Date: 14th November, 2026

To,

Department of Corporate Services,
Bombay Stock Exchange,
Ground Floor, P.J. Towers,
Dalal Street Fort,
Mumbai-400001.

The Metropolitan Stock Exchange of India Ltd.
Vibgyor Towers, 4th floor, Plot No C 62,
G - Block, Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai -400098.

SECURITY CODE: 538607, SECURITY ID: TOYAMSL.

Subject: Outcome of the Board Meeting held on Saturday, 14th November, 2026.

Dear Sir(s),

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements), 2015, inform you that the meeting of the Board of Directors of **Toyam Sports Limited** held today i.e., **Saturday, 14th November, 2026** at the registered office of the Company situated at 503, Shri Krishna Complex, Opp. Laxmi Industrial Estate, New Link Road, Andheri West, Mumbai–400053, the board has transacted and approved the following matters:

1. The Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2026;

2. The Limited Review Report on the Unaudited Financial Results for the quarter and half year ended September 30, 2026;

3. Related Party Disclosure on Consolidated basis for the half year ended September 30, 2026;

The aforementioned meeting commenced at 5:30 P.M and Concluded at 10:30 P.M.

Please take this on your record and acknowledge the receipt of the same.

Thanking You

For Toyam Sports Limited

Nayan Sablok
Company Secretary

Toyam Sports Limited (Formerly known as Toyam Industries Limited)
Statement of Standalone Unadudited Financial Results for the Quarter and Half Year Ended 30th September, 2026

(Rs. in Lakhs)

Sr No	Particulars	Quarter Ended			Half Year ended		Year ended
		Quarter ended September 30,2026 (Unaudited)	Quarter ended June 30,2026 (Unaudited)	Quarter ended September 30,2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31,2026 (Audited)
1	**Income**						
	a) Revenue from operations	0.00	5.50	0.00	5.50	0.00	0.65
	b) Other Income	**0.00**	**0.00**	0.00	0.00	0.00	0.00
	Total Income	**0.00**	**5.50**	**0.00**	**5.50**		**0.65**
2	**Expenses**						
	a) Purchase of Stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	b) Changes in Inventory	0.00	0.00	0.00	0.00	0.00	0.00
	c) Operating Expeses	0.00	0.00	0.04	0.00	0.04	0.00
	d) Employee benefits expense	5.01	0.00	0.42	5.01	0.80	1.15
	e) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	f) Depreciation and amortisation expense	0.56	0.56	0.00	1.13	0.00	2.86
	g) Other expenses	9.62	31.76	8.35	41.38	23.56	26.90
	Total expenses	**15.19**	**32.32**	**8.81**	**47.52**	**24.40**	**30.91**
3	**Profit/ (Loss) from Operations before Exceptional Items (1-2)**	-15.19	-26.82	-8.81	-42.02	-24.40	-30.26
4	Exceptional Items	0.00	0.00	0.00			0.00
5	**Profit/ (Loss) from Ordinary activities Before Tax (3-4)**	**-15.19**	**-26.82**	**-8.81**	**-42.02**	**-24.40**	**-30.26**
	Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	Taxes of earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred tax	-0.09	-0.09	0.00	-0.18	0.00	-0.48
6	**Tax expense**	-0.09	-0.09	0.00	-0.18		-0.48
7	**Net Profit/(Loss) for the period (5-6)**	**-15.10**	**-26.73**	**-8.81**	**-41.84**	**-24.40**	**-29.78**
8	**Other Comprehensive Income (Net of tax)**	0.00	0.00				
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss						0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (Net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
9	**Total Comprehensive Income (7+8)**	**-15.10**	**-26.73**	**-8.81**	**-41.84**	**-24.40**	**-29.78**
10	**Paid-up equity share capital** (Face Value of Rs. 1 each)	5778.15	5778.15	5778.15	5778.15	5778.15	5778.15
11	**Other Equity**	-	-	-	-	-	-
12	**Basic and diluted Earnings per share**	(0.003)	(0.005)	(0.002)	(0.007)	(0.004)	(0.01)
	See accompanying notes to the financial results.						

1) The above standalone financial results for quarter ended September 30, 2026 ('the results') of Toyam Sports Limited (Formally known as Toyam Industries Limited) ('the Company') which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on September 18, 2026. The standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. The statutory Auditors have expressed a modified audit conclusion on the above results.

2) The Company is primarily engaged only in the business of Sports Promotion. There is no separate reportable segment as per Ind As 108 - Operating Segments.

3) The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures in respect of the full financial years and the published year to date unaudited figures for year ended March 31, 2026, being the dates of the end of the financial year which were subjected to limited review by the Auditors.

4) The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.

