

SAI SILKS (KALAMANDIR) LIMITED

CIN: U52190TG2008PLC059968

Registered Office: # 6-3-790/8, Flat No.1, Bathina Apartments, Ameerpet, Hyderabad - 500016
Telangana, India. 040-66566555. Email: secretarial@sskl.co.in



www.sskl.co.in

Date: 12.05.2026

To Corporate Relations Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001, India Scrip Code: 543989	To Listing Department, National Stock Exchange of India Limited Exchange Plaza, C-1 Block G Bandra Kurla Complex, Bandra (E) Mumbai – 400 051, India Symbol: KALAMANDIR
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Dear Sir / Madam

Sub: Outcome of the Board meeting - Reg.

We wish to inform you that the Board of Directors of the Company, at their just concluded meeting have transacted the following items of business:

1. Approved the financial results for the fourth quarter and financial year ended 31st March, 2026
2. Approved the financial statements for the financial year 2025-26.
3. Recommended a final dividend of Rs. 1.50 /- (75% of face value) per equity share of nominal value of Rs.2.00 each for the FY 2025-26 subject to the approval of the shareholders at the Annual General Meeting of the Company.
4. Appointment of Mr. Bharadwaj Rachamadugu to the office of Chief Executive Officer (CEO), a Key Managerial Personnel of the Company, with effect from May 12, 2026, based on the recommendation of the Nomination and Remuneration Committee of the Company.
5. Noted the resignation of Ms. Sirisha Chintapalli (DIN 08407008) from the office of Independent Director of the Company effective 06th May, 2026. Consequently, she also ceased to be Member of the Audit Committee and Nomination & Remuneration Committee and Chairperson of the Stakeholders Relationship Committee of the Company with effect from the said date
6. Appointment of Ms. Sridevi Dasari (DIN: 07512095) to the office of Additional Director (AD) of the Company, under the category “Non-Executive Independent Woman Director”, based on the recommendation of the Nomination and Remuneration Committee and subject to approval of the shareholders of the Company. If approved by the members in their general meeting she holds office of independent director for a period of 5 consecutive years.
7. Approved the reconstitution of various Committees of the Board with effect from May 12, 2026, as under:



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Audit Committee

Name	Category	Designation
Mr. M.R.Vikram	Independent Director	Chairman
Mr. Pramod Kasat	Independent Director	Member
Mr. K.V. Ramakrishna	Independent Director	Member
Ms. Sridevi Dasari	Independent Director -AD	Member

Nomination and Remuneration Committee

Name	Category	Designation
Mr. K.V. Ramakrishna	Independent Director	Chairman
Mr. Pramod Kasat	Independent Director	Member
Mr. M.R.Vikram	Independent Director	Member
Ms. Sridevi Dasari	Independent Director -AD	Member

Stakeholder Relationship Committee

Name	Category	Designation
Ms. Sridevi Dasari	Independent Director -AD	Chairman
Mr. CH.N.K.D Prasad	Managing Director	Member
Mr. Kalyan Srinivas A	Whole Time Director	Member

The details required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed herewith as **Annexure – A & B**.

Further, pursuant to NSE Circular No. NSE/CML/2018/24 dated June 20, 2018 and BSE Circular No. LIST/COMP/14/2018-19, dated June 20, 2018, we hereby confirm that Mr. Bharadwaj Rachamadugu and Ms. Sridevi Dasari are not debarred from holding the office of Director and CEO, a KMP, respectively, by virtue of any order passed by SEBI or any other such authority.

Accordingly, please find enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015:

1. Audited Standalone Financial Results of the Company for the financial year ended 31st March, 2026.
2. Standalone Statement of Assets and Liabilities as at 31st March, 2026.
3. Standalone Cash Flow Statement for the financial year ended 31st March, 2026.



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4. Auditor's Report on Quarterly Financial Results and on Year-to-Date Standalone Financials of the Company pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
5. Declaration pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

The meeting commenced at 03.00 P.M and concluded at 6.10 P.M.

This is for your information and records.

