



GUJARAT POLY ELECTRONICS LIMITED

CIN: L21308GJ1989PLC012743

7. JAMSHEDJI TATA ROAD. CHURCHGATE RECLAMATION. MUMBAI-400 020
Ph: 022 - 2282 0048, E-mail: gpel@kilachand.com , Website: www.gpelindia.in

Date: 12th May, 2026

To
Head Listing Compliance
Bombay Stock Exchange Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.

Dear Sir/Ma'am,

Subject: Outcome of Board Meeting

Company Code – 517288

This is in continuation to our letter dated 6th May, 2026 and pursuant to Regulation 33, 30 and other applicable regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations).

We wish to state that the Board of Directors of Company at their meeting held today, has inter alia decided as follows:

- a) The Board has considered and approved Audited Standalone financial results of the Company for the quarter and year ended 31st March, 2026 read with Auditors Report.

Accordingly, we are submitting herewith the Audited Standalone Financial Results for the quarter and year ended 31st March, 2026 along with the Auditors' Report, cash flow statement for year ended 31st March, 2026, assets and liabilities statement and declaration from Company Secretary in respect of unmodified opinion on the Audited Financial results.

- b) Recommended a dividend of Rs. 0.50/- per equity share of Rs. 10/- each i.e. 5% on the Equity shares of the Company for the financial year ended 31st March, 2026, subject to the approval of shareholders at the ensuing Annual General Meeting of the company.

Further, the record date for entitlement to the Final Dividend, as well as the date of the ensuing Annual General Meeting of the Company, will be intimated in due course.

- c) The Board approved Re-appointment of Mr. Vinay Kumar Puniani (DIN: 10706691) as Whole time Director to be designated as "Executive Director" of company for a period of 2 years w.e.f. 1st August, 2026 subject to shareholder's approval at the ensuing Annual General Meeting of the company.



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The details as required pursuant to Regulation 30 read with Part A of SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are enclosed herewith as **Annexure A**.

- d) The Board approved re-appointment of M/s Chokshi & Chokshi LLP, Chartered Accountants (Firm Registration No. 101872W/W100045) as the Internal Auditors of Company for FY 2026-27.

The details as required pursuant to Regulation 30 read with Part A of SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are enclosed herewith as **Annexure B**.

The Meeting started at 2.30 p.m. and concluded at 4.35 p.m.

This is for your information and record.

Yours faithfully,
For **Gujarat Poly Electronics Limited**

(Nivedita Nambiar)
Company Secretary & Compliance Officer
FCS: 8479



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ANNEXURE A

Disclosure as per Regulation 30 read with Part A of SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Name of Director	Mr. Vinay Kumar Puniani
Reason for change	Re-Appointment of Mr. Vinay Kumar Puniani (DIN: 10706691) as Whole Time Director, to be designated as "Executive Director" of Company for a period of 2 (two) years w.e.f. 1 st August, 2026.
Date of re-appointment and terms of re-appointment	
Brief Profile	He is B.E. (Electronics & Electrical Communication). He has worked in the manufacturing & Marketing of Electronic components for over 46 years in various capacities in manufacturing units. He has been involved with the Company since the inception and is familiar with all the factory related aspects. He has worked with the company from January 1992 to August 2022 as Sr. General Manager (Plant) & then onwards as a consultant till date, reporting to the Managing Director. He was a part of the team involved in the setting up and execution of the project.
Disclosure of relationships between directors	None of the Directors are related to Mr. Vinay Kumar Puniani.
Information as required Under Circular No. LIST/COMP/14/2018-19 dated June 20, 2018	Mr. Vinay Kumar Puniani is not debarred from holding office of a Director by virtue of any SEBI Order or any other such authority.



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ANNEXURE B

Disclosure as per Regulation 30 read with Part A of SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Name of Internal Auditor	M/s Chokshi & Chokshi LLP, Chartered Accountants
Reason for change	Re-appointment of M/s Chokshi & Chokshi LLP, Chartered Accountants (Firm Registration No. 101872W/W100045) as Internal Auditors of Company for FY 2026-27.
Date of re-appointment and terms of re-appointment	
Brief Profile	<p>“Chokshi & Chokshi LLP, Chartered Accountants established on 01st January, 1976 is having its offices at Mumbai (2 Offices), Pune, Ahmedabad, Delhi & Bangalore.</p> <p>The firm provides professional expertise and an integrated range of services in areas of Advisory, Assurance, Forensic Audit, Tax and International Taxation & Accounting services to various businesses and industries in the field of Engineering, Manufacturing, Banks, Mutual Funds, Insurance, IT sector, Advertisements & Media, Infrastructure development etc.</p> <p>Firm is also empaneled with various authorities and regulatory authorities like SEBI, RBI, C & AG, SFIO etc.”</p>
Disclosure of relationships between directors	Not applicable



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Ph: 022 - 2282 0048, E-mail: gpel@kilachand.com , Website: www.gpelindia.in

Date: 12th May, 2026

To
Head Listing Compliance
Bombay Stock Exchange Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.