TOYAM SPORTS LIMITED MUMBAI

Date: 14th November, 2026
Place: Mumbai

Shahnavaz Sayed
Chief Financial Officer
DIN : 10524844

TOYAM SPORTS LIMITED (Formerly known as Toyam Industries Limited)

CIN:- L74110MH1985PLC285384

Statement of Assets and Liabilities as at 30th September, 2026

(Amount In Rs. lakhs)

Particulars	Note No.	As at Sep 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS			
(1) Non - Current Assets			
(a) Property, Plant and Equipment	2	15.74	16.87
(b) Financial assets			
(i) Investments	3	16377.58	16377.58
(ii) Other financial assets	4	6.85	6.85
(c) Deferred tax Asset	5	3.38	3.20
(d) Other Non-Current Assets	6	58.53	80.96
(e) Non-Current Tax Assets (Net)	7	58.30	58.19
Total Non - Current Assets (A)		**16520.38**	**16543.65**
(2) Current Assets			
(a) Inventories	8	2.19	2.19
(b) Financial assets			
(i) Trade receivables	9	44.20	44.20
(ii) Cash and cash equivalents	10	7.57	6.72
(iii) Bank balances other than (ii) above		0.00	0.00
(iv) Loans	11	7539.82	7559.82
(v) Other financial assets	12	506.61	505.61
(c) Other current assets	13	4893.00	4890.01
Total Current Assets (B)		12993.39	13008.54
TOTAL ASSETS (A+B)		**29513.77**	**29552.19**
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity share capital	14	5778.15	5778.15
(b) Other Equity	15	23020.09	23061.92
Total Equity (A)		28798.24	28840.07
LIABILITIES			
(1) Non Current Liabilities			
(a) Financial Liabilities			
(i) Other financial liabilities		0.00	0.00
(b) Provisions		0.00	0.00
Total Non Current Liabilities (B)		**0.00**	**0.00**
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	16	7.25	0.00
(ii) Trade payables			
Total outstanding dues to Micro enterprise and small enterprise		0.00	0.00
Total outstanding dues to creditors other than Micro enterprise and small enterprise	17	216.67	220.27
(iii) Other financial liabilities	18	0.00	0.00
(b) Other current liabilities	19	489.61	488.35
(c) Provisions	20	2.00	3.50
(d) Current tax liabilities (Net)		0.00	0.00
Total Current Liabilities (C)		715.53	712.12
TOTAL EQUITY AND LIABILITIES (A+B+C)		**29513.77**	**29552.19**

By **Order of the Board**
For **Toyam Industries Limited**

TOYAM SPORTS LIMITED MUMBAI

Shahnawaz Sayed
Chief Financial Officer
Place:- Mumbai
Dated:- 14th November, 2026

TOYAM SPORTS LIMITED (Formerly known as Toyam Industries Limited)

CIN:- L74110MH1985PLC285384

Statement Of Cash Flows For The Half Year Ended Sep 30, 2026

(Amount In Rs. lakhs)

	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax & Extraordinary Items	-42.02	-30.26
Adjustment for:		
Depreciation / Amortisation	1.13	2.86
Interest income on FDs & IT Refund	0.00	0.00
Interest income on loans & advances	0.00	0.00
Sundry balance written back	0.00	0.00
Employee Compensation Expense	0.00	0.00
Allowance for Bad Debts	0.00	0.00
OPERATING PROFIT BEFORE WORKING CAPITAL CHAN	**-40.89**	**-27.40**
ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
(Increase) / Decrease in Inventories	0.00	0.00
(Decrease)/ Increase in Trade payables, current liabilities, provisions and other financial liabilities	-3.84	2.15
(Increase) / Decrease in financail assets and other assets	38.33	13.68
(Increase) / Decrease in trade receivables & loans	0.00	0.00
	34.48	**15.82**
Cash Generated from Operations	**-6.41**	**-11.58**
Direct Taxes paid	0.00	0.00
NET CASH FROM OPERATING ACTIVITIES	**-6.41**	**-11.58**
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets including Capital Work in Progress	0.00	0.00
Interest Received	0.00	0.00
NET CASH USED IN INVESTING ACTIVITY	**0.00**	**0.00**
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of shares		0.00
Proceeds from Borrowings	7.25	
NET CASH USED IN FINANCING ACTIVITY	**7.25**	0.00
NET CHANGES IN CASH & CASH EQUIVALENTS(A+B+C)	**0.84**	**-11.58**
OPENING BALANCE OF CASH & CASH EQUIVALENTS	6.72	18.30
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	7.57	6.72
	0.84	**-11.58**
Notes		
Closing Balance of Cash & Cash Equivalents		
# Cash and Cash Equivalents Includes: (Refer Note No 10)	7.57	6.72
CASH IN HAND	0.04	0.04
BALANCE WITH SCHEDULED BANKS		
- In Current Account	7.52	6.68
	7.57	6.72

By Order of the Board
For Toyam Industries Limited

TOYAM SPORTS LIMITED MUMBAI

Shahnawaz Sayed
Chief Financial Officer
Place:- Mumbai
Dated:- 14th November, 2026

Toyam Sports Limited (Formerly known as Toyam Industries Limited)
Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2026

(Rs. in Lakhs)

