

**May 12, 2026**

**BSE Limited**

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

**Scrip Code: 532159**

Dear Sir / Madam,

**Sub: Outcome of Board Meeting held on Tuesday, May 12, 2026**

This is to inform you that the Board of Directors ("Board") at their meeting held today i.e. Tuesday, May 12, 2026, have inter-alia approved the audited standalone and consolidated financial results for the quarter and year ended March 31, 2026.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith above mentioned financial results along with the Audit Reports with an unmodified opinion for the quarter and year ended March 31, 2026.

The Board meeting commenced at 8:30 p.m.(IST) and concluded at 10:05 p.m. (IST).

This is for your information and record.

Thanking You,  
Yours Faithfully

**For Trescon Limited**

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

---

**Trescon Limited**

**May 12, 2026**

**BSE Limited**

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

**Scrip Code: 532159**

Dear Sir / Madam,

**Sub: Declaration pursuant to Regulation 33(3) (d) of SEBI Listing Regulations, 2015**

In compliances with the provisions of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we confirm that M/s Namita & Co., Statutory Auditors of the Company have issued Auditors Report with unmodified opinion on Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended March 31, 2026.

You are requested to take the same on your record.

Thanking You,  
Yours Faithfully

**For Trescon Limited**



**Dinesh Patel**  
**Managing Director**  
**DIN: 00462565**

**Trescon Limited**

Formerly known as Pushpanjali Floriculture Limited

**TRESCON LIMITED**  
**(CIN : L70100MH1995PLC322341)**  
**AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

(Rs. In Lakhs)

Particulars	Standalone				
	Quarter ended			Year ended	
	31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
1 Revenue from Operations	1,283.93	1,626.41	934.88	4,095.51	934.88
2 Other Income	138.09	169.06	121.11	551.98	591.18
3 Total Revenue (1 + 2)	1,422.02	1,795.47	1,055.99	4,647.49	1,526.06
4 Expenses					
Purchase of stock-in-trade	715.58	1,180.37	913.72	3,005.39	2,110.28
Change in inventories	412.62	(20.09)	(199.04)	134.21	(1,395.59)
Finance Cost	10.19	9.70	3.95	27.07	16.82
Employee benefits expense	76.17	86.71	65.52	312.31	215.16
Depreciation and amortisation expense	13.19	12.61	12.53	49.72	45.74
Other expenses	278.61	160.01	170.40	724.13	518.03
Total expenses	1,506.36	1,429.32	967.09	4,252.83	1,511.44
5 Profit/(Loss) Before Exceptional item and Tax (3-4)	(84.34)	366.15	88.90	394.66	14.62
6 Exceptional items	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	(84.34)	366.15	88.90	394.66	14.62
8 Tax expense					
(1) Current Tax	27.57	90.15	9.46	184.46	9.46
(2) Short Provision for earlier year tax	0.76	-	-	0.76	7.32
(3) Deferred Tax	(16.31)	(0.92)	35.23	(18.58)	26.55
9 Profit / (Loss) from continuing operations (7 - 8 )	(96.36)	276.92	44.21	228.00	(28.71)
10 Profit / (Loss) from discontinuing operations	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-
12 Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-
13 Profit (Loss) for the period (9+12)	(96.36)	276.92	44.21	228.00	(28.71)
14 Other Comprehensive income;					
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising profit/ (loss) and other Comprehensive Income for the period	(96.36)	276.92	44.21	228.00	(28.71)
16 Paid up Equity Share Capital (Share of Rs 10 Each)	7,110.00	7,110.00	7,077.17	7,110.00	7,077.17
17 Other Equity				4,024.90	3,829.75
18 Earnings per equity share (for discontinued & continuing operations) of face value of Rs. 10 each					
(a) Basic	(0.14)	0.39	0.06	0.32	(0.04)
(b) Diluted	(0.14)	0.39	0.06	0.32	(0.04)

**Notes:**

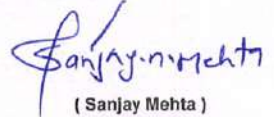
- The above standalone result were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 12, 2026.
- The above results have been audited by the statutory auditors of the Company. The audited standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- The statutory auditors of Trescon Limited have expressed an unqualified opinion on the audited standalone financial results for the quarter and year ended March 31, 2026.

