



SRM ENERGY LIMITED

REGD. OFFICE: FLAT 1/2/3, DLF BUILDING, OPP. SAVITRI CINEMA COMPLEX,
GREATER KAILASH 2, NEW DELHI-110048

CIN L17100DL1985PLC303047

website: www.srmenergy.in

TEL. NO. +91- 93265 89343

email: info@srmenergy.in

20th May 2026.

To,
Department of Corporate Services (DCS-CRD)
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

Subject: Approval of Audited standalone Financial Results for the quarter and year ended March 31, 2026 along with Declaration and Auditors Certificates.

Ref: SRM Energy Limited. ("THE COMPANY") BSE SCRIP CODE: 523222 .

Dear Sir,

In pursuance of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 we hereby submit following documents:

1. Audited standalone financial results for the quarter and year ended March 31, 2026.
2. Statement of Assets and Liabilities for the half year ended March 31, 2026.
3. Statement on Impact of Audit Qualifications submitted along-with Annual Audited Financial Results.
4. Auditors report for the year ended March 31, 2026.



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You are requested to kindly take the same on your record.

Thanking You,
Yours truly,

For SRM ENERGY LIMITED

UMESH NARPATCHAND SANGHVI
MANAGING DIRECTOR & CFO
DIN - 00467579

Encl: as above

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors,
SRM Energy Limited

Report on the audit of the Standalone Financial Statements

Qualified Opinion

We have audited the accompanying standalone financial results of SRM Energy Limited (hereinafter referred to as "the Company") which comprises the Balance Sheet as at 31st March, 2026, and the Statement of Profit & Loss (including Other Comprehensive), the Statement of Cash Flows, and the Statement of Changes in Equity for the year then ended and notes to the Standalone financial statements, including material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the possible impact of the matters described in the 'Basis for Qualified Opinion' paragraph below, the aforesaid standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit (including other comprehensive income), its cash flows and changes in equity for the year ended on that date.

Basis for Qualified 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 SAs 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 ICAI together with the ethical requirements that are relevant to our audit of the 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. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our qualified opinion on the standalone financial statements.

1. Attention is drawn to Note 37 of the Statement which describes that the Company has negative net worth as at 31 March 2026 and its current liabilities exceed its current assets. During the year, there has been a change in management pursuant to acquisition of shares in compliance with the provisions of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and considering the revival measures proposed to be undertaken by the new management and the expected improvement in operations, the financial statements have been prepared on a going concern basis. *In the absence of any supportive audit evidence with regard to revival measures proposed to be undertaken by the new management, there is material uncertainty of the Company's continuity as going concern and its ability to meet its financial and operational obligations as and when they fall due.*



2. Attention is drawn to Note 4 of the Statement which describes that at the beginning of the financial year the Company was having equity investment in wholly owned subsidiary company amounting to Rs 132.00 lakhs. The Company has disposed of its entire investment in its subsidiary during the year at a nominal value and has recognized a substantial loss on such disposal in the Statement of Profit and Loss. *The subsidiary had negative net worth for a considerable period; however, the Company had not assessed and recognized impairment/diminution in the value of the said investment in earlier years as required under Indian Accounting Standard (Ind AS) 36 "Impairment of Assets" and Indian Accounting Standard (Ind AS) 109 "Financial Instruments", wherever applicable. Consequently, the loss pertaining to earlier periods has been recognized during the current year.*

Emphasis of Matters

We draw attention to Note 37 to the financial statements regarding the change in management pursuant to acquisition of shares in accordance with the provisions of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and the preparation of the financial statements on a going concern basis despite the Company having negative net worth and adverse working capital position.

Our opinion is not modified in respect of the above matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matters	Auditor's Response
<p>Accuracy and completeness of disclosure of related party transactions and compliance with the provisions of Companies Act 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI (LODR) 2015") (as described in note 23 of the standalone financial statements)</p> <p>We identified the accuracy and completeness of disclosure of related party transactions as set out in respective notes to the standalone financial statements as a key audit matter due to:</p> <ul style="list-style-type: none"> • the significance of transactions with related parties during the year ended 31 March 2026. • Related party transactions are subject to the compliance requirement under the Companies Act 2013 and SEBI (LODR) 2015 	<p>Our audit procedures in relation to the disclosure of related party transactions included the following:</p> <ul style="list-style-type: none"> • We obtained an understanding related to capturing of related party transactions and management's process of ensuring all transactions and balances with related parties have been disclosed in the standalone financial statements. • We obtained an understanding of the Company's policies and procedures in respect of evaluating approval process by the audit committee and the board of directors. • We agreed the amounts disclosed with underlying documentation, on a sample basis, as part of our evaluation of the disclosure. • We assessed management evaluation of compliance with the provisions of Section 177 and Section 188 of the Companies Act 2013 and SEBI (LODR) 2015. • We evaluated the disclosures through reading of statutory information, books and records and other documents obtained during the course of our audit.



