

SQUARE FOUR PROJECTS INDIA LIMITED

CIN: L24230WB1992PLC192922

Regd. Office: 238A, A.J.C Bose Road, Suite No.2B, Kolkata-700020,

Phone: + 91-33-2290-3185; Fax: + 91-33-2290-3179

Website: www.squarefourgroup.in; Email ID: sq4group@gmail.com

Dated: 11.06.2026

The Secretary,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Tower
Dalal Street,
Mumbai-400001

Ref: Scrip Code: 526532

Dear Sir,

Ref: Disclosure under Regulation 33 of SEBI (LODR) Regulations, 2015 for the period ended March 31, 2026.

Sub: Audited Financial results for the quarter ended and year ended March 31, 2026

This is in reference to your email dated June 10, 2026, regarding the submission of financial results for the period ended March 31, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

As directed, please find enclosed the complete financial results for the specified period, including the Statement on Impact of Audit Qualifications for both standalone and consolidated results. Please note this was already filed / uploaded with the stock exchange in XBRL mode.

Kindly acknowledge receipt.

Thanking You,

Yours faithfully,

For ***Square Four Projects India Limited.***

GANESH
KUMAR
SINGHANIA

Digitally signed by
GANESH KUMAR
SINGHANIA
Date: 2026.06.11
16:12:51 +05'30'

Ganesh Kumar Singhania
Managing Director
(DIN: 01248747)

Encl: As above

Independent Auditor's Report on Audit of the Annual Standalone Financial Results of Square Four Projects India Limited (Formerly Essen Supplements Limited) ("the Company") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

INDEPENDENT AUDITOR'S REPORT

**TO THE BOARD OF DIRECTORS OF SQUARE FOUR PROJECTS INDIA LIMITED
(FORMERLY ESSEN SUPPLEMENTS LIMITED)**

Report on the audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying quarterly financial results of **Square Four Projects India Limited (Formerly Essen Supplements Limited) (the company)** for the quarter ended **31-March-2026** and the year-to-date results for the period from **1-April-2025 to 31-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, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph below, these standalone financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter ended and for the year ended March 31, 2026.

Basis for Qualified Opinion

The Company has not carried out fair valuation of certain investments amounting to Rs. 39,50,000.00 as required under Indian Accounting Standard (Ind AS) 109, "Financial Instruments" read with Ind AS 110, "Fair Value Measurement". In the absence of such valuation, we are unable to determine the impact thereof on the carrying value of investments, other comprehensive income / profit and loss, and other components of the standalone financial results for the quarter and year ended March 31, 2026.

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 Standalone Financial Results section of our report. We are independent of the Company in accordance with the 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 standalone financial results 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. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion.

WEST BENGAL

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Bihar 823001

ODISHA

1st Floor, Above Shikhu Mandir,
Near Anami World, VSS Marg,
Ashoka Talkies Road, Sambalpur
Odisha-768001

Managements and Board of Directors Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information 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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 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 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, under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results

We communicate with those charged with governance 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 relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The accompanying Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March, 2026 is not modified in respect of this matter.

Place: Kolkata
Date: The 27th Day of May, 2026



For P A R V & Associates
Chartered Accountants
PRN: 0320730

CA Parag Kumar Lath
Partner

Membership No. 314901
UDIN: - 26314901XZSKK8075

SQUARE FOUR PROJECTS INDIA LIMITED
CIN: L24230WB199PLC192922

REGD: OFFICE: 238A A. J. C. BOSE ROAD, 2ND FLOOR, KOLKATA - 700 020
AUDITED STATEMENT OF STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Amount in Rs. Lacs

