

**May 13, 2026**

**BSE Limited**

P. J. Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

**Scrip Code: 532159**

Dear Sir / Madam,

**Sub:** Submission of Revised Consolidated Audit Report for year ended March 31, 2026.

This is with reference to the Financial Results for the quarter and year ended March 31, 2026, submitted by the Company to the Stock Exchange.

In this regard, we wish to inform you that in the Consolidated Audit Report for the said period, the name of one of the subsidiaries was inadvertently mentioned as "*Golden Arch LLP*." The correct name of the subsidiary is "*Golden ARC Ventures LLP* (LLPIN: AAG -9517)".

Accordingly, we are submitting herewith the corrected Consolidated Audit Report for your records.

Thanking You,  
Yours Faithfully

**For Trescon Limited**

**Mandar Chavan**  
**Company Secretary**

**Trescon Limited**



# NAMITA & CO.

Chartered Accountants

A/201, Venus Apartment, Navghar Road, Bhayandar East -401105

## INDEPENDENT AUDITOR'S REPORT

To  
The Board of Directors  
TRESCON LIMITED

### Report on the audit of the Consolidated Financial Results

#### Opinion

We have audited the accompanying statement of Consolidated financial results of **TRESCON LIMITED** and its subsidiary (the Company and its subsidiary together referred to as "the Group") for the quarter and year ended 31st March, 2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the audit report on separate financial statement of subsidiaries referred to in Other Matters section below, the Consolidated financial results for the quarter and year ended 31st March, 2026:

- (i) Includes the result of the following entity:
  - Golden Arc Ventures LLP
  - Triveni Housing Associates LLP
  - Triveni Dwellwell Realtors LLP
- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net loss and consolidated total other comprehensive income and other financial information of the Group for the quarter ended as well as for the year to date results for the period from 1.4.2025 to 31.03.2026

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the Consolidated financial results section of our report. We are independent of the Group in accordance with the





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code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

## Emphasis of Matter

We draw attention to note no.4 in the accompanying consolidated financial results for the quarter ended and the year ended on 31st March, 2026 regarding:

- a) The restatement done by the management in accordance with the principles of Ind AS-8 Accounting Policies, Changes in Accounting Estimates and Errors of comparative financial result for the year ended 31st March, 2025 on account of changes in estimates of goodwill and capital reserve and prior period errors which are further described in aforesaid note.

Our opinion is not modified on this matter.

## Management's responsibility for the Consolidated Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Parent's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for purpose of preparation of the consolidated financial results by the Directors of the Parent, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.





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### **Auditor's responsibilities for the Audit of the Consolidated financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the operating effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the Consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all





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relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

## Other Matters

- The accompanying Statement includes the audited separate financial statements/financial results/financial information, in respect of M/s. Golden Arc LLP & M/s. Triveni Housing Associates LLP whose interim financial results reflect total assets of Rs. 11415.82 Lakhs and total revenues Rs. 65.58 lakhs for the quarter ending 31st March, 2026 and Rs.130.20 lakhs year ending 31st March, 2026, total net profit/(loss) after tax of Rs. 24.67 Lakhs for the quarter ending 31st March, 2026 and Rs. 91.81 Lakhs for the year ending 31st March, 2026, total comprehensive income/(loss) of Rs. 24.67 Lakhs for the quarter ending 31st March, 2026 and Rs. 91.81 Lakhs for the year ending 31st March, 2026, as considered in the consolidated financial results. These financial information have not been audited by us and our opinion and conclusion on the Statement, so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the such report and the procedures performed by us as stated under Auditor's Responsibilities section above.

Our opinion on the Annual Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of such audit.

- a. The accompanying Statement includes the unaudited standalone financial statements/financial results/financial information, in respect of one subsidiary whose interim financial results reflect total assets of Rs. 2182.74 Lakhs and total revenues Rs. 33.95 Lakhs for the quarter ended 31st March, 2026 and Rs. 108.90 lakhs for the year ending 31st March, 2026, total net profit/(loss) after tax of Rs. (132.92) lakhs for the quarter ending 31st March, 2026 and Rs. (184.10) lakhs for the year ending 31st March, 2026, total comprehensive income/(loss) of Rs. (132.92) lakhs for the quarter ending 31st March, 2026 and Rs.(184.10) lakhs for the year ending 31st March, 2026, as considered in the consolidated financial results. These annual standalone financial statements/financial results/ financial information are unaudited and have been furnished to us by the Management and our opinion on the Consolidated Financial Results for the Year ended 31st March 2026, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on such annual unaudited standalone financial statements/financial results/financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these standalone financial statements/financial results/financial information are not material to the Group.

Our opinion on the Consolidated Financial Results for the Year ended 31st March, 2026 is not modified in respect of the above matter with respect to our reliance on the





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standalone financial statements/financial results/financial information certified by the Board of Directors.

- b. The Statement includes the Consolidated financial results for the quarter ended 31st March, 2026 being the balancing figures between audited figures in respect of the financial year ended 31st March, 2026 and the published unaudited year to date figures upto 31st December, 2025, being the date of the end of the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

**For Namita & Co.**  
**Chartered Accountants**

Firm Reg.No.151040W

  
Bhayandar  
M. No. 188559

**CA Namita Agrawal**

Proprietor

M.No.188559

**Place : Mumbai**

**Date: 12.05.2026**

**UDIN: 26188559LMMEIJ4467**