

May 21, 2026

To, The Manager BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai-400001	To, The Listing Department The Calcutta Stock Exchange 7, Lyons Range, Dalhousie, Kolkata, West Bengal -700001
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**Scrip Code: 540132
ISIN: INE400R01018**

Sub: Outcome of the meeting of the Board of Directors of Sabrimala Industries India Limited (the "Company") held on Thursday, May 21, 2026, and submission of Audited Standalone and Consolidated Financial Results for the Quarter and financial year ended March 31, 2026

Ref: Reg. 30 and Reg. 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Pursuant to the provisions of Regulation 30, Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), we wish to inform you that the Board of Directors (the 'Board') of Sabrimala Industries India Limited at its meeting held today i.e., Thursday, May 21, 2026 have inter-alia considered and approved **Audited Standalone and Consolidated Financial Results along with Auditor's Report received from the Statutory auditors of the company for the quarter and financial year ended on March 31, 2026. (enclosed with this letter)**

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 and SEBI Circular No. CIR/CFD/CMD56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, have expressed an Un-modified opinion in respect of the Financial Results of the company for the quarter and financial year ended on March 31, 2026. The same has been attached as **ANNEXURE-A**

Further, pursuant to Regulation 30(8) of the Listing Regulations the enclosed disclosures will be made available on the company's website at: <http://sabrimala.co.in/>

Sabrimala Industries India Limited

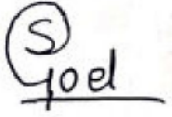
Regd. Office: 109-A (First Floor), Surya Kiran Building, 19, Kasturba Gandhi Marg, New Delhi-110001,

Website: sabrimala.co.in; **Email:** cs@sabrimala.co.in;

CIN: L74110DL1984PLC018467; **Mobile no.** 8595956904

The Board Meeting commenced at 05:00 P.M. and concluded 07:10 P.M.

For Sabrimala Industries India Limited



CS Swati Goel
Company Secretary
Membership No.: A33556

Place: New Delhi

Sabrimala Industries India Limited

Regd. Office: 109-A (First Floor), Surya Kiran Building, 19, Kasturba Gandhi Marg, New Delhi-110001,

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SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

4C, Bigjo's Tower, Netaji Subhash Place

Pitampura, Delhi-110034

Ph: 011- 45058028

Email: admin@sureshassociates.in

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Sabrimala Industries India Limited

Opinion

1. We have audited the accompanying annual financial results ('the Statement') of Sabrimala Industries India Limited ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations')
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement.
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026,

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of (he 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 opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the 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 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.



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

- Identify and assess the risks of material misstatement of the Statement, 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 on whether the Company has in place an adequate internal financial control with reference to financial statements 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 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; and
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation

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.



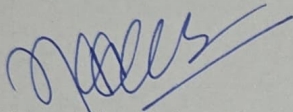
Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited standalone figures in respect of the full financial year and the published year to date standalone figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the standalone financial results included in the Statement is not modified in respect of this matter.

For Suresh & Associates

Chartered Accountants

FRN: 003316N



[CA Narendra K Arora]

Partner

M No. 088256

Date: 21-05-2026

Place: Delhi

UDIN: 26088256JQRCQD2568



SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Registered Office.: 109A (First Floor), Surya Kiran Building, 19, Kasturba Gandhi Marg , Connaught Place, New Delhi - 110001

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41754949

Statement of standalone audited financial results for the quarter and year ended 31 March 2026

(Rs. in Lakhs except per share data)