SL. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31/Mar/26	31/Dec/25	31/Mar/25	31/Mar/26	31/Mar/25
		(AUDITED)	(AUDITED)	(AUDITED)	(AUDITED)	(AUDITED)
1	INCOME					
	I. Revenue from Operations			-		-
	II. Other Income	9.25	9.90	9.83	38.43	52.29
	TOTAL INCOME	9.25	9.90	9.83	38.43	52.29
2	EXPENSES					
	a. Purchase of trade goods			-		-
	b. Employee benefits expense	1.54	1.35	1.35	5.59	5.30
	c. Finance Costs			-		-
	d. Depreciation and amortisation expenses			-		-
	e. Other expenses	5.45	4.69	4.55	19.89	17.68
	TOTAL EXPENSES	6.99	6.04	6.01	25.28	22.98
3	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX	2.26	3.56	3.83	13.15	29.31
4	ADD (+) / LESS (-) EXCEPTIONAL ITEMS	-	-	-	-	-
5	PROFIT BEFORE TAX (3-4)	2.26	3.56	3.83	13.15	29.31
6	TAX EXPENSE					
	Current Tax	3.42	-	7.08	3.42	-
	Short/Excess Provision of taxation for previous periods	-	-	-	-	7.08
	Deferred Tax	-	-	-	-	-
	TOTAL TAX EXPENSE	3.42	-	7.08	3.42	7.08
7	PROFIT AFTER TAX (5-6)	(1.16)	3.56	(3.25)	9.73	22.24
8	OTHER COMPREHENSIVE INCOME (net of tax)					
	(i) (a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) Income tax on above	-	-	-	-	-
	(ii) (a) Items that will be reclassified to profit or loss	-	-	-	-	-
	(b) Income tax on above	-	-	-	-	-
	TOTAL OTHER COMPREHENSIVE INCOME (net of tax)	-	-	-	-	-
9	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (7-8)	(1.16)	3.56	(3.25)	9.73	22.24
10	Net profit attributable to:					
	Owner	(1.16)	3.56	(3.25)	9.73	22.24
	Non-controlling interests	-	-	-	-	-
11	Paid-up equity share capital (Face value Rs. 5 each) *	980.89	980.89	980.89	980.89	980.89
12	Earnings per share (of Rs. 5 each) (not annualised)					
	Basic (in Rs.)	(0.01)	0.02	(0.02)	0.05	0.11
	Diluted (in Rs.)	(0.01)	0.02	(0.02)	0.05	0.11

NOTES TO THE STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH 2026:

- The above results have been approved by the Board of Directors of the Company in its meeting held on 27.05.2026.
- The Company has only segment which is Real Estate. Accordingly, separate segment reporting is not required to be disclosed.
- The figures for the corresponding previous periods have been re-grouped / re-classified wherever necessary, to make them comparable.
- The Audit Committee has reviewed the above result and the board of directors has approved the above result and its release at their respective meetings held on 27.05.2026.
- The results are duly audited by the auditors the company with unmodified opinions are the same as enclosed.
- Additional disclosure as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015 is not applicable since the Company does not have any securities, as mentioned in the Regulation, listed on any recognized stock exchanges.

On behalf of the Board
For Square Four Projects India Limited



(Signature)

Ganesh Kumar Singhania
(Managing Director)

DIN: 01248747

Place: Kolkata
Date: 27.05.2026

SQUARE FOUR PROJECTS INDIA LIMITED

CIN: L24339WB199PLC192922

REGD. OFFICE: Z38A A. J. C. ROSE ROAD, 2ND FLOOR, KOLKATA - 700 029

AUDITED STATEMENT OF ASSETS AND LIABILITIES

Amount in Rs. Lacs

PARTICULARS	STANDALONE		CONSOLIDATED	
	AS AT	AS AT	AS AT	AS AT
	31/Mar/26	31/Mar/25	31/Mar/26	31/Mar/25
	(AUDITED)	(AUDITED)	(AUDITED)	(AUDITED)
ASSETS				
Non Current Assets				
Property, Plant and Equipment	-	-	-	-
Capital Work-in-Progress	-	-	226.69	212.98
Investment Property	-	-	1,268.90	1,599.90
Intangible Assets	-	-	-	-
Financial Assets				
Investments	65.31	65.31	39.50	39.50
Loans	-	-	-	-
Other Financial Assets	-	-	-	-
Non Current Assets	-	-	-	-
Other Non Current Assets	17.38	13.21	186.12	199.24
	82.69	78.62	2,042.21	2,041.62
Current Assets				
Inventories	-	-	-	-
Financial Assets				
Investments	-	-	-	-
Trade Receivables	-	-	-	-
Cash and Cash Equivalents	7.23	6.54	8.46	7.61
Other Bank Balances	-	-	-	-
Loans	-	-	-	-
Other Financial Assets	556.52	548.94	53.45	32.23
Current Tax Assets (Net)	-	-	0.71	0.70
Other Current Assets	0.08	-	27.89	10.07
	563.83	555.48	70.53	50.61
	646.52	634.00	2,112.74	2,092.23
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	980.89	980.89	980.89	880.89
Other Equity	(343.16)	(352.90)	944.08	873.16
Non Controlling Interest	-	-	-	-
Total Equity	637.73	627.99	1,925.86	1,854.05
Liabilities				
Non-Current Liabilities				
Financial Liabilities	-	-	-	-
Borrowings	-	-	-	-
Other Financial Liabilities	-	-	-	-
Provisions	-	-	-	-
Deferred Tax Liabilities (net)	-	-	-	-
Current Liabilities				
Financial Liabilities				
Borrowings	-	-	175.44	126.82
Trade Payables	-	-	-	-
Other Financial Liabilities	1.58	2.18	4.24	7.53
Provisions	-	-	-	-
Current Tax Liabilities	7.21	3.79	7.21	3.79
Other Current Liabilities	0.00	0.04	0.00	0.04
	8.79	6.01	186.89	138.18
Total Liabilities	646.52	634.00	2,112.74	2,092.23