Sr No	Particulars	Quarter Ended			Half Year ended		Year ended
		Quarter ended September 30,2026 (Unaudited)	Quarter ended June 30,2026 (Unaudited)	Quarter ended September 30,2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31,2026 (Audited)
1	**Income**						
	a) Revenue from operations	0.00	5.50	88.74	5.50	88.74	91.74
	b) Other Income	132.61	-	0.00	132.61	0.00	-
	Total Income	**132.61**	**5.50**	**88.74**	**138.11**	**88.74**	**91.74**
2	**Expenses**						
	a) Purchase of Stock in trade	0.00		0.00	0.00	0.00	
	b) Changes in Inventory	0.00		0.00	0.00	0.00	
	c) Operating Expeses	0.00	-	0.37	0.00	10.22	-
	d) Employee benefits expense	104.63	95.60	78.82	200.23	114.80	227.87
	e) Finance costs	0.00	-	0.00	0.00	0.00	-
	f) Depreciation and amortisation expense	0.56	0.56	0.00	1.13	0.00	2.86
	g) Other expenses	35.07	35.20	824.42	70.27	846.91	1727.92
	Total expenses	**140.27**	**131.37**	**903.61**	**271.63**	**971.93**	**1958.64**
3	**Profit/ (Loss) from Operations before Exceptional Items (1-2)**	-7.66	-125.87	-814.87	-133.53	-883.19	-1866.90
4	Exceptional Items	0.00	0.00	0.00			0.00
5	**Profit/ (Loss) from Ordinary activities Before Tax (3-4)**	**-7.66**	**-125.87**	**-814.87**	**-133.53**	**-883.19**	**-1866.90**
	Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	Taxes of earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred tax	-0.09	-0.09	0.00	-0.18	0.00	-0.48
6	**Tax expense**	-0.09	-0.09	0.00	-0.18		-0.48
7	**Net Profit/(Loss) for the period (5-6)**	**-7.57**	**-125.78**	**-814.87**	**-133.34**	**-883.19**	**-1866.42**
8	**Other Comprehensive Income (Net of tax)**	0.00	0.00				
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss						0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (Net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
9	**Total Comprehensive Income (7+8)**	**-7.57**	**-125.78**	**-814.87**	**-133.34**	**-883.19**	**-1866.42**
10	**Total Comprhensive Income for the year**						
	Attributable to Holding	**-12.28**	**-77.24**	**-422.64**	**-88.50**	**-462.38**	**-966.50**
	Attributable to NCI	**4.71**	**-48.53**	**-392.23**	**-44.84**	**-420.81**	**-899.92**
11	**Paid-up equity share capital** (Face Value of Rs. 1 each)	5778.15	5778.15	5778.15	5778.15	5778.15	5778.15
11	**Other Equity**	-	-	-	-	-	-
12	**Basic and diluted Earnings per share**	0.00	-0.02	-0.14	-0.02	-0.15	-0.32
	See accompanying notes to the financial results.						

1) The above consolidated financial results for quarter ended June 30, 2026 ('the results') of Toyam Sports Limited (Formaly known as Toyam Industries Limited) ('the Company') which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on September 18, 2026. The consolidated financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.The statutory Auditors have expressed a modified audit conclusion on the above results.

2) The Company is primarily engaged only in the business of Sports Promotion. There is no separate reportable segment as per Ind As 108 - Operating Segments.

3) The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures in respect of the full financial years and the published year to date unaudited figures for year ended March 31, 2026, being the dates of the end of the financial year which were subjected to limited review by the Auditors.

4) The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.

TOYAM SPORTS LIMITED MUMBAI

Shahnawaz Sayed
Chief Financial Officer
DIN : 10524644

Date: 14th November, 2026
Place: Mumbai

TOYAM SPORTS LIMITED (Formerly known as Toyam Industries Limited)
CIN:- L74110MH1985PLC285384
Statement of Cash Flows For The Half Year Ended Sep 30, 2026

	Sep-26	2025-26
	Amt in Rs. lakhs	Amt in Rs. lakhs
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax & Extraordinary Items	-133.53	-1866.90
Adjustment for:		
Depreciation / Amortisation	1.13	2.86
Interest income on FDs & IT Refund	0.00	0.00
Interest income on loans & advances		0.00
Sundry balance written back		0.00
Employee Compensation Expense	0.00	0.00
Allowance for Bad Debts	0.00	0.00
		0.00
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	-132.40	-1864.04
ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
(Increase) / Decrease in Inventories		
(Decrease)/ Increase in Trade payables, current liabilities, provisions and other financial liabilities	1035.98	630.14
(Increase) / Decrease in financail assets and other assets	-920.50	30.53
(Increase) / Decrease in trade receivables & loans	17.98	1288.74
	133.46	**1949.41**
Cash Generated from Operations	1.06	85.37
Direct Taxes paid	0.00	0.00
NET CASH FROM OPERATING ACTIVITIES	1.06	85.37
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets including Capital Work in Progress	0.00	0.00
Interest Received	0.00	0.00
NET CASH USED IN INVESTING ACTIVITY	**0.00**	**0.00**
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	0.00	0.00
Proceeds from Borrowings	0.00	0.00
NET CASH USED IN FINANCING ACTIVITY	0.00	0.00
NET CHANGES IN CASH & CASH EQUIVALENTS(A+B+C)	**1.06**	**85.37**
Effect of Exchange Rate Changes on Cash & Cash Equivalents		-99.55
Net Increase in Cash including Exchange Difference	**1.06**	**-14.18**
OPENING BALANCE OF CASH & CASH EQUIVALENTS	9.20	23.38
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	10.26	9.20
	1.06	**-14.18**
Notes		
Closing Balance of Cash & Cash Equivalents		
## Cash and Cash Equivalents Includes: (Refer Note No 10)		
CASH IN HAND	2.33	2.33
BALANCE WITH SCHEDULED BANKS		
- In Current Account	7.94	6.87
	10.26	**9.20**