- 4 The figures for the last quarter are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the respective financial year.
- 5 As the Company's business activity falls within a single the business segment viz. 'Development of Real Estate Property', audited standalone financial results are reflective of the information required by Ind AS 108 "Operating Segments".
- 6 The Company has received Rs. 67.5 lacs towards first and final call as per the notice dated October 22,2024 in respect of conversion of 9,00,000 partly paid-up equity shares having Face Value ₹10/- per share(Unpaid Call Money: ₹7.5/- per share.), hence the financial effect of these potential equity share being considered in diluted earnings per share for the quarter ended and year ended March 31, 2025.
- 7 The Peer review certificate of the statutory auditor was valid upto 30.04.2026. However, the Peer review process of the auditor have been completed on 28.04.2026 and the auditor is awaiting for the new peer review certificate which will be effective from 01.05.2026.

For and on behalf of the Board of  
TRESCON LIMITED



(Dinesh Patil)  
Managing Director  
(DIN: 00462565)



( Sanjay Mehta )  
Whole-Time Director  
(DIN: 03591761)

PLACE : MUMBAI  
DATE : 12TH MAY 2026

**TRESCON LIMITED**  
(CIN : L70100MH1995PLC322341)  
**STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2026**

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, Plant and Equipment	858.39	855.01
(b) Other Intangible Assets	10.00	14.98
(c) Financial Assets		
(i) Investments	9,700.50	7,405.79
(d) Other Non-Current Assets	87.43	81.64
<b>Total Non-Current Assets</b>	<b>10,656.33</b>	<b>8,357.42</b>
<b>2 Current assets</b>		
(a) Stock in Trade	2,044.20	2,178.41
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	0.00	271.68
(iii) Cash and Cash Equivalents	54.29	235.73
(iv) Bank balances other than Cash and Cash Equivalents	374.81	40.30
(v) Loans	580.27	811.14
(c) Other Current Assets	1,364.18	1,262.10
(d) Current Tax Assets (Net)		5.95
<b>Total Current Assets</b>	<b>4,417.76</b>	<b>4,805.30</b>
<b>Total Assets (1+2)</b>	<b>15,074.07</b>	<b>13,162.72</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1 EQUITY</b>		
(a) Equity Share Capital	7,110.00	7,077.17
(b) Other Equity	4,024.90	3,829.75
<b>Total Equity</b>	<b>11,134.90</b>	<b>10,906.92</b>
<b>LIABILITIES</b>		
<b>2 Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	6.50	6.28
(ia) Lease liabilities	61.45	87.53
(b) Deferred tax liabilities (Net)	10.82	29.40
<b>Total Non-current liabilities</b>	<b>78.77</b>	<b>123.21</b>
<b>3 Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	2,649.07	1,267.48
(ia) Lease Liabilities	25.81	21.44
(ii) Trade Payables		
A. total outstanding dues other than micro enterprises and small enterprises	210.82	666.90
(b) Other Current liabilities	873.13	176.79
(c) Current Tax liabilities (Net)	101.58	0.00
<b>Total Current liabilities</b>	<b>3,860.41</b>	<b>2,132.60</b>
<b>Total Equity and Liabilities (1+2+3)</b>	<b>15,074.07</b>	<b>13,162.72</b>

For and on behalf of the Board of  
TRESCON LIMITED

PLACE : MUMBAI  
DATE : 12TH MAY 2026

  
(Dinesh Patel)  
Managing Director  
(DIN: 00462565)

  
(Sanjay Mehta)  
Whole-Time Director  
(DIN: 03591761)

**TRESCON LIMITED**  
(CIN : L70100MH1995PLC322341)  
Cash Flow Statement for the year ended March 31,2026

(Rs. In Lakhs)