For Sai Silks (Kalamandir) Limited

M.K.Bhaskara Teja
Company Secretary & Compliance officer
M.No A39542



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Annexure – A

Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular dated July 13, 2023

Particulars	Details
Name	Mr. Bharadwaj Rachamadugu
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Bharadwaj Rachamadugu as Chief Executive Officer (CEO), a Key Managerial Personnel of the Company
Date of appointment & term of appointment	Appointed with effect from May 12, 2026 at a monthly remuneration of Rs. 5,00,000. Terms and conditions of appointment as approved by the Board of Directors
Brief profile	Mr. Bharadwaj Rachamadugu is a seasoned professional having over 11 years of experience across retail, finance, and textile sectors. He possesses strong expertise in business operations, strategic planning, merchandising, supply chain management, sales growth, and organizational leadership. Prior to his appointment as Chief Executive Officer (CEO), he was serving as Senior Vice President of the Company and has played a significant role in driving operational efficiencies and business growth initiatives.
Disclosure of relationships between directors	Mr. Bharadwaj Rachamadugu is related to Mr. Mr. Nagakanaka Durga Prasad Chalavadi, Managing Director and Promoter of the Company, being his son-in-law
BSE Circular with ref. no. LIST/COMP/14/2018-19 and NSE Circular with ref. no. NSE/CML/2018/24	Mr. Bharadwaj Rachamadugu is not debarred from holding office by virtue of any order passed by SEBI or any other authority



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Annexure – B

Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular dated July 13, 2023

Particulars	Details
Name	Ms. Sridevi Dasari
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Ms. Sridevi Dasari as an Additional Director under the category “Non-Executive Independent Woman Director”
Date of appointment & term of appointment	Appointed with effect from May 12, 2026, subject to approval of shareholders. Appointed for a term of five consecutive years from May 12, 2026 to May 11, 2031
Brief profile	Ms. Sridevi Dasari is a Member of the Institute of Company Secretaries of India (ICSI) with over 15 years of extensive experience in corporate secretarial and regulatory compliances. She possesses strong expertise in the areas of strategic and corporate restructuring, legal and FEMA compliances, investor relations, and corporate governance.
Disclosure of relationships between directors	Ms. Sridevi Dasari is not related to any other director of the Company.
BSE Circular with ref. no. LIST/COMP/14/2018-19 and NSE Circular with ref. no. NSE/CML/2018/24	Ms. Sridevi Dasari is not debarred from holding office by virtue of any order passed by SEBI or any other authority



Sai Silks (Kalamandir) Limited

CIN: L52190TG2008PLC059968

#6-3-790/8, Flat No.1, Bathina Apartment, Ameerpet, Hyderabad -500 016

Statement of unaudited Financial Results for the Quarter and Year ended 31st March, 2026

(All amounts are in ₹ Crores, except Earning per share data, unless otherwise stated)

Particulars	Quarter Ended		Year Ended	
	Mar 31, 2026 (Audited)	Dec 31, 2025 (Unaudited)	Mar 31, 2025 (Audited)	Mar 31, 2026 (Audited)
I INCOME				
Revenue from operations	419.06	411.25	398.84	1,462.01
Other income	4.67	3.98	5.43	24.07
II	423.73	415.23	404.27	1,486.08
III				
IV				
EXPENSES				
(a) Purchases of stock-in-trade	173.75	201.71	173.48	992.25
(b) Changes in inventories	68.98	35.85	59.00	-34.24
(c) Employee benefit expense	61.22	58.01	55.73	226.04
(d) Finance costs	8.21	7.33	10.41	30.90
(e) Depreciation and amortization expense	13.87	15.80	14.01	59.00
(f) Other expenses	53.89	45.45	52.20	209.02
Total expenses (IV)	379.92	364.15	364.82	1,482.97
V	43.81	51.09	39.45	189.55
VI				
VII	43.81	51.09	39.45	189.55
VIII				
Tax expense:				
(a) Current Tax	11.17	12.95	25.95	48.63
(b) Deferred Tax	11.60	13.45	10.07	50.76
(c) Previous years Tax	-0.43	-0.50	-0.20	-2.13
Profit (VII-VIII)	32.65	38.14	13.51	140.92
IX				
Profit before exceptional items and tax (III-IV)	43.81	51.09	39.45	189.55
Exceptional Items				
Profit before tax (V-VI)	43.81	51.09	39.45	189.55
Profit after tax				
(a) Current Tax	11.17	12.95	25.95	48.63
(b) Deferred Tax	11.60	13.45	10.07	50.76
(c) Previous years Tax	-0.43	-0.50	-0.20	-2.13
Profit (VII-VIII)	32.65	38.14	13.51	140.92
IX				
Profit (VII-VIII)	32.65	38.14	13.51	85.39