By Order of the Board
For Toyam Industries Limited

TOYAM SPORTS LIMITED MUMBAI

Shahnawaz Sayed
Chief Financial Officer
Place:- Mumbai
Dated:- 14th November, 2026

TOYAM SPORTS LIMITED (Formerly known as Toyam Industries Limited)

CIN:- L74110MH1985PLC285384

Consolidated Statement of Assets and Liabilities as at 30th September, 2026

(Amount In Rs. lakhs)

Particulars	Note No.	As at Sep 30, 2026	As at March 31, 2026
ASSETS			
(1) Non - Current Assets			
(a) Property, Plant and Equipment	2	15.74	16.87
(b) Goodwill on Consolidation		16364.87	16364.87
(c) Financial assets			
(i) Investments	3	7.71	7.71
(ii) Other financial assets	4	6.85	6.85
(d) Deferred tax Asset	5	3.38	3.20
(e) Other Non-Current Assets	6	58.53	80.96
(f) Non-Current Tax Assets (Net)	7	58.30	58.19
Total Non - Current Assets (A)		**16515.38**	**16538.65**
(2) Current Assets			
(a) Inventories	8	2.19	2.19
(b) Financial assets			
(i) Trade receivables	9	120.14	118.18
(ii) Cash and cash equivalents	10	10.26	9.20
(iii) Bank balances other than (ii) above		0.00	0.00
(iv) Loans	11	7539.82	7559.82
(v) Other financial assets	12	532.74	769.91
(c) Other current assets	13	6070.01	4890.01
Total Current Assets (B)		**14275.16**	**13349.31**
TOTAL ASSETS (A+B)		30790.54	**29887.96**
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity share capital	14	5778.15	5778.15
(b) Other Equity	15	22028.42	22431.98
(c) Non-Controlling Interest		-555.65	-510.81
Total Equity (A)		**27250.92**	**27699.32**
LIABILITIES			
(1) Non Current Liabilities			
(a) Financial Liabilities			
(i) Other financial liabilities		0.00	0.00
(b) Provisions		0.00	0.00
Total Non Current Liabilities (B)		0.00	**0.00**
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	16	595.54	0.00
(ii) Trade payables			
Total outstanding dues to Micro enterprise and small enterprise		0.00	0.00
Total outstanding dues to creditors other than Micro enterprise and small enterprise	17	625.76	233.77
(iii) Other financial liabilities	18	958.26	1038.25
(b) Other current liabilities	19	1358.06	912.94
(c) Provisions	20	2.00	3.68
(d) Current tax liabilities (Net)		0.00	0.00
Total Current Liabilities (C)		**3539.62**	**2188.64**
TOTAL EQUITY AND LIABILITIES (A+B+C)		30790.54	**29887.96**

By **Order of the Board**
For **Toyam Industries Limited**

TOYAM SPORTS LIMITED MUMBAI

Shahnawaz Sayed
Chief Financial Officer
Place:- Mumbai
Dated:- 14th November, 2026

ASGR AND CO.
CHARTERED ACCOUNTANT

Mob: +91 9594295339
Email: caghanshyamsharma@outlook.com

Limited Review Report on the Quarterly and Half year ended Un-Audited Standalone Financial Results of Toyam Sports Limited (Formaly known as Toyam Industries Limited) pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Toyam Sports Limited (Formaly known as Toyam Industries Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Toyam Sports Limited (Formaly known as Toyam Industries Limited)** ("the Company") for the quarter ended and half year ended September 30, 2026 ("the Statement"), being submitted by the company pursuant to the requirement of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rues issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Basis for Qualified Conclusion -

a) In accordance with the requirements of Indian Accounting Standard (Ind AS 109) 'Financial Instruments', the Company has not provided for impairment of its financial assets using the expected credit loss ('ECL') approach which involves an estimation of the probability of loss on the financial assets over their life, considering reasonable and supportable information about past events, current conditions and forecasts of future economic conditions which could impact the credit quality of the Company's loans and advances. Since the activities of the Company under finance have been considerable (over 50% of the funds) and the management has not provided nor assessed the Financial Assets, we cannot give our opinion on the potential future impact, due to unrecognized impairment and quantification. Hence, we are unable to assess and quantify effect of aforesaid transactions on financial results.

b) The Company has not carried out impairment analysis of loans and advances given to various Companies (except for the loans for which provision has already been made) as required by Indian Accounting Standard (Ind AS 36) 'Impairment of Assets' though there is an indication of impairment. We are unable to express our opinion on the materiality of the impairment, recoverability of amount and its impact on financial statements.

c) According to the information and explanations provided to us, the Company has substantial investments and loans and advances outstanding as at the balance sheet date. However, management has not provided us with a detailed assessment regarding applicability of Section 45-IA of the Reserve Bank of India Act, 1934,

ASGR AND CO.
CHARTERED ACCOUNTANT

Mob: +91 9594295339
Email: caghanshyamsharma@outlook.com

including evaluation of the Principal Business Criteria
prescribed by the Reserve Bank of India. Consequently, we are unable to determine whether the Company is required to obtain registration under Section 45-IA of the RBI Act and the consequential impact, if any, on the accompanying financial statements.