Company Code - 517288

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Pursuant to Regulation 33 (3) (d) of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, it is declared that the Auditor M/s G.M. Kapadia & Co, Chartered Accountants has expressed an unmodified opinion on the audited standalone financial results of the Company for the quarter and year ended 31st March, 2026.

This is for your information and record.

Yours faithfully,
For **Gujarat Poly Electronics Limited**

(Nivedita Nambiar)
Company Secretary & Compliance Officer
FCS: 8479

G. M. KAPADIA & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

1007, RAHEJA CHAMBERS, 213, NARIMAN POINT, MUMBAI 400 021. INDIA

PHONE : (91-22) 6611 6611 FAX : (91-22) 6611 6600

Independent Auditor's Report on Audit of Annual Financial Results and Review of Quarterly Financial Results of Gujarat Poly Electronics Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To
The Board of Directors
Gujarat Poly Electronics Limited
Mumbai

Opinion and Conclusion

We have (a) audited the Financial Results for the year ended March 31, 2026 and (b) reviewed the Financial Results for the quarter ended March 31, 2026 (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying "Audited Financial Results for the Quarter and Year Ended March 31, 2026" of **Gujarat Poly Electronics Limited** ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2026:

- (i) are presented in accordance with requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended: and
- (ii) gives 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 net profit and total comprehensive loss and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2026

With respect to the Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the LODR Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Basis for Opinion on the Audited Financial Results for the 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 paragraph (a) of Auditor’s Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2026 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 issued by ICAI. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Annual Financial Results.

Management’s and Board of Director’s Responsibilities for the Statement

This Statement which includes the Financial Results is the responsibility of the Company’s Management and approved by the Board of Directors for the issuance. The Financial Results for the year ended March 31, 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income/(loss) and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (“Ind AS”) prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR 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 Statement 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 Management and 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 financial reporting process of the Company.

Auditor’s Responsibilities for Statement

(a) Audit of the Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2026 as a whole is 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 Annual 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 and Management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- 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 statement 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 Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual 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.

(b) Review of the Financial Results for the quarter ended March 31, 2026

We conducted our review of the Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company’s personnel 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 SAs 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.

Other Matters

- (a) The Annual Financials Results of the Company for the year ended March 31, 2025 were audited by the previous auditor of the Company who have expressed an unmodified opinion, vide their audit report dated May 05, 2025.
- (b) The Unaudited Financial Results for the quarter ended June 30, 2025 were reviewed by the previous auditor who expressed an unmodified conclusion vide their report dated July 29, 2025.
- (c) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

For G. M. Kapadia & Co.
Chartered Accountants
Firm Registration No. 104767W

Hitesh Jain

Digital signed by Hitesh Jain
DN: cn=Hitesh Jain, o=G.M. KAPADIA & CO., ou=Chartered Accountants, email=hitesh.jain@gmkapadia.com, c=IN
Date: 2026.05.12 11:54:45+05'30'

Hitesh Jain

Partner

Membership No. 410215
UDIN:26410215PXFUXH7067



Place: Mumbai
Date: May 12, 2026

GUJARAT POLY ELECTRONICS LIMITED

CIN NO:L21308GJ1989PLC012743

Regd. Office - E-188, Gandhinagar Electronic Estate, Gandhinagar-382028, Gujarat
Telephone: 7945951719, Email :gpel@kilachand.com

(Rs in Lakhs except EPS)