PARTICULARS	For the period ended March 31, 2026	For the period ended March 31, 2025
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) Before Tax:	394.66	14.62
Adjustment for:-		
Net gain arising on financial assets designated as at FVTPL	(51.46)	(84.56)
Depreciation/amortisation	49.72	46.74
Interest Income	(489.30)	(449.00)
Finance Cost	27.07	16.82
Discount Received	-	-
Provision for doubtful debts	11.70	40.54
impairment of Property, plant and equipment	-	-
Sundry Balances Write Back	-	57.61
Sundry Balances Write off	(0.16)	(43.80)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>(57.78)</b>	<b>(401.04)</b>
Adjustment for changes in Working capital:-		
(Increase)/decrease Trade and other receivables	271.68	(255.72)
Increase/(decrease) Trade Payables	(456.07)	612.51
Increase/(decrease) Other Current Liabilities	797.92	161.74
(Increase)/decrease Other Assets	(24.82)	290.73
(Increase)/decrease Financial Assets	-	-
(Increase)/decrease Inventories	134.21	(1,395.59)
<b>CASH GENERATED FROM OPERATIONS</b>	<b>665.13</b>	<b>(987.37)</b>
Income taxes refund/(paid)	(82.89)	(93.30)
<b>NET CASH FROM/(USED IN) OPERATING ACTIVITIES (A)</b>	<b>582.24</b>	<b>(1,080.67)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from disposal in mutual funds	529.23	584.12
(purchases) in mutual funds	-	(116.99)
Proceed from repayment of Loans	230.87	761.39
FD	(334.51)	(40.30)
Amount received/(invested) in LLP	(2,673.99)	(453.49)
(Purchase)/Disposal of Property, plant and equipment	(196.40)	(662.70)
<b>NET CASH FROM/(USED IN) INVESTING ACTIVITIES (B)</b>	<b>(2,444.79)</b>	<b>52.02</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from call money of equity share capital(including securities premium)	-	67.50
Increase borrowing(Net of Repayment of borrowing)	1,729.89	1,230.75
Payments of Lease Liability	(33.64)	(32.04)
Interest Expense paid	(15.14)	(16.82)
<b>NET CASH FROM/(USED) IN FINANCING ACTIVITIES (C)</b>	<b>1,681.11</b>	<b>1,249.40</b>
<b>D NET INCREASE/(DECREASE) IN CASH OR CASH EQUIVALENTS (A+B+C)</b>	<b>(181.44)</b>	<b>220.75</b>
Add:- Cash & Cash Equivalents as at beginning	235.73	14.98
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	<b>54.29</b>	<b>235.73</b>

Note

- The Closing Balance of cash and cash equivalents of Rs 54.29 for the 31st March 2026 is adjusted against book overdraft of Rs 69.31.
- The Above Closing balance of cash and Cash equivalent for the year ended 31st march 2026 includes Balance of Rs 0.11 of Punjab National Bank being inoperative.

PLACE : MUMBAI  
DATE : 12TH MAY 2026

For and on behalf of the Board of  
TRESCON LIMITED

  
(Dinesh Patel)  
Managing Director  
(DIN: 00462565)

  
(Sanjay Mehta)  
Whole-Time Director  
(DIN: 03591761)



# NAMITA & CO.

Chartered Accountants

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

## Independent Auditor's Report on Standalone Annual Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) regulations, 2015

To  
The Board of Directors  
TRESCON LIMITED

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

#### Opinion

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

In our opinion and to the best of our information and according to the explanations given to us these financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31.03.2025 and net profit and other comprehensive income and other financial information for the year to date results for the period from 1.4.2025 to 31.03.2026

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial results section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the 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 opinion.

#### Management's responsibility for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements. The Company's Management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in





## NAMITA & CO.

Chartered Accountants

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

accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other Accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial result that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

### **Auditor's responsibilities for the Audit of the Financial Results**

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

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

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the operating effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.