d) During the quarter the Company has received notices from Securities Exchange Board of India (SEBI). Pending completion of investigation by SEBI, the consequent impact on the financial results for the quarter and year ended March 31, 2026, if any is currently not ascertainable and the impact SEBI disclosure of shareholding, where ED now has also frozen some Shares. The management has not shared any information whether any there any other ongoing proceedings other than SEBI proceedings in view of the freezing of Shares and, we are unable to express our opinion on the potential impact of these on the Company.

e) The Company has not deliberated on the economic benefits that are realizable in the Merchandizing Agreements entered by the Company. In case the Company may not realize the economic benefits it had contracted for over the next 12 months and we are unable to express any opinion.

f) Company has not complied with the statutory liabilities such as Professional tax and TDS. However, information with respect to aforesaid compliances has not provided to us and hence we are unable to comment upon financial and legal implication thereof, which would be deemed applicable.

5. Qualified Conclusion -

Based on our review conducted and procedures performed as stated above, except for the matters mentioned in basis of qualified conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement, unless there are any underlying events to the contrary

For A S G R & CO
Chartered Accountants
FRN: 148769W

ASGR AND CO ★ FIRM REG. NO 148769W CHARTERED ACCOUNTANTS

Ghanshyam Sharma
Partner
Membership No. 621739
Place: Mumbai
Date: 14th November, 2026
UDIN: 26621739WBDIBW4345

ANNEXURE IA

Statement on Impact of Audit Qualifications (for limited review report with modified opinion) submitted along-with Un-Audited Financial Results (Standalone)

Statement on Impact of Audit Qualifications(for limited review report w"ah modified opinion) for the quarter ended and half year September 30, 2026

(See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016)

I.	Sr No.	Particulars	(In Lakh) Audit Figures(as reported before adjusting for qualifications)	(In Lakh) Adjusted figures (audited figures after adjusting for qualifications)
	1.	Turnover/Total income	5.50	5.50
	2.	Total Expenditure	47.52	47.52
	3.	Net Profit/(Loss)	-42.02	-42.02
	4.	Earnings Per Share	0	0
	5.	Total Assets	29513.77	29513.77
	6.	Total Liabilities	715.53	715.53
	7.	Net Worth	28798.24	28798.24
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Audit Qualification:

Sr No	Particular	Remarks
1.	Details of audit Qualification:	a) In accordance with the requirements of Indian Accounting Standard (Ind AS 109) 'Financial Instruments', the Company has not provided for impairment of its financial assets using the expected credit loss ('ECL') approach which involves an estimation of the probability of loss on the financial assets over their life, considering reasonable and supportable information about past events, current conditions and forecasts of future economic conditions which could impact the credit quality of the Company's loans and advances. Since the activities of the Company under finance have been considerable (over 50% of the funds) and the management has not provided nor assessed the Financial Assets, we cannot give our opinion on the potential

		future impact, due to unrecognized impairment and quantification. Hence, we are unable to assess and quantify effect of aforesaid transactions on financial results. **b) The Company has not carried out impairment analysis of loans and advances given to various Companies (except for the loans for which provision has already been made) as required by Indian Accounting Standard (Ind AS 36) 'Impairment of Assets' though there is an indication of impairment. We are unable to express our opinion on the materiality of the impairment, recoverability of amount and its impact on financial statements.** **c) According to he information and explanations provided to us, the Company has substantial investments and loans and advances outstanding as at the balance sheet date. However, management has not provided us with a detailed assessment regarding applicability of Section 45-IA of the Reserve Bank of India Act, 1934, including evaluation of the Principal Business Criteria prescribed by the Reserve Bank of India. Consequently, we are unable to determine whether the Company is required to obtain registration under Section 45-IA of the RBI Act and the consequential impact, if any, on the accompanying financial statements.** **d) During the quarter the Company has received notices from Securities Exchange Board of India (SEBI). Pending completion of investigation by SEBI, the consequent impact on the financial results for the quarter and year ended March 31, 2026, if any is currently not ascertainable and the impact SEBI disclosure of shareholding, where ED now has also frozen some Shares. The management has not shared any information whether any**

		there any other ongoing proceedings othe than SEBI proceedings in view of the freezing of Shares and, we are unable to express our opinion on the potential impact of these on the Company. **e) The Company has not deliberated on the economic benefits that are realizable in the Merchandizing Agreements entered by the Company. In case the Company may not realize the economic benefits it had contracted for over the next 12 months and we are unable to express any opinion.**
		f) Company has not complied with the statutory liabilities such as Professional tax and TDS. However, information with respect to aforesaid compliances has not provided to us and hence we are unable to comment upon financial and legal implication thereof, which would be deemed applicable.
2.	Type of audit Qualification:	**Qualified opinion**
3.	Frequency of qualification:	**Repetitive**
4.	For audit qualification(s) where the impact is quantified by the auditor, Management*s Views:	**Not applicable**
5.	For audit qualification(s) where the impact is not quantified by the auditor: i) Managements estimation on the impact of audit qualification:	**The management has not considered it necessary to provide for impairment or apply the Expected Credit Loss (ECL) approach on these financial instruments, as they do not foresee any potential credit loss arising from them. Based on an internal assessment of the credit risk and recoverability of these assets, management is of the view that the financial instruments are secure and the parties involved are creditworthy. As a result, no provision has been made, since there is no reasonable indication of any loss expected at this stage.** **The management has not carried out an impairment analysis on the loans and advances extended to various parties, as**