On behalf of the Board
For Square Four Projects India Limited



(Signature)

Genesh Kumar Singhania
(Managing Director)

DIN: 01248747

SQUARE FOUR PROJECTS INDIA LIMITED
(Formerly Essen Supplements India Limited)

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026				
	Particulars		31st Mar 2026	31st Mar 2025
A	<u>CASH FLOW FROM OPERATION ACTIVITIES</u>			
	Net Profit before tax		13.16	29.32
	Adjustment for:			
	Depreciation		-	-
	Share in Profit of Singhania Developers LLP		-	(19.38)
	Balances written off		-	-
	Interest Income		(38.43)	(32.91)
	Profit on Sale Property, Plant & Equipment		-	-
	Operating Profit/Loss before Working Capital Changes		(25.27)	(22.98)
	<u>Adjustments for Changes in Working Capital:</u>			
	(Increase) / Decrease in Trade Receivables		-	-
	(Increase) / Decrease in Inventories		-	-
	(Increase) / Decrease in Current Tax Assets and Liability (net)		-	(1.08)
	(Increase) / Decrease in financial assets		(11.83)	(212.84)
	Increase / (Decrease) in Other Non-Current and Current Financial Liabilities		(0.64)	(0.29)
	Changes in Working Capital		(12.47)	(214.21)
	Cash(used in)/ generated from operating activities		(37.74)	(237.19)
	Income Tax Payments		-	(2.21)
	Net Cash(used in)/ from Operating Activities		(37.74)	(239.39)
B	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
	Purchase of Property, Plant & Equipment		-	-
	Capital Work in Progress		-	-
	Proceeds from sale of Property, Plant & Equipment		-	-
	Share in Profit of Singhania Developers LLP		-	19.38
	Interest Income		38.43	32.91
	Net Cash(used in)/ from Investing Activities		38.43	52.29
C	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
	Borrowings taken / (repaid) (net)		-	-
	Proceeds from preferential share allotment		-	-
	Proceeds from Calls in arrears paid during the year		-	-
	Net Cash(used in)/from Financing Activities		-	-
	Net increase in cash and cash equivalents		0.69	(187.11)
	Opening Cash and Cash equivalents		6.54	193.65
	Closing Cash and Cash equivalents		7.23	6.54



E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG- WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone) (applicable only for Annual Filing i.e., 4th quarter)

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31.03.2026
(See regulation 33 of the SEBI (LODR) Regulations, 2015)**

Sl. No.	Particulars	Audited Figures	Adjusted Figures
I.	1 Turnover / Total income	38,43,073.12	-
	2 Total Expenditure	25,27,827.37	-
	3 Net Profit/(Loss)	13,15,245.75	-
	4 Earnings Per Share	0.05	-
	5 Total Assets	6,46,52,704.60	-
	6 Total Liabilities	8,79,666.00	-
	7 Net Worth	6,37,73,038.60	-
	8 Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<p>Audit Qualification (each audit qualification separately):</p> <p>a. Details of Audit Qualification: The Company has not carried out fair valuation of certain investments amounting to Rs. 39,50,000.00 as required under Indian Accounting Standard (Ind AS) 109, "Financial Instruments" read with Ind AS 113, "Fair Value Measurement". In the absence of such valuation, the impact thereof on the carrying value of investments, profit/loss, other comprehensive income and other components of the standalone financial statements could not be determined.</p> <p>b. Type of Audit Qualification: Qualified Opinion</p> <p>c. Frequency of qualification: First time</p> <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Applicable</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation on the impact of audit qualification: The impact is presently not ascertainable in the absence of fair valuation report.</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: The Company is in the process of obtaining valuation of the investments from an independent valuer. Accordingly, the impact on the financial statements could not be determined.</p> <p>(iii) Auditors' Comments on (i) or (ii) above: As referred in the Basis for Qualified Opinion paragraph of our audit report.</p>		
III.	<p>Signatories:</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  Ganesha Kumar Singhania CEO/Managing Director </div> <div style="text-align: center;">  Praveen Kumar Kanodia CFO </div> <div style="text-align: center;">  Ravish Kumar Sharma Audit Committee Chairman </div> <div style="text-align: center;">  M/s PARV & ASSOCIATES Statutory Auditor </div> </div> <p>Place:Kolkata</p>		