# NAMITA & CO.

Chartered Accountants

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

- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 standalone financial results for the quarter ended 31st March, 2026 being the balancing figures between audited figures in respect of the financial year ended 31st March, 2026 and the published unaudited year to date figures upto 31st December, 2025, being the date of the end of the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of the above matter.

For NAMITA & CO  
Chartered Accountants  
Firm Reg.No-151040W

*Namita*



CA Namita Agrawal

Proprietor

M.No.188559

Place of signature: Mumbai

Date: 12.05.2026

UDIN: 26188559AETZYR7453

**TRESCON LIMITED**  
(CIN : L70100MH1995PLC322341)  
**AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

(Rs. In Lakhs)

Particulars	Consolidated				
	Quarter ended			Year ended	
	31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
<b>1 Revenue from Operations</b>	1,317.68	1,662.53	934.88	4,204.18	934.88
<b>2 Other Income</b>	93.54	50.87	85.12	238.42	371.04
<b>3 Total Revenue (1 + 2)</b>	<b>1,411.22</b>	<b>1,713.40</b>	<b>1,020.00</b>	<b>4,442.60</b>	<b>1,305.92</b>
<b>4 Expenses</b>					
Purchase of stock-in-trade	1,031.19	1,630.07	949.27	6,674.91	2,161.24
Change in inventories	97.00	(469.68)	(234.58)	(3,535.19)	(1,446.55)
Finance Cost	40.74	39.71	5.58	125.31	19.01
Employee benefits expense	76.17	86.71	72.83	312.31	215.16
Depreciation and amortisation expense	47.02	(8.20)	12.56	182.25	46.87
Other expenses	230.38	175.95	219.23	623.50	571.47
<b>Total expenses</b>	<b>1,522.51</b>	<b>1,454.57</b>	<b>1,024.89</b>	<b>4,383.08</b>	<b>1,567.20</b>
<b>5 Profit/(Loss) Before Exceptional item and Tax (3-4)</b>	<b>(111.29)</b>	<b>258.83</b>	<b>(4.89)</b>	<b>59.52</b>	<b>(261.28)</b>
<b>6 Exceptional items</b>	-	-	-	-	-
<b>7 Profit/(Loss) Before Tax (5-6)</b>	<b>(111.29)</b>	<b>258.83</b>	<b>(4.89)</b>	<b>59.52</b>	<b>(261.28)</b>
<b>8 Tax expense</b>					
(1) Current Tax	27.24	90.15	10.21	184.48	10.21
(2) Short Provision for earlier year tax	0.76	-	(0.76)	0.76	7.32
(3) Deferred Tax	60.69	(51.11)	(10.95)	(60.04)	(33.15)
<b>9 Profit / (Loss) after tax but before Non-controlling Interest (7-8)</b>	<b>(199.98)</b>	<b>219.79</b>	<b>(3.39)</b>	<b>(65.68)</b>	<b>(245.66)</b>
<b>10 Non Controlling Interest</b>	14.91	0.19	(13.08)	30.64	5.07
<b>11 Net Profit / (Loss) after tax and Non-controlling Interest (7-8)</b>	<b>(214.88)</b>	<b>219.60</b>	<b>9.70</b>	<b>(96.32)</b>	<b>(250.73)</b>
<b>12 Other Comprehensive income;</b>					
<b>A (i) Items that will not be reclassified to profit or loss</b>	-	-	-	-	-
<b>(ii) Income tax relating to items that will not be reclassified to profit or loss</b>	-	-	-	-	-
<b>B (i) Items that will be reclassified to profit or loss</b>	-	-	-	-	-
<b>(ii) Income tax relating to items that will be reclassified to profit or loss</b>	-	-	-	-	-
<b>13 Total Comprehensive Income for the period (13+14) (Comprising profit/(loss) and other Comprehensive Income for the period</b>	<b>(214.88)</b>	<b>219.60</b>	<b>9.70</b>	<b>(96.32)</b>	<b>(250.73)</b>
<b>14 Paid up Equity Share Capital (Share of Rs 10 Each)</b>	7,110.00	7,110.00	7,077.17	7,110.00	7,077.17
<b>15 Other Equity</b>				6,358.42	6,385.23
<b>16 Earnings per equity share (for discontinued &amp; continuing operations) of face value of Rs. 10 each</b>					
(a) Basic	(0.30)	0.31	0.01	(0.14)	(0.35)
(b) Diluted	(0.30)	0.31	0.01	(0.14)	(0.35)