		no impairment loss is currently anticipated. Loans and advances identified as non-recoverable in the past have already been written off from the books. **The Company is fully cooperating with SEBI in relation to the ongoing proceedings and has responded to the notices received. As the investigation is still underway, the financial impact, if any, cannot be determined at this stage.** **The management confirms that, apart from the SEBI matter, there are no other ongoing proceedings related to the freezing of shares to the best of its knowledge.** **In accordance with the merchandise agreement, the party has agreed to pay interest, which constitutes the economic benefit derived from the advances provided for the merchandise.** **Owing to a shortage of funds caused by the losses suffered in the LLC T20 Cricket League, we are presently unable to meet our obligations related to TDS, professional tax, and other statutory liabilities**
	ii.) If managements unable to estimate the impact, reasons for the same:	**Not applicable**
	iii.)Auditors' Comments on (i) or (ii) above	**No further comments**
	III. Signatories TOYAM SPORTS LIMITED MUMBAI Shahnawaz Sayed Chief Financial Officer	**For A S G R & Co.** **Chartered Accountants** **ICAI Firm Reg. No. 148769W** A S G R AND CO. FIRM REG. NO. 148769W CHARTERED ACCOUNTANTS **Ghanshyam Sharma** **Membership No.621739** **Engagement Partner**

ASGR AND CO.
CHARTERED ACCOUNTANT

Mob: +91 9594295339
Email: caghanshyamsharma@outlook.com

Limited Review Report on the Quarterly and Half year ended Un-Audited Consolidated Financial Results of Toyam Sports Limited (Formaly known as Toyam Industries Limited) pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Toyam Sports Limited (Formaly known as Toyam Industries Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Toyam Sports Limited (Formaly known as Toyam Industries Limited)** (hereinafter referred to as the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended and half year ended September 30, 2026 ("Consolidated Statement"), being submitted by the Holding Company pursuant to the requirements of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. This Consolidated Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Consolidated Statement based on our review.

3. We conducted our review of the Consolidated Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations to the extent applicable.

4. This Consolidated Statement includes the results of Holding Company and its Subsidiaries **Kumite 1 League Private Limited and Pacific Star Sports Services L.L.C.**

5. Basis for Qualified Conclusion -

a) In accordance with the requirements of Indian Accounting Standard (Ind AS 109) 'Financial Instruments', the Company has not provided for impairment of its financial assets using the expected credit loss ('ECL') approach which involves an estimation of the probability of loss on the financial assets over
their life, considering reasonable and supportable information about past events, current conditions and forecasts of future economic conditions which could impact the credit quality of the Company's loans and advances. Since the activities of the Company under finance have been considerable (over 50% of the funds) and the management has not provided nor assessed the Financial Assets, we cannot give our opinion on the potential future impact, due to unrecognized impairment and quantification. Hence, we are unable to assess and quantify effect of aforesaid transactions on financial results.

b) The Company has not carried out impairment analysis of loans and advances given to various Companies (except for the loans for which provision has already been made) as required by Indian Accounting Standard (Ind AS 36) 'Impairment of Assets' though there is an indication of impairment.

ASGR AND CO.
CHARTERED ACCOUNTANT

Mob: +91 9594295339
Email: caghanshyamsharma@outlook.com

We are unable to express our opinion on the materiality of the impairment, recoverability of amount and its impact on financial statements.

c) According to the information and explanation given to us, the Company has substantial investments and loans and advances outstanding as at the balance sheet date. However, management has not provided us with a detailed assessment regarding applicability of Section 45-IA of the Reserve Bank of India Act, 1934, including evaluation of the Principal Business Criteria prescribed by the Reserve Bank of India. Consequently, we are unable to determine whether the Company is required to obtain registration under Section 45-IA of the RBI Act and the consequential impact, if any, on the accompanying financial statements.

d) During the quarter the Company has received notices from Securities Exchange Board of India (SEBI). Pending completion of investigation by SEBI, the consequent impact on the financials results for the quarter and year ended March 31, 2026, if any is currently not ascertainable and the impact SEBI disclosure of shareholding, where ED now has also frozen some Shares. The management has not shared any information whether any there any other ongoing proceedings other than SEBI proceedings in view of the freezing of Shares and, we are unable to express our opinion on the potential impact of these on the Company.

e) The Company has not deliberated on the economic benefits that are realizable in the Merchandizing Agreements entered by the Company. In case the Company may not realize the economic befits it had contracted for over the next 12 months and we are unable to express any opinion.

f) Company has not complied with the statutory liabilities such as Professional tax and TDS. However, information with respect to aforesaid compliances has not provided to us and hence we are unable to comment upon financial and legal implication thereof, which would be deemed applicable.