[Handwritten Signature]

Sai Silks (Kalamandir) Limited

CIN: L52190TG2008PLC059968

#6-3-790/8, Flat No.1, Bathina Apartment, Ameerpet, Hyderabad -500 016

Particulars	Quarter Ended			Year Ended	
	Mar 31, 2026 (Audited)	Dec 31, 2025 (Unaudited)	Mar 31, 2025 (Audited)	Mar 31, 2026 (Audited)	Mar 31, 2025 (Audited)
X Other Comprehensive Income					
A) Items that will not be reclassified to profit or loss					
a) Remeasurements of the defined benefit plans	2.66	0.17	0.02	3.36	0.01
b) Income tax relating to Items that will not be reclassified to profit or loss	-0.67	-0.04	-0.01	-0.85	-0.00
Other comprehensive income, net of tax	1.99	0.13	0.01	2.52	0.01
XI Total comprehensive income (IX+X)	34.64	38.27	13.52	143.44	85.40
Paid-up Equity Share Capital (Face value of Rs. 2/- each)	29.47	29.47	29.47	29.47	29.47
Other Equity (Excluding Revaluation Reserve)				1,231.00	1,102.30
Earnings per equity share of ₹ 2/- each (face value)					
(a) Basic (Not Annualised for periods other than March 31, 2026)	2.22	2.59	0.92	9.56	5.80
(b) Diluted (Not Annualised for periods other than March 31, 2026)	2.22	2.59	0.92	9.56	5.80

Refer accompanying notes to the audited financial results

For and on behalf of the Board of Directors

Sai Silks (Kalamandir) Limited



(Signature)

Nagakanaka Durga Prasad Chalavadi

Managing Director

DIN : 01929166

Place: Hyderabad

12th May, 2026

Sai Silks (Kalamandir) Limited

CIN: L52190TG2008PLC059968

#6-3-790/8, Flat No.1, Bathina Apartment, Ameerpet, Hyderabad -500 016

Notes to Statement of unaudited financial results

1. During the FY 2023-24, the company has completed its Initial Public Offer ("IPO") of 5,40,99,027 equity shares having Face value of ₹ 2 each at an issue price of ₹222 per Equity Share, comprising Offer for Sale of 2,70,72,000 shares by Selling shareholders and a Fresh issue of 2,70,27,027 shares aggregating to ₹ 1,201.00 Cores. The Equity shares of the company were listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on September 27, 2023.

The Utilisation of the IPO Proceeds is summarised below:

Objects of issue as per Prospectus	(₹. in Crores)		
	Amount to be Utilised as per Prospectus	Amount Utilised Upto Mar 31, 2026	Unutilised amount as at Mar 31, 2026
Towards Capital Expenditure (30 new stores, Totalling to 1,42,500 sqft)	125.08	103.81	21.27
Towards Capital Expenditure (2 warehouses)	25.40	4.93	20.47
Towards working capital requirements	280.07	282.43	-2.36
Towards Repayment or pre-payment borrowings	50.00	50.00	-0.00
Towards General Corporate Purpose (GCP)	85.69	85.69	0.00
Total	566.24	526.85	39.38

2. The financial results of M/s Sai Silks (Kalamandir) Limited for the Quarter ended Mar 31, 2026 are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), notified under section 133 of the Companies Act, 2013 and Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations 2015, as amended and the same has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 12, 2026. The statutory auditors have issued an unmodified audit opinion on these results.

3. The Company is predominantly engaged in the business of buying and selling of textile and textile articles as a Retailer. As the company's business activity falls within a single business segment, there is no separate reportable segments as per Ind AS 108 "Operating Segments".

4. The financial results for the quarter ended Mar 31, 2026 and Mar 31, 2025 are the balancing figures between Audited figures in respect of 12 months ended Mar 31, 2026 and Mar 31, 2025 and the year to date published figures upto 9 months ended Dec 31, 2025 and Dec 31, 2024 respectively.