**Notes:**

- The above consolidated results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 12, 2026
- The above results have been audited by the statutory auditors of the Company. The audited consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- The statutory auditors of Trescon Limited have expressed an unqualified opinion on the audited consolidated financial results for the quarter and year ended March 31, 2026.

4. The company have restated the financial statement for the year ended 31.3.2025 in accordance with the principles of Ind AS-8 Accounting Policies, Changes in Accounting Estimates and Errors. The figures restated in the financial statement of 31.3.2025 are explained below with its financial impact:

(Rs. In Lakhs)

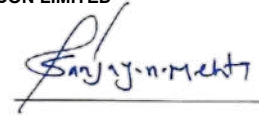
Sr no.	Particulars	Audited 31.3.2025	Restated 31.3.2025	Financial effect
1	Goodwill	1777.77	987.60	The company has revalued its 'Goodwill' towards its investment made in M/s. Golden Arc LLP on the acquisition date 01.05.2024 due to fair valuation of Land held as inventory by the LLP, resulting in the decrease in value of goodwill by Rs. 790.17 Lakhs due to increase in net assets share of the company.
2	Inventory	8247.79	8063.38	The decrease in inventory Rs. 184.41 lakhs represents elimination of inter company transaction under consolidation of accounts which is rectified in restatement of financial statement
3	Other financial asset	Nil	3530.35	The figure Rs. 3530.35 lakhs represents amount receivable from partners of subsidiary-LLP and firm under consolidation due to changes in 'Net assets' revaluation of subsidiaries as stated in point no (1) & (4) resulted in change in value of investments made by the company in the respective subsidiaries on acquisition dates and investments held by the company in the respective subsidiaries of the reporting date.
4	Other Equity	4309.56	6385.23	The company has revalued its 'Capital Reserve' generated towards its investment made in M/s. Triveni Associates on the acquisition date 15.03.2024 due to fair valuation of Land held as inventory by the partnership firm, resulting in the increase in value of Capital reserve from Rs. 841.08 Lakhs to Rs. 2777.50 lakhs, having financial impact of increase in Other equity by Rs. 1936.42 lakhs.
5	Non- Controlling Interest (NCI)	2465.63	4126.05	The revaluation of Goodwill and capital reserve as stated in point no. (1) and (4) has resulted in increase in NCI by Rs. 1660.42
6	Borrowings	3013.59	1900.75	The decrease in Borrowings Rs. 1113.59 represents consolidation elimination entries error which is rectified under restatement of financial statement
7	Other current liabilities	266.40	198.90	The company has erroneously classified call money received Rs. 67.50 lakhs under 'Other Current liabilities' which is reclassified as part of 'Other equity' under restatement of financial Statement. However the same has been properly classified in the standalone financial statement of the company
8	Other Income	343.13	371.03	The company has erroneously eliminated the interest income receivable from M/s. Golden Arc LLP before the acquisition of its 'control' in LLP in consolidation of accounts, resulting in the increase in other equity by Rs. 27.28 Lakhs in the restated financial statement. Thus the current quarter ended 31.3.2025 represented in the financial result includes the financial impact of the 'other income' Rs. 27.28 lakhs forming part of quarter ended 30.06.2024

- 5 As the Group;'s business activity falls within a single the business segment viz. 'Development of Real Estate Property', unaudited Consolidated financial results are reflective of the information required by Ind AS 108 "Operating Segments".
- 6 The Company has received Rs. 67.5 lacs towards first and final call as per the notice dated October 22,2024 in respect of conversion of 9,00,000 partly paid-up equity shares having Face Value ₹10/- per share(Unpaid Call Money: ₹7.5/- per share.), hence the financial effect of these potential equity share being considered in diluted earnings per share for the quarter ended and year ended March 31, 2025.
- 7 The Peer review certificate of the statutory auditor was valid upto 30.04.2026. However, the Peer review process of the auditor have been completed on 28.04.2026 and the auditor is awaiting for the new peer review certificate which will be effective from 01.05.2026.