Independent Auditor's Report on Audit of the Annual Consolidated Financial Results of Square Four Projects India Limited (Formerly Essen Supplements Limited) ("the Company") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

INDEPENDENT AUDITOR'S REPORT

**TO THE BOARD OF DIRECTORS OF SQUARE FOUR PROJECTS INDIA LIMITED
(FORMERLY ESSEN SUPPLEMENTS LIMITED)**

Report on the audit of Consolidated Financial Results

Qualified Opinion

We have audited the accompanying quarterly financial results of Square Four Projects India Limited (Formerly Essen Supplements Limited) (the company) for the quarter ended 31-March-2026 and the year-to-date results for the period from 1-April-2025 to 31-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, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph below, these consolidated financial results:

- i. include the financial results of BRC Construction Company Private Limited a wholly owned subsidiary
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive profit and other financial information of the Company for the quarter ended and for the year ended March 31, 2026.

Basis for Qualified Opinion

The Company has not carried out fair valuation of certain investments amounting to Rs. 39,50,000.00 as required under Indian Accounting Standard (Ind AS) 109, "Financial Instruments" read with Ind AS 113, "Fair Value Measurement". In the absence of such valuation, we are unable to determine the impact thereof on the carrying value of investments, profit/loss, other comprehensive income and other components of the consolidated financial results for the quarter/year ended March 31, 2026.

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 Company in accordance with the 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 results 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. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion.

WEST BENGAL

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8th Floor, Room No. 832
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Bihar-823001

ODISHA

1st Floor, Above Shishu Mandir,
Near Anand World, VSS Marg,
Ashoka Talkies Road, Sambalpur
Odisha-768001



Management's and Board of Directors Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information 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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

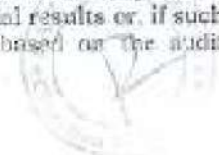
The respective Board of Directors of the companies included in the group are also responsible for overseeing the Company's financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 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 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, under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the consolidated Financial Results

We communicate with those charged with governance 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 relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The consolidated financial results include the audited financial results of wholly owned subsidiary BRC Construction Co Private Limited whose financial statements reflect consolidated total assets of Rs. 2,112.74 Lakh as at 31 March 2026, consolidated total revenue of Rs. 1.36 Lakh and consolidated total net loss after tax of Rs. 38.21 Lakh for the year ended on that date, as considered in the consolidated financial results, which have been audited by us.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Board of Directors.

The accompanying Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the Consolidated Financial Results for the year ended 31st March, 2026 is not modified in respect of this matter.

Place: Kolkata
Date: The 27th Day of May, 2026



For P A R V & Associates
Chartered Accountants
FRN: 032073C

CA Parag Kumar Lath
Partner

Membership No. 314904
UDIN: 26314901MUVDU1267

SQUARE FOUR PROJECTS INDIA LIMITED
CIN: L24236WB1999PLC192932
REGD. OFFICE: 238A A. J. C. BOSE ROAD, 2ND FLOOR, KOLKATA - 700 020
STATEMENT OF CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Amount in Rs. Lacs