6. Qualified Conclusion:

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditors referred to in paragraph 7 below, except for the possible effects of the matters described in paragraph 5 above (Qualified Conclusion), nothing has come to our attention that causes us to believe that the accompanying Consolidated Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We did not review the interim financial statements/ information of 2 subsidiaries included in the consolidated whose Ind AS financial statements include total loss of Rs. 99.04 lakhs including other comprehensive income for the quarter ended September 30, 2026 as considered in the consolidated financial results. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management, and our conclusion on the Consolidated statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedure performed by us as stated above. Our conclusion is not modified in respect of the above matter

For A S G R & CO
Chartered Accountants
FRN: 148769W
Ghanshyam
Ghanshyam Sharma
Partner
Membership No. 621739
Place: Mumbai
Date: 14th November, 2026
UDIN: 26621739MHKLMJ5400



ANNEXURE IA

Statement on Impact of Audit Qualifications (for limited review report wlth modified opinion) submitted along-with Un-Audited Financial Results (Consolidated)

Statement on Impact of Audit Qualifications(for limited review report w"ah modified opinion) for the quarter ended and half year September 30, 2026

(See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016)

I.	Sr No.	Particulars	(In Lakh) Audit Figures(as reported before adjusting for qualifications)	(In Lakh) Adjusted figures (audited figures after adjusting for qualifications)
	1.	Turnover/Total income	138.11	138.11
	2.	Total Expenditure	271.63	271.63
	3.	Net Profit/(Loss)	-133.53	-133.53
	4.	Earnings Per Share	0	0
	5.	Total Assets	30790.54	30790.54
	6.	Total Liabilities	3539.62	3539.62
	7.	Net Worth	27250.92	27250.92
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Audit Qualification:

Sr No	Particular	Remarks
1.	Details of audit Qualification:	a) In accordance with the requirements of Indian Accounting Standard (Ind AS 109) 'Financial Instruments', the Company has not provided for impairment of its financial assets using the expected credit loss ('ECL') approach which involves an estimation of the probability of loss on the financial assets over their life, considering reasonable and supportable information about past events, current conditions and forecasts of future economic conditions which could impact the credit quality of the Company's loans and advances. Since the activities of the Company under finance have been considerable (over 50% of the funds) and the management has not provided nor assessed the Financial Assets, we cannot give our opinion on the potential

		future impact, due to unrecognized impairment and quantification. Hence, we are unable to assess and quantify effect of aforesaid transactions on financial results. **b) The Company has not carried out impairment analysis of loans and advances given to various Companies (except for the loans for which provision has already been made) as required by Indian Accounting Standard (Ind AS 36) 'Impairment of Assets' though there is an indication of impairment. We are unable to express our opinion on the materiality of the impairment, recoverability of amount and its impact on financial statements.** **c) According the information and explanation given to us, the Company has substantial investments and loans and advances outstanding as at the balance sheet date. However, management has not provided us with a detailed assessment regarding applicability of Section 45-IA of the Reserve Bank of India Act, 1934, including evaluation of the Principal Business Criteria prescribed by the Reserve Bank of India. Consequently, we are unable to determine whether the Company is required to obtain registration under Section 45-IA of the RBI Act and the consequential impact, if any, on the accompanying financial statements.** **d) During the quarter the Company has received notices from Securities Exchange Board of India (SEBI). Pending completion of investigation by SEBI, the consequent impact on the financials results for the quarter and year ended March 31, 2026, if any is currently not ascertainable and the impact SEBI disclosure of shareholding, where ED now has also frozen some Shares. The management has not shared any**

		information whether any there any other ongoing proceedings other than SEBI proceedings in view of the freezing of Shares and, we are unable to express our opinion on the potential impact of these on the Company. **e) The Company has not deliberated on the economic benefits that are realizable in the Merchandizing Agreements entered by the Company. In case the Company may not realize the economic befits it had contracted for over the next 12 months and we are unable to express any opinion.**
		f) Company has not complied with the statutory liabilities such as Professional tax and TDS. However, information with respect to aforesaid compliances has not provided to us and hence we are unable to comment upon financial and legal implication thereof, which would be deemed applicable.
2.	Type of audit Qualification:	**Qualified opinion**
3.	Frequency of qualification:	**Repetitive**
4.	For audit qualification(s) where the impact is quantified by the auditor, Management*s Views:	**Not applicable**
5.	For audit qualification(s) where the impact is not quantified by the auditor: i) Managements estimation on the impact of audit qualification:	**The management has not considered it necessary to provide for impairment or apply the Expected Credit Loss (ECL) approach on these financial instruments, as they do not foresee any potential credit loss arising from them. Based on an internal assessment of the credit risk and recoverability of these assets, management is of the view that the financial instruments are secure and the parties involved are creditworthy. As a result, no provision has been made, since there is no reasonable indication of any loss expected at this stage.** **The management has not carried out an impairment analysis on the loans and**