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026					
Particulars	Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Refer Note 3	Unaudited	Refer Note 3	Audited	Audited
1 Income					
(a) Revenue from Operations	422.68	352.51	411.00	1,689.31	1,779.24
(b) Other Income	51.35	2,856.38	23.23	3,185.24	84.93
Total Income	474.03	3,208.89	434.23	4,874.55	1,864.17
2 Expenses :					
(a) Cost of materials consumed	-	-	-	0.18	0.66
(b) Purchases of stock-in-trade	262.96	212.96	239.30	1,063.49	1,129.32
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	15.10	19.16	16.00	24.32	(14.61)
(d) Employee benefits expense	77.14	80.55	83.86	324.69	320.69
(e) Finance costs	0.78	0.80	0.86	3.25	3.59
(f) Depreciation and amortisation expense	7.24	5.09	5.40	21.37	20.80
(g) Other expenses	72.77	93.13	34.88	248.86	151.61
Total Expenses	435.99	411.69	380.30	1,686.15	1,612.06
3 Profit before exceptional items & Tax (1-2)	38.04	2,797.20	53.93	3,188.40	252.11
4 Profit before Tax	38.04	2,797.20	53.93	3,188.40	252.11
5 Tax expenses					
Current Tax	48.37	284.57	(3.28)	356.86	8.44
Deferred Tax	(19.24)	47.90	(2.99)	32.59	29.19
(Excess) provision of earlier years	(3.27)	-	-	(3.27)	-
6 Net Profit for the period after Tax(5-6)	12.19	2,464.73	60.20	2,802.22	214.48
7 Other Comprehensive Income (net of tax)					
(A) Items that will not be re-classified to Profit / (Loss)	-	-	-	-	-
(i) Remeasurements of define benefit plans	8.74	(4.29)	(13.16)	(4.12)	(17.14)
(ii) Income tax relating to above items	(2.20)	1.08	3.31	1.04	4.31
Total Other Comprehensive Income/(Loss)	6.54	(3.21)	(9.85)	(3.08)	(12.83)
8 Total Comprehensive Income for the period (7+8)	18.73	2,461.52	50.35	2,799.14	201.65
9 Paid-up Equity Share Capital (Face value Rs. 10/- per share)	855.00	855.00	855.00	855.00	855.00
10 Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	3,072.23	273.07
11 Earning Per Share - (Basic, diluted and not annualised) (Rs.)	0.15	28.83	0.71	32.77	2.51

^ EPS is not annualised for the Quarter ended March 31, 2026, Quarter ended December 31, 2025 and Quarter ended March 31, 2025.

Notes to Results

1) The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 12, 2026. The Statutory Auditors have carried out audit of the results.

2) The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operations of the Company fall under "Manufacturing & Trading of Electronic capacitors" which is considered to be the only reportable business segment and the revenue is substantially derived from domestic market.

3) The financial figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures with respect to full financial year ended on March 31, 2026 and March 31, 2025 respectively and the published unaudited year to date figures upto the third quarter ended December 31, 2025 and December 31, 2024 respectively, which were subject to limited review.

Signed for Identification

Hitesh Jain

G.M. Kapadia & Co.

For and On behalf of the Board of Directors

TANIL RAMDAS
KILACHAND

T.R. Kilachand
Executive Chairman
DIN 00006659

Place: Mumbai
Date: May 12, 2026

Statement of Cash flow for the year ended March 31, 2026

(Rs. in 'laks)

Particulars	Year ended	Year ended
	March 31, 2026	March 31, 2025
	<i>Audited</i>	<i>Audited</i>
(A) Cash flow from operating activities		
Profit before income tax	3,188.40	252.11
Non-cash Adjustment to Profit Before Tax:		
Depreciation and amortization expense	21.37	20.80
Gain on Sale of PPE (Net)	(3,029.52)	(1.35)
Fair value changes in financial instruments	(117.27)	(75.19)
Gain on Redemption of Investments	(28.08)	-
Gratuity and Compensated Absences	17.47	20.69
Allowance for bad & doubtful Debts (Net)	4.97	0.82
Interest income	(4.67)	(3.14)
Finance cost on lease	3.25	3.59
Bonus provision	6.13	6.74
Amount no longer payable written back	0.12	0.75
Amount for Short provision	-	0.21
	62.17	226.04
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	107.80	(63.11)
Decrease/(increase) in inventories	50.92	(14.01)
Increase/(decrease) in trade payables	0.52	(83.30)
Decrease in other financial assets	0.66	1.09
Increase in other non-current assets	(0.01)	(0.03)
Decrease in other current assets	33.51	11.55
Decrease/(increase) in Loans	0.20	(1.82)
Decrease in provisions	(21.76)	(54.92)
Increase/(decrease) in other current liabilities	4.22	(2.84)
Cash generated from operations	238.23	18.63
Direct taxes paid (Net of Refund)	(383.95)	(22.25)
Net cash flow used in operating activities (A)	(145.72)	(3.62)
(B) Cash flow from investing activities		
Purchase of investments	(2,774.93)	-
Proceeds from sale of investments	1,075.50	0.17
Payments for acquisition of property, plant and equipment	(395.18)	(16.21)
Proceeds from sale of property, plant and equipment (net)	3,124.80	1.65
Interest income	4.67	3.27
Redemption of Fixed Deposit	5.00	10.00
Net cash flow from/(used in) investing activities (B)	1,039.86	(1.11)
(C) Cash flows from financing activities		
Payment of lease liabilities	(7.32)	(7.16)
Redemption of Preference Shares	(981.50)	-
Net cash flow used in financing activities (C)	(988.82)	(7.16)
Net decrease in cash and cash equivalents (A+B+ C)	(94.68)	(11.89)
Cash and cash equivalents at the beginning of the year	182.84	194.73
Cash and cash equivalents at the end of the year	88.16	182.84