SL. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31/Mar/26	31/Dec/25	31/Mar/25	31/Mar/25	31/Mar/25
		(AUDITED)	(AUDITED)	(AUDITED)	(AUDITED)	(AUDITED)
1	INCOME					
	I. Revenue from Operations	-	-	-	-	-
	II. Other Income	0.34	0.34	0.34	1.36	23.61
	TOTAL INCOME	0.34	0.34	0.34	1.36	23.61
2	EXPENSES					
	a. Purchase of trade goods	-	-	-	-	-
	b. Employee benefits expense	1.54	1.35	1.35	5.59	5.33
	c. Finance Costs	-	-	-	-	-
	d. Depreciation and amortisation expenses	-	-	-	-	-
	e. Other expenses	5.79	4.85	5.52	20.56	19.01
	TOTAL EXPENSES	7.33	6.20	6.87	26.15	24.31
3	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX	(6.99)	(5.86)	(6.53)	(24.79)	(0.70)
4	ADD (+) / LESS (-) EXCEPTIONAL ITEMS - Previous year interest set off	-	-	-	-	-
5	PROFIT BEFORE TAX (3-4)	(6.99)	(5.86)	(6.53)	(24.79)	(0.70)
6	TAX EXPENSE					
	Current Tax	3.42	-	-	3.42	7.08
	Short/(Excess) Provision of taxation for previous periods	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	TOTAL TAX EXPENSE	3.42	-	-	3.42	7.08
7	PROFIT AFTER TAX (5-6)	(10.41)	(5.86)	(6.53)	(28.21)	(7.78)
8	OTHER COMPREHENSIVE INCOME (net of tax)					
	(i) (a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) Income tax on above	-	-	-	-	-
	(ii) (a) Items that will be reclassified to profit or loss	-	-	-	-	-
	(b) Income tax on above	-	-	-	-	-
	TOTAL OTHER COMPREHENSIVE INCOME (net of tax)	-	-	-	-	-
9	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (7-8)	(10.41)	(5.86)	(6.53)	(28.21)	(7.78)
10	Net profit attributable to:					
	Owner	(10.41)	(5.86)	(6.53)	(28.21)	(7.78)
	Non-controlling interests	-	-	-	-	-
11	Paid-up equity share capital (Face value Rs. 5 each)	980.89	980.89	980.89	980.89	980.89
12	Earnings per share (of Rs. 5 each) (not annualised)					
	Basic (in Rs.)	(0.05)	(0.03)	(0.03)	(0.14)	(0.04)
	Diluted (in Rs.)	(0.05)	(0.03)	(0.03)	(0.14)	(0.04)

NOTES TO THE STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH 2026:

- The above results have been approved by the Board of Directors of the Company in its meeting held on 27.05.2026.
- The Company has only segment which is Real Estate. Accordingly, separate segment reporting is not required to be disclosed.
- The figures for the corresponding previous periods have been re-grouped / re-classified wherever necessary, to make them comparable.
- The figures for quarter ended 31st March, 2026 are the balancing figure between the audited figures in respect of the full financial year and the reviewed year to date figures up to the third quarter of the financial year.
- The consolidated financial results include the results of Square Four Projects India Limited and its Subsidiary in India.
- The audit committee has reviewed the above result and the board of directors has approved the above result and its release at their respective meetings held on 27.05.2026.
- The results are duly audited by the auditors the company with unmodified opinions are the same as enclosed.
- Additional disclosure as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015 is not applicable since the Company does not have any securities, as mentioned in the Regulation, listed on any recognized stock exchanges.

On behalf of the Board
For Square Four Projects India Limited



Ganesh Kumar Singhania
(Managing Director)
DIN: 01248747

SQUARE FOUR PROJECTS INDIA LIMITED

(Formerly Essen Supplements India Limited)

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2026

		31st Mar 2026	31st Mar 2025
A	CASH FLOW FROM OPERATION ACTIVITIES		
	Net Profit before tax	(24.79)	(0.70)
	Adjustment for:		
	Provision of Doubtful Advances	-	-
	Balances written off	-	-
	Interest Income	(1.36)	(4.23)
	Share in Profit in Singhania Developers LLP		(19.38)
	Operating Profit/Loss before Working Capital Changes	(26.15)	(24.31)
	Adjustments for Changes in Working Capital		
	(Increase) / Decrease in Trade Receivables		
	(Increase) / Decrease in Inventories		
	(Increase) / Decrease in Other Non Current and Current Assets	(5.92)	12.53
	Increase / (Decrease) in Trade Payables	-	-
	Increase / (Decrease) in Other Non Current and Current Liabilities	(3.33)	2.36
	Changes in Working Capital	(9.25)	114.89
	Cash(used in)/ generated from operating activities	(35.40)	90.58
	Income Tax Payments	(0.01)	(1.36)
	Net Cash(used in)/ from Operating Activities	(35.41)	89.21
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Share in Profit in Singhania Developers LLP		19.38
	Capital Work in Progress	(13.72)	(20.09)
	Proceeds from sale of Property, Plant & Equipment	-	-
	(Purchase) / Sale of Non-Current Investments (net)	-	-
	Interest income	1.36	4.23
	Net Cash(used in)/ from Investing Activities	(12.36)	3.52
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Borrowings taken / (repaid) (net)	48.62	(279.96)
	Increase/(decrease) in Non Controlling Interest		-
	Change in Capital reserve on Consolidation		-
	Proceeds from preferential share allotment	-	
	Proceeds from Calls in arrears paid during the year	-	
	Net Cash(used in)/from Financing Activities	48.62	(279.96)
	Net increase in cash and cash equivalents	0.85	(187.22)
	Opening Cash and Cash equivalents	7.63	194.84
	Closing Cash and Cash equivalents	8.48	7.63