Information other than the Standalone Financial Statements and Auditor's Report thereon

The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the standalone financial statements and our auditors' report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

The Annual Report is not made available to us at the date of this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The accompanying standalone financial statements have been approved by the Board of Directors of the Company. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act, with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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; 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, Board of Directors is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial results.

As part of an audit in accordance with SAs specified under section 143(10) of the Act, we also use professional judgment and maintain professional skepticism throughout the audit. We also



- Identify and assess the risks of material misstatement of the standalone 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 in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 standalone 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of Section 143(11) of the Act, we give in "Annexure A", a statement on the matters specified in the paragraphs 3 and 4 of the Order, to the extent applicable.
2. Further to our comments in Annexure A, as required by Section 143(3) of the Act based on our audit, we report to the extent applicable, that:
 - a) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, we have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid standalone financial statements;
 - b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and the Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the standalone financial statements;
 - d) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, in our opinion, the aforesaid standalone financial statements comply with the Ind AS prescribed under Section 133 of the Act;
 - e) On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act;
 - f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;
 - g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act read with Schedule V of the Act and the rules thereunder.
 - h) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The standalone financial statements disclose the impact of pending litigations on the standalone financial position of the Company as at 31 March 2026 Refer note 22 to the standalone financial statements;
 - ii. The Company did not have any long-term contracts, including derivative contracts, for which any material foreseeable losses existed as at 31 March 2026;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31 March 2026.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any person(s) or entity(ies), including foreign entities ("the Intermediaries"), with the understanding, whether recorded



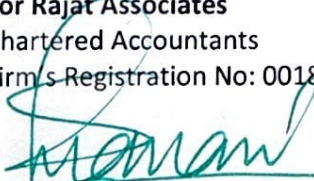
in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("the Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("the Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.

- v. The Company has not declared or paid any dividend during the year ended 31 March 2026.
- vi. Based on our examination, which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.
3. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the Company has not paid managerial remuneration to its directors during the current year.

For Rajat Associates
Chartered Accountants
Firm's Registration No: 001885C


CA. Shivanand Chaudhary
Partner
Membership No. 522827



Place: Noida
Date: 20th May, 2026

UDIN : 26522827NDTJGP2143

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015


To
Board of Directors of SRM Energy Limited

We have audited the quarterly financial results of **SRM Energy Limited** for the quarter ended 31st March 2026 and the year to date results for the period 1st April, 2025 to 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. These quarterly financial results as well as the year to date financial results have been prepared on the basis of interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 in this regard.
- ii. give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2026 as well as the year to date results for the period from 01-04-2025 to 31-03-2026.

For Rajat Associates
Chartered Accountants
Firm's Registration No: 001885C

CA. Shivanand Chaudhary
Partner
Membership No. 522827



Place: Noida
Date: 20th May, 2026

UDIN: 26522827NDTJGP2143



SRM ENERGY LIMITED

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Statement of unaudited financial results for the quarter and nine months ended 31 March, 2026

(Rs. in lakhs except per share data)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)			(Audited)
1	Income					
(a)	Revenue from operations	-	-	-	-	-
(b)	Other income	223.35	-	-	227.12	-
	Total income	223.35	-	-	227.12	-
2	Expenses					
(a)	Employee benefits expense	5.79	7.12	6.72	26.77	26.37
(b)	Finance costs	-	-	0.01	0.00	0.01
(c)	Other expenses	2.90	2.68	1.97	147.22	11.20
	Total expenses	8.69	9.80	8.70	173.99	37.58
3	Profit / (loss) before tax (1-2)	214.66	(9.80)	(8.70)	53.13	(37.58)
4	Tax expense					
(a)	Current tax	8.87	-	-	8.87	-
(b)	Adjustment in respect of tax of earlier years	-	-	-	-	-
(c)	Deferred tax	-	-	-	-	-
		8.87	-	-	8.87	-
5	Profit / (loss) for the period (3-4)	205.79	(9.80)	(8.70)	44.25	(37.58)
6	Other comprehensive income					
	A (i) Items that will not be reclassified to profit or loss	-	(0.17)	(0.24)	(0.50)	(0.66)
	(ii) Income tax relating to items that will not be	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be	-	-	-	-	-
	Total other comprehensive income / (loss), net of tax	-	(0.17)	(0.24)	(0.50)	(0.66)
7	Total comprehensive income / (loss) for the period (5+6)	205.79	(9.97)	(8.94)	43.76	(38.24)
8	Paid up equity share capital (face value of Rs. 10 each)	906.00	906.00	906.00	906.00	906.00
9	Other equity				(1,272.47)	(1,316.23)
10	Earning per equity share (face value of Rs. 10 each)					
	Basic (Rs) - not annualised	2.27	(0.11)	(0.096)	0.49	(0.41)
	Diluted (Rs) - not annualised	2.27	(0.11)	(0.096)	0.49	(0.41)

Notes:

- The above unaudited financial results for the quarter and nine months ended 31 March 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 20 May, 2026. The statutory auditors of the Company have carried out limited review of the above results and have issued Qualified Opinion.
- The above unaudited financial results for the quarter and nine months ended 31 March, 2026 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015, as amended, ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.