5. The company does not have any subsidiaries/Associates/Joint Ventures as on Mar 31, 2026 and Mar 31, 2025.

6. Previous period's figures have been reclassified wherever necessary to correspond with the current period's classification / disclosure.

7. This financial results is also available on the stock exchanges websites "www.bseindia.com", "www.nseindia.com", "www.nseindia.com" and on our website "www.sskl.co.in".

8. The Board of Directors at their meeting held on May 12, 2026 have recommended a final dividend of Rs.1.50 (75 % of face value) per equity share of Rs.2.00 /- each subject to the approval of the shareholders.

9. All decimals have been rounded off to two decimal points. Because of this reason, In certain instances, the sum of the numbers in a column or row in certain tables may not conform exactly to the total figure given for that column or row.

For and on behalf of the Board of Directors
Sai Silks (Kalamandir) Limited
Nadakanaka Durga Prasad Chalavadi
Managing Director
DIN : 01929166

Place: Hyderabad
12th May, 2026

Sai Silks (Kalamandir) Limited
Financial Statements
Balance Sheet as at March 31, 2026

(All amounts are in INR Crores, except otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	273.12	251.31
(b) Capital work-in-progress	0.65	0.18
(c) Other Intangible assets	0.09	1.19
(d) Right-of-use assets	309.87	212.75
(e) Financial assets		
(i) Other financial assets	33.83	33.15
(f) Other non-current assets	17.63	16.98
	635.19	515.56
2 Current assets		
(a) Inventories	815.93	777.82
(b) Financial assets		
(i) Trade receivables	2.38	2.51
(ii) Cash and cash equivalents	19.38	85.30
(iii) Bank balances other than (ii) above	329.04	209.41
(iv) Loans	26.16	25.74
(v) Other financial assets	1.32	4.27
(c) Other current assets	19.51	20.04
	1,213.72	1,125.09
Total Assets	1,848.90	1,640.65
EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	29.47	29.47
(b) Other equity	1,231.00	1,102.30
	1,260.47	1,131.77
2 Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	12.96	17.64
(ii) Lease liabilities	323.60	221.42
(iii) Other financial liabilities	1.53	1.96
(b) Provisions	8.66	7.73
(c) Deferred tax liabilities (Net)	7.53	8.81
	354.28	257.56
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	7.26	148.90
(ii) Lease liabilities	17.40	17.06
(iii) Trade payables		
-Due to micro and small enterprises	-	-
-Others	163.73	26.58
(iv) Other financial liabilities	36.87	33.50
(b) Other current liabilities	7.71	4.62
(c) Provisions	1.18	0.95
(d) Current tax liabilities (Net)	0.01	19.71
	234.15	251.32
Total equity and liabilities	1,848.90	1,640.65



For and on behalf of the Board of Directors
Sai Silks (Kalamandir) Limited

(Signature)

Nagakanaka Durga Prasad Chalavadi
Managing Director
DIN : 01929166

Place: Hyderabad
Date: 12th May, 2026.

Sai Silks (Kalamandir) Limited
Statement of Cash flows for the period ended March 31, 2026