For and on behalf of the Board of  
TRESCON LIMITED



(Dinesh Ravilal Patel)  
Managing Director  
(DIN: 00462565)



(Sanjay Navin Mehta)  
Whole Time Director  
(DIN: 03591761)

PLACE : MUMBAI  
DATE : MAY 12,2026

**TRESCON LIMITED**  
(CIN : L70100MH1995PLC322341)  
**CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2026**

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, Plant and Equipment	877.68	855.89
(b) Goodwill	987.60	987.60
(c) Other Intangible Assets	10.00	14.98
(d) Financial Assets		
(i) Investments	2,956.76	962.82
(ii) Loans	1,185.22	
(e) Deferred Tax Assets (Net)	101.16	59.70
(f) Other Non-Current Assets	208.63	2,480.58
<b>Total Non-Current Assets</b>	<b>6,327.05</b>	<b>5,361.57</b>
<b>2 Current assets</b>		
(a) Inventories	11,255.01	8,063.38
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	27.28	271.68
(iii) Cash and Cash Equivalents	65.31	265.43
(iv) Bank balances other than Cash and Cash Equivalents	394.81	40.30
(v) Loans	580.27	2,114.56
(vi) Other financial asset	3,608.48	3,530.35
(c) Other Current Assets	1,945.56	1,273.58
(d) Current Tax Assets (Net)	0.00	5.95
<b>Total Current Assets</b>	<b>17,876.72</b>	<b>15,565.23</b>
<b>Total Assets (1+2)</b>	<b>24,203.76</b>	<b>20,926.79</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1 EQUITY</b>		
(a) Equity Share Capital	7,110.00	7,077.17
(b) Other Equity	6,358.42	6,385.23
(c) NCI	4,156.69	4,126.05
<b>Total Equity</b>	<b>17,625.11</b>	<b>17,588.45</b>
<b>LIABILITIES</b>		
<b>2 Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowing	1,939.00	
(ii) Lease liabilities	61.45	87.53
(b) Deferred tax liabilities (Net)	10.82	29.40
<b>Total Non-current liabilities</b>	<b>2,011.27</b>	<b>116.93</b>
<b>3 Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	2,700.02	1,900.75
(ia) Lease Liabilities	25.81	21.44
(ii) Trade Payables		
A. total outstanding dues other than micro enterprises and small enterprises	791.55	1,100.32
(b) Other Current liabilities	890.60	198.90
(c) Current Tax liabilities (Net)	159.41	0.00
<b>Total Current liabilities</b>	<b>4,567.39</b>	<b>3,221.41</b>
<b>Total Equity and Liabilities (1+2+3)</b>	<b>24,203.76</b>	<b>20,926.79</b>

For and on behalf of the Board of  
**TRESCON LIMITED**




PLACE : MUMBAI  
DATE : 12TH MAY 2026

(Dinesh Ravilal Patel)  
Managing Director  
(DIN: 00462565)

(Sanjay Navin Mehta)  
Whole Time Director  
(DIN: 03591761)

**TRESCON LIMITED**  
(CIN : L70100MH1995PLC322341)  
Consolidated Cash Flow Statement for the year ended March 31,2026

(Rs. In Lakhs)