E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG- WITH ANNUAL AUDITED FINANCIAL RESULTS (Consolidated) (applicable only for Annual Filing i.e., 4th quarter)

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31.03.2026
(See regulation 33 of the SEBI (LODR) Regulations, 2015)**

Sl. No.	Particulars	Audited Figures	Adjusted Figures
I.	1 Turnover / Total income	1,35,739.00	-
	2 Total Expenditure	26,14,752.17	-
	3 Net Profit/(Loss)	-24,79,013.17	-
	4 Earnings Per Share	0.05	-
	5 Total Assets	21,12,74,010.00	-
	6 Total Liabilities	1,86,88,592.73	-
	7 Net Worth	19,25,84,577.79	-
	8 Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<p>Audit Qualification (each audit qualification separately):</p> <p>a. Details of Audit Qualification: The Company has not carried out fair valuation of certain investments amounting to Rs. 39,50,000.00 as required under Indian Accounting Standard (Ind AS) 109, "Financial Instruments" read with Ind AS 113, "Fair Value Measurement". In the absence of such valuation, the impact thereof on the carrying value of investments, profit/loss, other comprehensive income and other components of the standalone financial statements could not be determined.</p> <p>b. Type of Audit Qualification: Qualified Opinion</p> <p>c. Frequency of qualification: First time</p> <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Applicable</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation on the impact of audit qualification: The impact is presently not ascertainable in the absence of fair valuation report.</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: The Company is in the process of obtaining valuation of the investments from an independent valuer. Accordingly, the impact on the financial statements could not be determined.</p> <p>(iii) Auditors' Comments on (i) or (ii) above: As referred in the Basis for Qualified Opinion paragraph of our audit report.</p>		
III.	<p>Signatories:</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  Ganesh Kumar Singhania CEO/Managing Director </div> <div style="text-align: center;">  Paveen Kumar Kanodia CFO </div> <div style="text-align: center;">  Ravish Kumar Sharma Audit Committee Chairman </div> <div style="text-align: center;">  M/s PARVA & ASSOCIATES Statutory Auditor </div> </div> <p>Place:Kolkata</p>		

SQUARE FOUR PROJECTS INDIA LIMITED

CIN: L24230WB1992PLC192922

Regd. Office: 238A, A.J.C Bose Road, Suite No.2B, Kolkata-700020,

Phone: + 91-33-2290-3185; Fax: + 91-33-2290-3179

Website: www.squarefourgroup.in; Email ID: sq4group@gmail.com

Declaration of modified Audit Report pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

I, Ganesh Kumar Singhania , Managing Director of Square four Projects India Limited having registered office at 238A, A.J.C Bose Road, Suite No.2B, Kolkata-700020, hereby declare that M/s P A R V & Associate, Chartered Accountants, (FRN:032073C) Statutory Auditors of the Company have issued Audit Report with modified opinion on the Annual Audited Financial Results of the Company (Standalone & Consolidated) for the quarter ended and financial year ended on 31st March 2026.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations.

We request you kindly take on record the same.

Date: 27.05.2026

Thanking You
Yours faithfully,
For Square Four Projects India Limited

GANESH
KUMAR
SINGHANIA

Digitally signed by GANESH KUMAR SINGHANIA
DN: cn=GANESH KUMAR SINGHANIA, o=SQUARE FOUR PROJECTS INDIA LIMITED, email=sq4group@gmail.com, c=IN
Date: 2026.05.27 18:38:22 +0530

Ganesh Kumar Singhania
Managing Director
(DIN: 01248747)