(All amounts are in INR Crores, except otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A) Cash Flows from Operating Activities		
Net profit before tax and exceptional items	189.55	142.72
Adjustments for :		
Amortisation of Right to use asset	29.63	25.20
Unwinding of discount on security deposits (net)	24.96	20.33
Actuarial gain / loss	3.36	0.01
Depreciation on property, plant and equipment	28.27	25.37
Amortisation on intangible assets	1.09	2.13
Unrealized foreign exchange (gain)/ loss	0.20	0.05
(Profit)/ Loss on sale of Property, Plant and Equipment	0.09	(0.07)
Other Income	(3.60)	(4.78)
Interest expense	30.85	39.96
Interest income	(14.13)	(18.20)
Operating profit before working capital changes	290.28	232.72
Adjustments for working capital changes in :		
Inventories	(38.10)	(54.60)
Trade Receivables	0.14	0.79
Other current financial and non financial asset	3.05	(3.13)
Trade payables	137.14	(32.64)
Other current liabilities	3.09	(1.66)
Other financial liabilities	3.29	4.97
Other financial and non-financial non-current assets	(6.64)	(1.66)
Long-term provisions	0.93	1.81
Other non-current financial liabilities	(0.43)	(0.63)
Short term provisions	0.23	0.23
Cash generated from operations	392.98	146.20
Income tax paid	(70.46)	(39.42)
Cash Flow Before Exceptional Items	322.53	106.78
Extra Ordinary Items	-	-
Net Cash generated from/(used in) operating activities	322.53	106.78
B) Cash flows from Investing Activities		
Sale/ (Purchase) of Property, Plant and Equipment/CWIP (incl. capital advances)	(50.64)	(52.53)
(Increase)/ Decrease in Deposits	(119.63)	147.96
Interest income	14.13	18.20
Other income	3.60	4.78
Net Cash generated from/(used in) Investing Activities	(152.54)	118.41
C) Cash flows from Financing Activities		
Proceeds from issue of Share Capital/ Share Application Money	-	(1.84)
Proceeds/ (repayment) from or of Long-term borrowings	(4.67)	(4.98)
Increase/ (Decrease) in Short-term borrowings	(141.64)	(86.23)
Increase/ (Decrease) in Payable to IPO Exp / Selling Share Holders	(0.00)	(0.61)
Dividends Paid	(14.71)	(14.73)
Principial payment of lease liability	(43.90)	(35.77)
Interest paid and effect of foreign exchange	(30.98)	(40.00)
Net Cash Flow from/(used in) Financing Activities	(235.91)	(184.16)
Net change in cash and cash equivalents (A + B + C)	(65.92)	41.03
Cash and Cash equivalents at the beginning of the year	85.30	44.27
Cash and Cash equivalents at the end of the year	19.38	85.30



For and on behalf of the Board of Directors
Sai Silks (Kalamandir) Limited

Nagakanaka Durga Prasad Chalavadi
Managing Director
DIN : 01929166

Place: Hyderabad
Date: 12th May, 2026

SAI SILKS (KALAMANDIR) LIMITED

CIN: U52190TG2008PLC059968

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Date: 12.05.2026

To Corporate Relations Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001, India Scrip Code: 543989	To Listing Department, National Stock Exchange of India Limited Exchange Plaza, C-1 Block G Bandra Kurla Complex, Bandra (E) Mumbai – 400 051, India Symbol: KALAMANDIR
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Dear Sir / Madam

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 for unmodified opinion

I, Nagakanaka Durga Prasad Chalavadi, Managing Director of M/s. Sai Silks (Kalamandir) Limited having its registered office at 6-3-790/8, Flat no 1, Bathina Apartments, Ameerpet, Hyderabad, Telangana 500016 hereby declare that M/s. Sagar & Associates, Statutory Auditors of the Company, have issued an Audit report with unmodified opinion on the Audited Financial Results for the Fourth Quarter and financial year ended March 31, 2026.

This Declaration is issued in compliance with Regulation 33 (3) (d) of the SEBI (LODR) Regulations, 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27th May, 2016

This is for your information and records.

For Sai Silks (Kalamandir) Limited



Nagakanaka Durga Prasad Chalavadi *

Managing Director

DIN: 01929166



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

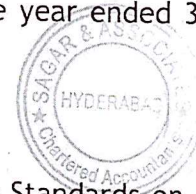
To
The Board of Directors of
Sai Silks (Kalamandir) Limited

Opinion

1. We have audited the accompanying annual financial results (the Statement) of SAI SILKS (KALAMANDIR) LIMITED ("the Company") for the year ended 31 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").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under Sec 133 of Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities



under those Standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those Charged with Governance for the Statement

4. The statement has been prepared on the basis of the annual Financial Statements and has been approved by the Company's Board of Directors. The Companies Board of Directors is responsible for preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either



intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with Standards on Auditing, specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial control with reference to financial statements and operating effectiveness of such controls.



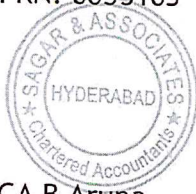
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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; and
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
9. 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.
10. 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

11. The statement includes the financial results for the quarter ended 31 March, 2026 being the balancing figures between the audited figures in respect of the of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us.

For Sagar & Associates
Chartered Accountants
FRN: 003510S



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CA B Aruna
Partner
M. No. 216454
UDIN: 26216454NDVEAA7864

Place: Hyderabad
Date: 12-05-2026