	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited (Refer note 4)	Unaudited	Audited (Refer note 4)	Audited	Audited
I	Income					
	Revenue from operations	-	-	-	0.24	-
	Other income	20.66	21.67	19.96	83.68	19.96
	Total income	20.66	21.67	19.96	83.92	19.96
II	Expenses					
	a. Purchases of stock-in-trade	-	-	-	-	-
	b. Changes in inventories of stock-in-trade	(0.00)	-	-	0.16	-
	c. Employee benefits expense	2.25	1.98	0.64	5.89	0.64
	d. Finance costs	1.20	-	1.13	1.25	1.13
	e. Depreciation and amortization	0.01	-	0.03	-	0.03
	f. Other expenses	22.19	2.70	3.55	30.63	3.55
	Total expenses	25.64	4.68	5.35	37.92	5.34
III	Profit before exceptional items and tax (I - II)	(4.97)	16.99	14.62	46.00	14.62
IV	Exceptional Items	-	-	-	-	-
V	Profit before tax (III - IV)	(4.97)	16.99	14.62	46.00	14.62
VI	Tax expense:					
	- Current tax	(0.17)	3.52	7.03	11.56	7.03
	- Adjustment in respect of tax of earlier years	0.87	-	(1.02)	0.87	(1.02)
	- Deferred tax	-	-	-	-	-
		0.70	3.52	6.01	12.43	6.01
VII	Net profit / (loss) for the period (V - VI)	(5.67)	13.47	8.61	33.57	8.61
VIII	Other comprehensive income	-	-	-	-	-
IX	Total comprehensive income / (loss) for the period (VII + VIII)	(5.67)	13.47	8.61	33.57	8.61
X	Paid-up equity share capital (at par value of Rs.10 each)	871.45	871.45	871.45	871.45	871.45
XI	Other equity	(160.15)	(146.68)	(185.92)	(152.36)	(185.92)
XII	Earnings per share					
	a. Basic (Rs) (not annualised)	(0.07)	0.15	0.10	0.39	0.10
	b. Diluted (Rs) (not annualised)	(0.07)	0.15	0.10	0.39	0.10

Date: 21/05/2026

Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited



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Varun Mangla
 Managing Director
 DIN:08868103

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Registered Office.: 109A (First Floor), Surya Kiran Building, 19, Kasturba Gandhi Marg , Connaught Place, New Delhi - 110001
Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41754949

Statement of standalone segment wise revenue, results, assets and liabilities

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited (Refer note 4)	Unaudited	Audited (Refer note 4)	Audited	Audited
1	Segment revenue					
(a)	Trading	-	-	-	0.24	-
(b)	Acquisition of stressed assets	-	-	-	-	-
	Revenue from operations	-	-	-	0.24	-
2	Segment results: Profit before tax and interest					
(a)	Trading	(24.44)	(4.68)	(4.22)	(36.43)	(18.87)
(b)	Acquisition of stressed assets	-	-	-	-	-
	Total	(24.44)	(4.68)	(4.22)	(36.43)	(18.87)
	Less: Finance costs	(1.20)	-	(1.13)	(1.25)	(1.14)
	Add: Other unallocable income net of unallocable expenses	20.66	21.67	19.96	83.68	80.66
	Profit before tax	(4.97)	16.99	14.62	46.00	60.66
	Tax expense	0.70	3.52	6.01	12.43	6.01
	Profit after tax	(5.67)	13.47	8.61	33.57	54.65
3	Segment assets					
(a)	Trading	-	52.91	53.07	-	53.07
(b)	Acquisition of stressed assets	475.51	617.65	458.11	475.51	458.11
(c)	Unallocable corporate assets	712.02	697.41	696.19	712.02	696.19
	Total	1,187.53	1,367.96	1,207.38	1,187.53	1,207.38
4	Segment liabilities					
(a)	Trading	1.38	52.54	52.57	1.38	52.57
(b)	Acquisition of stressed assets	452.50	577.50	452.50	452.50	452.50
(c)	Unallocable corporate liabilities	14.56	13.15	16.79	14.56	16.79
	Total	468.44	643.19	521.85	468.44	521.85

Notes:

Based on the nature of products and services, the risk and return profile of individual business and the internal business reporting systems, the Company has identified its reportable segments as under:

- a. Trading
- b. Acquisition of stressed assets

Accordingly information has been presented along these segments.

Date: 21/05/2026

Place: New Delhi

**For and on behalf of the board of directors
Sabrimala Industries India Limited**

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Varun Mangla
Managing Director
DIN:08868103