Reconciliation of cash and cash equivalents as per the cash flow statement :

Cash and cash equivalents	Year ended	Year ended
	March 31, 2026	March 31, 2025
Balances with banks:		
Cash on Hand	-	-
On current accounts	88.16	182.84
Balance as per the cash flow statement :	88.16	182.84

1) Above statement has been prepared by using Indirect method as per Ind AS 7 on Statement of Cash flows.

Signed for Identification

Hitesh Jain

G.M. Kapadia & Co.

For and On behalf of the Board of Directors

TANIL RAMDAS
 KILACHAND

T.R. Kilachand
 Executive Chairman
 DIN 00006659

Place: Mumbai
 Date: May 12, 2026

GUJARAT POLY ELECTRONICS LIMITED
CIN NO:L21308GJ1989PLC012743
 Regd. Office - E-188, Gandhinagar Electronic Estate, Gandhinagar-382028, Gujarat
 Telephone: 7945951719 ; Email :gpel@kilachand.com

(Rs.in.Lakhs)

AUDITED STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2026		
Particulars	As at	
	March 31, 2026	March 31, 2025
	<i>Audited</i>	<i>Audited</i>
I ASSETS		
<u>1. Non-current assets</u>		
a. Property, plant and equipment	147.00	113.39
b. Other Intangible assets	8.61	11.11
c. Right to Use Asset	308.87	34.45
d. Financial assets		
i. Investments	2,911.79	1,067.01
ii Other financial assets	3.84	4.08
e. Deferred tax assets (Net)	-	8.06
f. Other non current assets	0.29	0.28
Total Non-Current Assets	3,380.40	1,238.38
<u>2. Current Assets</u>		
a. Inventories	248.70	299.63
b. Financial Assets		
i. Trade receivables	359.81	472.59
ii. Cash and cash equivalents	88.16	182.84
iii. Bank balances other than above	-	5.00
iv. Loans	5.42	5.62
v. Other financial assets	0.02	0.44
c. Current Tax Assets (Net)	8.77	13.81
d. Other current assets	8.83	10.18
Total Current Assets	719.71	990.11
Assets Held for Sale	-	27.00
Total Assets	4,100.11	2,255.49
II EQUITY AND LIABILITIES		
<u>1. EQUITY</u>		
a. Equity Share capital	855.00	855.00
b. Other Equity	3,072.23	273.07
Total Equity	3,927.23	1,128.07
<u>2. NON-CURRENT LIABILITIES</u>		
a. Lease Liabilities	28.53	33.86
b. Provisions	28.43	42.44
Total Non-Current Liabilities	56.96	76.30
<u>3. CURRENT LIABILITIES</u>		
Financial Liabilities		
Borrowings	-	981.50
Lease Liabilities	5.33	4.07
Trade payables		
Total outstanding dues of		
a) Micro-enterprises and small enterprises	0.25	0.26
b) Creditors other than micro-enterprises and small enterprises	0.55	0.02
Other financial liabilities	-	-
b. Other current liabilities	34.40	30.07
c. Provisions	51.90	35.20
c. Deferred Tax Liability (Net)	23.49	-
Total Current Liabilities	115.92	1,051.12
Total Equity and Liabilities	4,100.11	2,255.49

Signed for Identification

For and on Behalf of the Board of Directors

Hitesh Jain 
 G.M. Kapadia & Co.

TANIL RAMDAS Digitally signed by TANIL RAMDAS, DN: cn=TANIL RAMDAS, o=KILACHAND, email=tanil@kilachand.com, c=IN
 KILACHAND
 T.R. Kilachand
 Executive Chairman
 DIN 00006659

Place: Mumbai
 Date: May 12, 2026