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- 3 Consequent to sale/transfer of share in due compliance to the provisions of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, there is change in management of the company.
- 4 The Company has no active business operations and continues to incur cash losses. As at 31 March, 2026, the accumulated losses have fully eroded the net worth, and current liabilities exceed current assets. The Company's ability to meet its statutory and administrative obligations over the ensuing twelve months is dependent upon the availability of financial support from the new management or the entities under common control of the management. Based on the assurance of such support, the management has considered it appropriate to prepare the financial statements on a going concern basis. Accordingly, the financial statements have been prepared assuming that the Company will continue as a going concern.
- 5 The Company's business activity falls within single primary business segment i.e. "generation of power" and accordingly the disclosure requirements of Ind AS - 108, Operating Segments notified under section 133 of the Companies Act, 2013 are not applicable.
- 6 Previous period / year figures have been regrouped / rearranged / reclassified wherever necessary to make it comparable.

For and On behalf of the Board of SRM Energy Limited

Umesh Sanghvi
Managing Director & CFO
DIN : 00467579

Place: New Delhi
Date : 20 May, 2026

Statement of Assets & Liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
ASSETS		
Non-current assets		
Financial assets		
Investments	-	132.00
Deferred tax assets (net)	-	-
Total non-current assets	-	132.00
Current assets		
Financial assets		
Cash and cash equivalents	0.26	0.04
Other financial assets	0.10	0.10
Other current assets	-	-
Total current assets	0.36	0.14
Asset held for sale	-	-
Total assets	0.36	132.14
EQUITY AND LIABILITIES		
Equity		
Equity share capital	906.00	906.00
Other equity	(1,272.47)	(1,316.23)
Total equity	(366.47)	(410.23)
Liabilities		
Non-current liabilities		
Provisions	-	4.48
Total non-current liabilities	-	4.48
Current liabilities		
Financial liabilities		
Borrowings	357.41	516.83
Other financial liabilities	0.55	18.75
Other current liabilities	-	1.47
Provisions	8.87	0.84
Total current liabilities	366.82	537.89
Total liabilities	366.82	542.37
Total equity and liabilities	0.35	132.14

SRM Energy Limited*(All amounts are in INR lakhs, unless otherwise stated)***Cash Flow Statement for the period ended 31 March 2026**

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash flows from operating activities		
Profit / (Loss) before tax for the year	53.13	(37.58)
Adjustments:		
Finance costs	0.00	0.01
Loss on sale of investment	131.00	-
Operating cash flows before working capital changes	184.13	(37.57)
Working capital movements:		
Increase / (Decrease) in other financial liabilities	(18.21)	17.37
(Increase) / Decrease in other assets	-	-
Increase / (Decrease) in other liabilities	(1.47)	1.21
Increase / (Decrease) in provisions	(5.82)	0.86
Cash generated from operations	158.63	(18.13)
Income taxes paid, net	-	-
Net cash flows generated from / (used in) operating activities (A)	158.63	(18.13)
Cash flows from financing activities		
Proceeds from borrowings	(159.42)	17.05
Repayment of borrowings	-	-
Proceeds from sale of investment	1.00	-
Finance costs paid	0.00	(0.00)
Net cash flows generated from / (used in) financing activities (B)	(158.42)	17.05
Net increase/ (decrease) in cash and cash equivalents (A+B)	0.21	(1.08)
Opening Cash & Cash Equivalents	0.04	1.12
Closing Cash & Cash Equivalents	0.25	0.04

Financial details			
Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	0	0
2	Total Expenditure	8.69	8.69
3	Net Profit/(Loss)	205.79	205.79
4	Earnings Per Share	2.27	2.27
5	Total Assets	0.36	0.36
6	Total Liabilities	0.36	0.36
7	Net Worth	-366.47	-366.47

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
1	Attention is drawn to Note 37 of the Statement which describes that the Company has negative net worth as at 31 March 2026 and its current liabilities exceed its current assets. During the year, there has been a change in management pursuant to acquisition of shares in compliance with the provisions of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and considering the revival	Qualified Opinion	Repetitive	Not Applicable	Not Applicable	The Company has prepared its financial statements on a going concern basis, based on the possible financial support as expected from the parent company until some business projects are introduced. Also, due to open offer	Impact of audit qualification due to going concern accounting is not estimated by the management

2	<p>to Note 4 of the Statement which describes that at the beginning of the financial year the Company was having equity investment in wholly owned subsidiary company amounting to Rs 132.00 lakhs. The Company has disposed of its entire investment in its subsidiary during the year at a nominal value and has recognized a substantial loss on such disposal in the Statement of Profit and Loss. The subsidiary had negative net worth for a considerable</p>	<p>Qualified Opinion</p>	<p>Repetitive</p>	<p>Not Applicable</p>	<p>Not Applicable</p>	<p>Due to open offer and change in management of the Company the new Management is taking efforts to revive the Company</p>	<p>Not Applicable</p>
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