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

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Statement of standalone assets and liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	As at	
		31.03.2026	31.03.2025
		Audited	Audited
ASSETS			
1	Non-current assets		
	Property, plant and equipment	0.02	0.02
	Financial assets		
	Investments	-	-
	Total non-current assets	0.02	0.02
2	Current assets		
	Inventories	-	0.16
	Financial assets		
	Trade receivables	-	52.91
	Cash and bank balances	27.35	88.53
	Loans	564.05	536.86
	Other financial assets	573.82	500.30
	Current tax assets (net)	8.36	16.57
	Other current assets	13.94	12.04
	Total current assets	1,187.51	1,207.38
	Total assets	1,187.53	1,207.38
EQUITY AND LIABILITIES			
1	Equity		
	Equity share capital	871.45	871.45
	Other equity	(152.36)	(185.92)
	Total equity	719.09	685.53
2	Liabilities		
	Current liabilities		
	Financial liabilities		
	Trade payables		
	- total outstanding dues of micro and small enterprises	-	-
	- Total outstanding dues of creditors other than micro and small enterprises	1.38	52.57
	Other financial liabilities	1.81	1.29
	Other current liabilities	453.24	452.60
	Current tax liabilities (net)	11.99	15.41
	Total current liabilities	468.44	521.87
	Total liabilities	468.44	521.87
	Total equity and liabilities	1,187.53	1,207.39

Date: 21/05/2026

Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

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Varun Mangla
Managing Director
DIN:08868103

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Statement of standalone cash flows

Particulars	(Rs. in Lakhs)	
	Year ended	
	31.03.2026	31.03.2025
	Audited	Audited
A. Cash flows from operating activities:		
Net profit / (loss) before tax	45.99	60.66
Adjustment for:		
Depreciation and amortization	-	0.09
Interest Income	(83.68)	(80.66)
Finance costs	1.25	1.14
Share of profit from firm	-	-
Provision For Bed debt	-	3.39
Debtors written off	1.65	
Operating cash flows before working capital changes	(34.78)	(15.38)
Working capital movements:		
(Increase) / Decrease in inventories	0.16	-
(Increase) / Decrease in trade receivables	51.26	-
(Increase) / Decrease in other financial assets	-	-
(Increase) / Decrease in other assets	(49.61)	(1.88)
Increase / (Decrease) in trade payables	(51.19)	0.14
Increase / (Decrease) in other financial liabilities	0.52	(0.84)
Increase / (Decrease) in other liabilities	0.64	(1.30)
Cash generated from operations	(82.99)	(19.26)
Direct taxes paid, net	(7.64)	(20.76)
Net cash flows generated from / (used in) operating activities (A)	(90.63)	(40.02)
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	0.00	-
Proceeds from share of profit in firm	-	-
Payment of earnest money deposits	(11.50)	41.00
Repayment from earnest money deposits	-	-
Investment in fixed deposits	(14.31)	(1.13)
Inter corporate deposits given	(27.19)	(28.48)
Repayment against inter corporate deposits given	-	-
Interest received	83.68	80.67
Net cash flows generated from / (used in) investing activities (B)	30.70	92.06
C. Cash flow from financing activities:		
Proceeds from inter corporate deposits	-	-
Repayment of inter corporate deposits	-	-
Finance costs paid	(1.25)	(1.14)
Net cash flows generated from / (used in) financing activities (C)	(1.25)	(1.14)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(61.19)	50.90
Cash and cash equivalents at the beginning of the year	88.53	69.82
Cash and cash equivalents at the end of the year	27.35	120.72

Notes:

1. Components of cash and cash equivalents:

Cash on hand	1.63	1.39
Balances with banks		
- in current accounts	25.71	46.86
	27.35	48.25

2. The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows".

Date: 21/05/2026

Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

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Varun Mangla

Managing Director

DIN:08868103

SABRIMALA INDUSTRIES INDIA LIMITED

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Notes:

- 1 The above audited standalone financial results for the quarter and year 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 21 May 2026. The statutory auditors have carried out audit of the above results and have issued an unmodified report.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standard ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations and guidelines issued by the Securities and Exchange Board of India (SEBI).
- 3 On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefit during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has evaluated the impact of the Code on Wages, 2019 and other related labour codes, including the rules framed thereunder, on its employee benefit obligations, particularly gratuity liability under Accounting Standard (AS) 15 – Employee Benefits. Based on the assessment carried out by the management, the existing salary structure of the Company already includes Basic Salary and Dearness Allowance (DA) at levels consistent with the requirements of the new labour laws. Accordingly, implementation of the said labour codes is not expected to result in any material increase in gratuity liability or give rise to any past service cost. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- 4 There are no investor complaints received during the year / pending as on 31 March 2026.
- 5 The figures of the last quarter in each of the years is the balancing figure between audited figures in respect of full financial year and the unaudited published year to date figures up to the third quarter of the respective financial year.
- 6 The previous period/ year numbers have been regrouped/ reclassified wherever necessary to conform to current period presentation. The impact of such reclassification/ regrouping is not material to the financial results.