		advances extended to various parties, as no impairment loss is currently anticipated. Loans and advances identified as non-recoverable in the past have already been written off from the books. **The Company is fully cooperating with SEBI in relation to the ongoing proceedings and has responded to the notices received. As the investigation is still underway, the financial impact, if any, cannot be determined at this stage.** **The management confirms that, apart from the SEBI matter, there are no other ongoing proceedings related to the freezing of shares to the best of its knowledge.** **In accordance with the merchandise agreement, the party has agreed to pay interest, which constitutes the economic benefit derived from the advances provided for the merchandise.** **Owing to a shortage of funds caused by the losses suffered in the LLC T20 Cricket League, we are presently unable to meet our obligations related to TDS, professional tax, and other statutory liabilities.**
	ii.) If managements unable to estimate the impact, reasons for the same:	**Not applicable**
	iii.)Auditors' Comments on (i) or (ii) above	**No further comments**
	III. Signatories TOAM SPORTS LIMITED MUMBAI Shahnawaz Sayed Chief Financial Officer	**For A S G R & Co.** **Chartered Accountants** **ICAI Firm Reg. No. 148769W** ASGR AND CO. FIRM REG. NO. 148769W CHARTERED ACCOUNTANTS **Ghanshyam Sharma** **Membership No.621739** **Engagement Partner**

TOYAM SPORTS LIMITED

Date: 14th November, 2026

To,
Department of Corporate Services,
Bombay Stock Exchange,
Ground Floor, P.J. Towers,
Dalal Street Fort,
Mumbai-400001 .

The Metropolitan Stock Exchange of India Ltd.
Vibgyor Towers, 4th floor, Plot No C 62,
G - Block, Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai -400098.

SECURITY CODE: 538607, SECURITY ID: TOYAMSL.

Subject: Related Party Disclosures on Consolidated Basis for the year ended March 31, 2026.

a) Related parties with whom Company had transactions during the year ended March 31, 2026 and their relationship:

Sr. No.	Nature of Relationship	Name of the Relationship
1.	Key Managerial personnel	Mr. Mohamed Ali Budhwani, Managing Director Mr. Shahnawaz Sayed, Executive Director Mr. Rohit Purohit, Independent Director Mrs. Cathrine Fernandez, Independent Director Mr. Shikhar Kandelwal, Independent Director Mr. Shahnawaz Sayed, Chief Financial Officer Mr. Nayan Sablok, Company Secretary
2.	Wholly owned Subsidiary	Kumite 1 League Private Limited
3.	Foreign Subsidiary	Pacific Star Sports

b) Details of Related party transaction during the year ended March 31, 2026

Sr. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty	Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	Pan	Relationship of the counterparty with the listed entity or its subsidiary				Opening Balance	Closing Balance
1	Mohamed Ali Rajabali Budhwani	AGPPB6744D	Key Managerial personnel (Managing Director)	Rent Paid	-	-	-	-
2	Mohamed Ali Rajabali Budhwani	AGPPB6744D	Key Managerial personnel (Managing Director)	Advances Return	-	1,00,000	1,26,42,500	1,27,42,500
3	Shahnawaz Sayed	CQTPS1883A	Key Managerial personnel (CFO)	Remuneration	-	110000	-	-

4	Shikhar Khandelwal	JOIPK7497N	Key Managerial personnel (Sitting Fees)	Sitting fees	-	30000	63000	90000
5	Shekhar Mennon	ACJPM4151D	Key Managerial personnel (Sitting Fees)	Sitting fees	-	-	1,71,000	1,71,000
6	Cathrine Fernandez	ACCPF0401G	Key Managerial personnel (Sitting Fees)	Sitting fees	-	30000	63000	90000
7	Cathrine Fernandez	ACCPF0401G	Key Managerial personnel	Professional Fees	-	-	-	-
8	Rohit Purohit	CTLPP7312Q	Key Managerial personnel (Sitting Fees)	Sitting fees	-	30000	81000	108000
9	Nayan Sablok	GXBPS6213M	Key Managerial personnel	Company Secretary	-	-	-	-
10	Chirag Jain	ANJPJ1305P	Key Managerial personnel (Sitting Fees)	Sitting fees	-	30000	81000	108000

For Toyam Sports Limited

TOYAM SPORTS LIMITED MUMBAI

Shanawaz Sayed
Chief Financial Officer
DIN : 10524644

TOYAM SPORTS LIMITED

Date: November 14, 2026

To,

Department of Corporate Services,
Bombay Stock Exchange,
Ground Floor, P.J. Towers,
Dalal Street Fort,
Mumbai-400001 .

The Metropolitan Stock Exchange of India Ltd.
Vibgyor Towers, 4th floor, Plot No C 62,
G - Block, Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai -400098**.**

SECURITY CODE: 538607, SECURITY ID: TOYAMSL.

Subject: Disclosure of the impact of audit qualifications

Dear Sir(s),

Pursuant to the SEBI Notification No SEBI/ LAD-NRO/GN2016-17/001 Dated May 26th, 2016 and Circular No CIR/CFD/CMD/56/2016 Dated May 27, 2016 issued by the Securities& Exchange Board of India (SEBI) on Disclosure of the Impact of Audit qualifications by the Listed Entities prescribed in Schedule VII read with Regulation 33 and Regulation 52 of SEBI (LODR), (Amendment), Regulations, 2016. We submit here with enclosed statement on impact of Audit Qualifications for the Standalone and Consolidated financial result of the company for the quarter and half year ended September 30, 2026.

Please take this on your record and acknowledge the receipt of the same.

Thanking You

For Toyam Sports Limited

Nayan Sablok
Company Secretary