PARTICULARS	For the period ended March 31, 2026	For the period ended March 31, 2025
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) Before Tax:	59.52	(288.56)
Adjustment for:-		
Net gain arising on financial assets designated as at FVTPL	(51.46)	(84.56)
Depreciation/amortisation	182.25	46.87
Interest Income	(238.42)	(85.00)
Finance Cost	125.31	19.01
Discount Received	-	-
Provision for doubtful debts	11.70	147.29
impairment of Property, plant and equipment	-	-
Sundry Balances Write Back	-	57.61
Sundry Balances Write off	(0.16)	(43.80)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>88.73</b>	<b>(231.15)</b>
<b>Adjustment for changes in Working capital:-</b>		
(Increase)/decrease Trade and other receivables	244.40	(108.43)
Increase/(decrease) Trade Payables	(308.77)	1,045.93
Increase/(decrease) Other Current Liabilities	691.70	133.44
(Increase)/decrease Other Assets	2,132.37	(2,071.29)
(Increase)/decrease Financial Assets	-	-
(Increase)/decrease Inventories	(3,191.63)	(7,464.97)
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(343.20)</b>	<b>(8,696.47)</b>
Income taxes refund/(paid)	(82.89)	(93.30)
<b>NET CASH FROM/(USED IN) OPERATING ACTIVITIES (A)</b>	<b>(426.09)</b>	<b>(8,789.77)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from disposal in mutual funds	529.23	584.12
(purchases) in mutual funds	-	(116.99)
Proceed from repayment of Loans	349.07	(711.92)
FD	(354.51)	(40.30)
Amount received/(invested) in LLP	(2,673.99)	5,635.29
(Purchase)/Dipsposal of Property, plant and equipment	(196.40)	(683.45)
	-	-
<b>NET CASH FROM/(USED IN) INVESTING ACTIVITIES (B)</b>	<b>(2,346.59)</b>	<b>4,666.74</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from call money of equity share capital(including securities premium)	-	67.50
Increase borrowing(Net of Repayment of borrowing)	2,749.29	4,342.77
Payments of Lease Liability	(33.64)	(17.77)
Interest Expense paid	(113.38)	(19.01)
<b>NET CASH FROM/(USED) IN FINANCING ACTIVITIES (C)</b>	<b>2,602.27</b>	<b>4,373.49</b>
<b>D NET INCREASE/(DECREASE) IN CASH OR CASH EQUIVALENTS (A+B+C)</b>	<b>(170.41)</b>	<b>250.45</b>
Add:- Cash & Cash Equivalents as at beginning	235.73	14.98
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	<b>65.31</b>	<b>265.43</b>

Note

1 The Closing Balance of cash and cash equivalents of Rs 65.31 for the 31st March 2026 is adjusted against book overdraft of Rs 69.31.

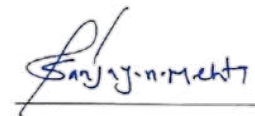
2 The Above Closing balance of cash and Cash equivalent for the year ended 31st march 2026 includes Balance of Rs 0.11 of Punjab National Bank being inoperative.

For and on behalf of the Board of  
TRESCON LIMITED

PLACE : MUMBAI  
DATE : 12TH MAY 2026



(Dinesh Patel)  
Managing Director  
(DIN: 00462565)



(Sanjay Navin Mehta)  
Whole Time Director  
(DIN: 03591761)



# NAMITA & CO.

Chartered Accountants

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

## INDEPENDENT AUDITOR'S REPORT

To  
The Board of Directors  
TRESCON LIMITED

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

#### Qualified Opinion

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

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

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

#### Basis for Opinion

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





# NAMITA & CO.

Chartered Accountants

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

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

## Emphasis of Matter

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

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

Our opinion is not modified on this matter.

## Management's responsibility for the Consolidated Financial Results

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

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

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





# NAMITA & CO.

Chartered Accountants

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

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

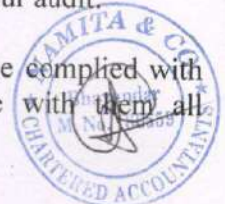
Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a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

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

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

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

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





# NAMITA & CO.

Chartered Accountants

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

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

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

## Other Matters

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

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

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

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





# NAMITA & CO.

Chartered Accountants

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

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

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

**For Namita & Co.**

**Chartered Accountants**

Firm Reg.No.151040W



**CA Namita Agrawal**

Proprietor

M.No.188559

Place : Mumbai

Date: 12.05.2026

UDIN: 26188559LMMEIJ4467