Date: 21/05/2026

Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

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Varun Mangla
Managing Director
DIN:08868103



SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

4C, Bigjo's Tower, Netaji Subhash Place

Pitampura, Delhi-110034

Ph: 011- 45058028

Email: admin@sureshassociates.in

Auditor's report on Consolidated Annual Financial Results of Sabrimala Industries India Limited for the quarter and year ended March 31, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of

Sabrimala Industries India Limited

Opinion

We have audited the accompanying statement of Consolidated Annual Financial Results ("the Statement") of **Sabrimala Industries India Limited** (hereinafter referred to as Holding Company) & its associate (holding company and its associate together referred to as "the Group") for the quarter and year ended March 31, 2026 comprising of Balance Sheet, consolidated statement of Profit and Loss and Cash flows attached herewith, being submitted by the Group 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, the Statement:

- i. includes the results of the following entities: -

Name of Entity	Relationship
Sabrimala Industries India Limited (A Company incorporated under Companies Act, 1956)	Parent Company
Sabrimala Industries LLP (A LLP incorporated under LLP Act, 2008)	Associate

ii. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and

iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026 comprising of Balance Sheet, consolidated statement of Profit and Loss and Cash flows.



Basis for opinion

We conducted our audit of the consolidated financial statements in accordance with the standards on auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial statements 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 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Statements.

Management's responsibility for the Consolidated Financial Statements

These consolidated annual financial results have been prepared on the basis of the consolidated financial statements.

The Holding Company's Management is responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, financial performance and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The respective Management of the Companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's responsibilities for the audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always



detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, 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 management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Statements 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 Annual Consolidated Financial Statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

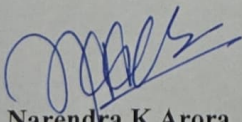
Other Matter

The accompanying statement includes the financial results in respect of:

- An associate LLP, whose results include total revenues of Rs Nil and Rs Nil of the quarter ended March 31, 2026 and for the period from April 1, 2025 to March 31, 2026 respectively and total assets of Rs 8.95 lacs for the period from April 1, 2025 to March 31, 2026, as considered in the statement which have not been subjected to review either by us or audited by other auditors, and therefore, the unaudited financial results for the quarter ended March 31, 2026 and for the period from April 1, 2025 to March 31, 2026 of this associate have been furnished to us by the management.

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 ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the consolidated financial results included in the Statement is not modified in respect of this matter.

For Suresh & Associates
Chartered Accountants
FRN No: 003316N


Narendra K Arora
(Partner)
M No:088256



UDIN: 26088256PWNDLW1910
Place: New Delhi
Date: 21-05-2026

SABRIMALA INDUSTRIES INDIA LIMITED

CIN: L74110DL1984PLC018467

Registered Office.: 109A (First Floor), Surya Kiran Building, 19, Kasturba Gandhi Marg , Connaught Place, New Delhi - 110001

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-41754949

Statement of consolidated audited financial results for the quarter and year ended 31 March 2026

(Rs. in Lakhs except per share data)

	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited (Refer note 4)	Unaudited	Audited (Refer note 4)	Audited	Audited
I	Income					
	Revenue from operations	-	-	-	0.24	-
	Other income	20.66	21.68	19.96	83.68	80.66
	Total income	20.66	21.68	19.96	83.92	80.66
II	Expenses					
	a. Purchases of stock-in-trade	-	-	-	-	-
	b. Changes in inventories of stock-in-trade	(0.00)	0.00	-	0.16	-
	c. Employee benefits expense	2.25	1.98	0.64	5.89	4.18
	d. Finance costs	1.20	-	1.13	1.25	1.14
	e. Depreciation and amortization	0.01	-	0.03	-	0.09
	f. Other expenses	22.29	2.70	3.55	30.73	14.71
	Total expenses	25.74	4.68	5.35	38.02	20.11
III	Profit before exceptional items and tax (I - II)	(5.08)	17.00	14.62	45.90	60.55
IV	Exceptional Items	-	-	-	-	-
V	Profit before tax (III - IV)	(5.08)	17.00	14.62	45.90	60.55
VI	Tax expense:					
	- Current tax	(0.19)	3.52	7.03	11.54	15.41
	- Adjustment in respect of tax of earlier years	0.87	-	(1.02)	0.87	(1.02)
	- Deferred tax	-	-	-	-	-
		0.68	3.52	6.01	12.41	14.39
VII	Net profit / (loss) for the period (V - VI)	(5.75)	13.48	8.61	33.49	46.16
VIII	Other comprehensive income	-	-	-	-	-
IX	Total comprehensive income / (loss) for the period (VII + VIII)	(5.75)	13.48	8.61	33.49	46.16
X	Paid-up equity share capital (at par value of Rs.10 each)	871.45	871.45	871.45	871.45	871.45
XI	Other equity	(151.32)	(138.20)	(177.34)	(143.86)	(177.34)
XII	Earnings per share					
	a. Basic (Rs) (not annualised)	(0.07)	0.15	0.10	0.38	0.53
	b. Diluted (Rs) (not annualised)	(0.07)	0.15	0.10	0.38	0.53

