -2.80 |
| | - Changes in trade payables | 493.82 | -1560.19 | -2111.97 | 644.12 |
| | - Changes in other current liabilities | 31.85 | 47.46 | -29.11 | 78.96 |
| | - Changes in provisions | 264.02 | 276.10 | 242.37 | 125.50 |
| | | -2153.06 | -2066.02 | -5886.06 | -3043.47 |
| | *Total of (1) (Cash flow from Operating activities)* | -1066.56 | -1086.94 | -3743.23 | -1607.02 |
| 2 | Cash flow from Investing Activities | | | | |
| | (a) Proceeds from sale of fixed assets(derecognition) | . | 116.36 | 116.36 | 127.50 |
| | (b) Proceeds from sale of Investments | . | 7.54 | | . |
| | (c) Income - Rental | . | . | 36.65 | . |
| | (d) Payment towards Purchase of Fixed Assets | -265.34 | -413.76 | -1053.50 | -37.94 |
| | (e) Purchase of Investment | -20.00 | . | -7.67 | . |
| | (f) Payment of Security Deposits(SD Realised) | 306.63 | -286.39 | -444.76 | -515.53 |
| | (g) Equity Interest for subsidiary derecognised | . | . | | . |
| | (h) long Term Loans & Advances | . | . | | . |
| | (i) Interest on Securities | 62.76 | 76.66 | 203.78 | 102.90 |
| | (j) Minority Interest | . | | . | . |
| | *Total of (2) (Cash flow from Investing Activities)* | 84.06 | -499.60 | -1149.13 | -323.07 |
| 3 | Cash Inflow from Financing activities | | | | |
| | (a) Proceeds from Issue of Capital (incl Share premium ) | | 4071.65 | 4674.32 | 1287.60 |
| | (b) Proceeds from short-term borrowings | 23.48 | 869.73 | 1298.75 | 1941.66 |
| | (c) Proceeds from long-term borrowings | 1166.66 | 135.79 | 802.36 | 186.88 |
| | (d) Proceeds from long-term Trade Payable Credit | 468.75 | 3.45 | 462.93 | 44.19 |
| | (e) Expense for issuance of Share Capital | | . | -622.22 | . |
| | (f) long Term Loans & Advances | 122.22 | -297.90 | -201.08 | -12.60 |
| | (g) Interest Paid | -453.05 | -453.71 | -935.50 | -565.65 |
| | *Total of (3)(Cash flow from Financing activities)* | 1328.06 | 4329.00 | 5479.55 | 2882.09 |
| | TOTAL CASH OUTFLOWS (1+2+3) (I) | 345.56 | 2742.47 | 587.19 | 952.00 |
| | Effect Foreign Exchange fluctuation | . | | -3.65 | . |
| III | *Net (decrease)/increase in cash and cash equivalents (I-II)* | 345.56 | 2742.47 | 583.54 | 952.00 |
| | Add: Cash and cash equivalents at the beginning of the period | 2613.59 | 2030.05 | 2030.05 | 1078.05 |
| IV | *Cash and cash equivalents at the end of the period* | 2959.15 | 4772.51 | 2613.59 | 2030.05 |

**For and on behalf of the Board of Directors**

GOUTAM DEBNATH
Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:23:15 +05'30'

Date: 04.11.2026
Place : Tripura

**Goutam Debnath**
**Chairman and Managing Director**
**DIN: 06923261**
**Signed at Agartala**