Date: 21-May-2026

Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

Varun Mangla
Managing Director
DIN:08868103

SABRIMALA INDUSTRIES INDIA LIMITED

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Statement of consolidated segment wise revenue, results, assets and liabilities

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited (Refer note 4)	Unaudited	Audited (Refer note 4)	Audited	Audited
1	Segment revenue					
(a)	Trading	-	-	-	0.24	-
(b)	Acquisition of stressed assets	-	-	-	-	-
	Revenue from operations	-	-	-	0.24	-
2	Segment results: Profit before tax and interest					
(a)	Trading	(24.54)	(4.69)	(4.21)	(36.53)	(18.87)
(b)	Acquisition of stressed assets	-	-	-	-	-
	Total	(24.54)	(4.69)	(4.21)	(36.53)	(18.87)
	Less: Finance costs	(1.20)	-	(1.13)	(1.25)	(1.14)
	Add: Other unallocable income net of unallocable expenses	20.66	21.68	19.96	83.68	80.66
	Profit before tax	(5.08)	16.88	14.62	45.90	60.66
	Tax expense	0.68	3.52	6.01	12.41	14.39
	Profit after tax	(5.75)	13.36	8.61	33.49	46.26
3	Segment assets					
(a)	Trading	5.01	57.92	58.08	5.01	58.08
(b)	Acquisition of stressed assets	475.51	617.65	458.11	475.51	458.11
(c)	Unallocable corporate assets	716.10	701.59	700.39	716.10	700.39
	Total	1,196.62	1,377.15	1,216.57	1,196.62	1,216.57
4	Segment liabilities					
(a)	Trading	1.38	52.54	52.67	1.38	52.67
(b)	Acquisition of stressed assets	452.50	577.50	452.50	452.50	452.50
(c)	Unallocable corporate liabilities	15.15	13.15	17.30	15.15	17.30
	Total	469.03	643.19	522.47	469.03	522.47

Notes:

Based on the nature of products and services, the risk and return profile of individual business and the internal business reporting systems, the Company has identified its reportable segments as under:

- a. Trading
- b. Acquisition of stressed assets

Accordingly information has been presented along these segments.

Date: 21-May-2026

Place: New Delhi

**For and on behalf of the board of directors
Sabrimala Industries India Limited**

Varun Mangla
Managing Director
DIN:08868103

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Statement of consolidated assets and liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	As at	
		31.03.2026	31.03.2025
		Audited	Audited
	ASSETS		
1	Non-current assets		
	Property, plant and equipment	0.75	0.66
	Financial assets		
	Investments	-	-
	Total non-current assets	0.75	0.66
2	Current assets		
	Inventories	-	0.16
	Financial assets		
	Trade receivables	5.01	57.92
	Cash and bank balances	29.10	90.52
	Loans	564.07	536.86
	Other financial assets	575.38	501.86
	Current tax assets (net)	8.36	16.57
	Other current assets	13.97	12.04
	Total current assets	1,195.87	1,215.93
	Total assets	1,196.62	1,216.57
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	871.45	871.45
	Other equity	(143.86)	(177.34)
	Total equity	727.59	694.11
2	Liabilities		
	Current liabilities		
	Financial liabilities		
	Trade payables		
	- total outstanding dues of micro and small enterprises	-	-
	- Total outstanding dues of creditors other than micro and small enterprises	1.38	52.67
	Other financial liabilities	2.41	1.69
	Other current liabilities	453.24	452.70
	Current tax liabilities (net)	11.96	15.41
	Total current liabilities	469.03	522.47
	Total liabilities	469.03	522.47
	Total equity and liabilities	1,196.62	1,216.57

Date: 21-May-2026

Place: New Delhi

For and on behalf of the board of directors
Sabrimala Industries India Limited

Varun Mangla
Managing Director
DIN:08868103

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Statement of consolidated cash flows

Particulars	(Rs. in Lakhs)	
	Year ended	
	31.03.2026	31.03.2025
	Audited	Audited
A. Cash flows from operating activities:		
Net profit / (loss) before tax	45.89	60.55
Adjustment for:		
Depreciation and amortization	-	0.09
Interest Income	(83.68)	(80.66)
Finance costs	1.25	1.14
Share of profit from firm	-	-
Provision For Bed debt	-	3.39
Debtors written off	1.65	
Operating cash flows before working capital changes	(34.88)	(15.49)
Working capital movements:		
(Increase) / Decrease in inventories	0.16	-
(Increase) / Decrease in trade receivables	51.26	-
(Increase) / Decrease in other financial assets	-	-
(Increase) / Decrease in other assets	(49.65)	(1.88)
Increase / (Decrease) in trade payables	(51.29)	(0.26)
Increase / (Decrease) in other financial liabilities	0.72	(0.43)
Increase / (Decrease) in other liabilities	0.54	(1.20)
Cash generated from operations	(83.13)	(19.26)
Direct taxes paid, net	(7.64)	(20.76)
Net cash flows generated from / (used in) operating activities (A)	(90.77)	(40.02)
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	(0.09)	-
Proceeds from share of profit in firm	-	-
Payment of earnest money deposits	(11.50)	41.00
Repayment from earnest money deposits	-	-
Investment in fixed deposits	(14.31)	(1.13)
Inter corporate deposits given	(27.21)	(28.48)
Repayment against inter corporate deposits given	-	-
Interest received	83.68	80.67
Net cash flows generated from / (used in) investing activities (B)	30.60	92.06
C. Cash flow from financing activities:		
Proceeds from inter corporate deposits	-	-
Repayment of inter corporate deposits	-	-
Finance costs paid	(1.25)	(1.14)
Net cash flows generated from / (used in) financing activities (C)	(1.25)	(1.14)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(61.42)	50.90
Cash and cash equivalents at the beginning of the year	90.52	71.81
Cash and cash equivalents at the end of the year	29.10	122.71

Notes:

1. Components of cash and cash equivalents:

Cash on hand	3.18	3.18
Balances with banks		
- in current accounts	25.91	47.06
	29.10	50.24

2. The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows".

Date: 21-May-2026

Place: New Delhi

**For and on behalf of the board of directors
Sabrimala Industries India Limited**

Varun Mangla
Managing Director
DIN:08868103

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Notes:

- 1 The above audited consolidated financial results for the quarter and year 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 21 May 2026. The statutory auditors have carried out audit of the above results and have issued an unmodified report.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standard ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations and guidelines issued by the Securities and Exchange Board of India (SEBI).
- 3 On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefit during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has evaluated the impact of the Code on Wages, 2019 and other related labour codes, including the rules framed thereunder, on its employee benefit obligations, particularly gratuity liability under Accounting Standard (AS) 15 – Employee Benefits. Based on the assessment carried out by the management, the existing salary structure of the Company already includes Basic Salary and Dearness Allowance (DA) at levels consistent with the requirements of the new labour laws. Accordingly, implementation of the said labour codes is not expected to result in any material increase in gratuity liability or give rise to any past service cost. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- 4 There are no investor complaints received during the year / pending as on 31 March 2026.
- 5 The figures of the last quarter in each of the years is the balancing figure between audited figures in respect of full financial year and the unaudited published year to date figures up to the third quarter of the respective financial year.
- 6 The previous period/ year numbers have been regrouped/ reclassified wherever necessary to conform to current period presentation. The impact of such reclassification/ regrouping is not material to the financial results.

Date: 21-May-2026

Place: New Delhi

For and on behalf of the board of directors

Sabrimala Industries India Limited

Varun Mangla

Managing Director

DIN:08868103