

# MARBLE CITY INDIA LIMITED

Formerly known as PG Industry Limited

MCIL

Regd Office : A-30, S-11, 2nd FLOOR  
KAILASH COLONY  
NEW DELHI-110048

E-mail : pgindustryLtd@gmail.com  
Website : www.pgil.com

CIN : L74899DL1993PLC056421

Date: 30.05.2026

To,  
The BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai - 400001

SUB: INTIMATION OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED ON 31<sup>ST</sup> MARCH 2026

Dear Sir,

With reference to subject cited above, the Standalone And Consolidated Audited Financial results for the year ended on 31<sup>st</sup> March 2026 were approved by the Board in their Board Meeting held on 30.05.2026.

Therefore, we are hereby enclosing the following:

1. Declaration in respect of Audit Reports with unmodified opinion for the Financial Year ended on 31<sup>st</sup> March 2026;
2. Statement of Standalone and Consolidated Audited Financial Results for the Financial Year ended on 31<sup>st</sup> March 2026, Statement of Assets and Liabilities, Statement of change in Equity, Cash Flow Statement as on such date along with Audit Report.

Meeting started at 06:00 P.M and concluded at 06:30 P.M

Thanks & Regards,

For Marble City India Limited

  
Director/Auth. Signatory

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30<sup>th</sup> May 2026

To,  
The Executive Secretary  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400 001

**Ref.: Company Code No. 531281**

**Sub: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Declaration in respect of Audit Reports with unmodified opinion for the financial year ended 31<sup>st</sup> March, 2026**

Dear Sir / Ma'am,

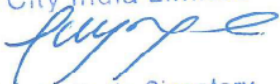
Pursuant to SEBI Circular no. CIR/CFD/ CMD/ 56/2016 dated 27<sup>th</sup> May, 2016, I Saket Dalmia, Managing Director of Marble City India Limited, hereby declare that the statutory Auditors of the company M/s. Ajay Aaditya & Co. Chartered Accountants have issued an audit report with unmodified opinion on Standalone and Consolidated Audited Financial Results of the company for the financial year ended March 31<sup>st</sup> 2026.

Kindly take this declaration on your records.

Thanking You

**For Marble City India Limited**

For Marble City India Limited



**Saket Dalmia** Director/Auth. Signatory

**Director**

**DIN- 00083636**



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

**To the Board of Directors of Marble City India Limited**

**Opinion**

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Marble City India Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), and its joint ventures for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other audit on separate audited financial statements/ financial results of the subsidiaries, as referred to in paragraph 12 below, the Statement:

(i) includes the annual financial results of the entities listed;

(ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group, and its joint ventures, for the year ended 31 March 2026.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group, and its joint ventures, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated 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.

#### **Responsibilities of Management and Those Charged with Governance for the Statement**

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the Group including its joint ventures in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement.

Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group and its joint ventures covered under the Act, 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 its joint ventures, 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 results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its joint ventures, are responsible for assessing the ability of the Group and its joint ventures, 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.

6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and of its joint ventures.

#### **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 the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;

Conclude on the appropriateness of 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 ability of the Group and its joint ventures, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint ventures to cease to continue as a going concern;

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and



- Obtain sufficient appropriate audit evidence regarding the financial statements/ financial results of the entities or business activities within the Group, and its joint ventures, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors.

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

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.

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

#### **Other Matters**

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

**For Ajay Aaditya & Co.  
Chartered Accountants**

  
**(CA Anurag Rajan)**  
**(Partner)**

**(M. No. 506052)**

Place: Delhi

Date: 30.05.2026

UDIN - 26506052@COAI B5076

The Statement includes the results of the following entities:

**Holding Company:**

- i. Marble City India Limited

**Subsidiaries:**

- i. Mega Surfaces and Lifestyle Private Limited



MARBLE CITY INDIA LIMITED

PART I		(Figures in Lakhs)				
Audited Consolidated Statement of Financial Results for the Quarter and Year Ended on 31/03/2026						
	Particulars  (Refer Notes Below)	FOR THE QUARTER ENDING ON			FOR THE YEAR ENDING ON	FOR THE YEAR ENDING ON
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	<b>Income</b>					
I	(a) Net Revenue from operations	3,441.52	1,797.44	2,535.87	9,721.23	5,900.46
II	(b) Other Income	94.05	68.84	160.95	288.16	587.58
III	<b>Total Income (I + II)</b>	<b>3,535.57</b>	<b>1,866.28</b>	<b>2,696.83</b>	<b>10,009.39</b>	<b>6,488.03</b>
	<b>Expenses</b>					
	(a) Cost of materials consumed	2,607.08	1,556.86	1,546.27	7,390.58	4,548.29
	(b) (Increase)/decrease in inventories of FG, WIP and stock in trade	(163.95)	(574.43)	(396.26)	(1,336.30)	(977.37)
	(c) Employee benefits expense	144.99	134.89	138.54	546.87	459.55
	(d) Finance Costs	393.61	344.33	503.73	1,423.64	1,237.32
	(e) Depreciation and amortisation expense	74.66	71.27	254.47	295.32	324.97
	(f) Other expenses	137.77	130.97	16.60	487.69	579.44
IV	<b>Total expenses</b>	<b>3,194.16</b>	<b>1,663.90</b>	<b>2,163.35</b>	<b>8,807.81</b>	<b>6,172.21</b>
V	<b>Profit / (Loss) before exceptional items and tax(III - IV)</b>	<b>341.41</b>	<b>202.38</b>	<b>533.47</b>	<b>1,201.59</b>	<b>315.83</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit / (Loss) before tax (V - VI)</b>	<b>341.41</b>	<b>202.38</b>	<b>533.47</b>	<b>1,201.59</b>	<b>315.83</b>
VIII	Tax expense					
	Current Tax	96.88	50.94	24.19	313.35	24.19
	Deferred Tax	1.92	-	53.16	1.92	53.16
IX	<b>Profit / (Loss) for the period from continuing operations (VII - VIII)</b>	<b>242.64</b>	<b>151.45</b>	<b>456.12</b>	<b>886.33</b>	<b>238.47</b>
X	Profit / (Loss) from discontinuing operations	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-
XII	<b>Profit / (Loss) from discontinuing operations (after tax) (X - XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Net Profit / (Loss) for the period (IX + XII)</b>	<b>242.64</b>	<b>151.45</b>	<b>456.12</b>	<b>886.33</b>	<b>238.47</b>
	<b>Other Comprehensive Income</b>					
	(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	Less: Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	Less: Income Tax relating to Items that will be reclassified to Profit & Loss	-	-	-	-	-
XIV	<b>Total - Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Total Comprehensive Income for the Period (XIII + XIV) comprising Profit/ (Loss) and other Comprehensive Income for the Period</b>	<b>242.64</b>	<b>151.45</b>	<b>456.12</b>	<b>886.33</b>	<b>238.47</b>
XVI	Profit/(Loss) attributable to Owners of the Parent	242.64	151.45	456.12	886.33	238.47
	Owners of the Parent	166.06	98.24	456.12	712.62	238.47
	Non Controlling Interests	76.58	53.20	-	173.71	-
XVII	Other Comprehensive Income attributable to Owners of the Parent	-	-	-	-	-
	Owners of the Parent	-	-	-	-	-
	Non Controlling Interests	-	-	-	-	-
XVIII	<b>Total Comprehensive Income attributable to Owners of the Parent</b>	<b>242.64</b>	<b>151.45</b>	<b>456.12</b>	<b>886.33</b>	<b>238.47</b>
	Owners of the Parent	166.06	98.24	456.12	712.62	238.47
	Non Controlling Interests	76.58	53.20	-	173.71	-
	<b>Equity Share Capital (Face Value of Rs. 5 /- each)</b>	<b>1275.76</b>	<b>1,180.76</b>	<b>1,166.76</b>	<b>1,275.76</b>	<b>1,166.76</b>
XIX	<b>Earnings per equity share (For continuing operation):</b>					
	(a) Basic	0.65	0.42	1.95	2.79	1.02
	(b) Diluted	0.65	0.42	1.95	2.79	1.02
XX	<b>Earnings per equity share (For discontinued operation):</b>					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
XXI	<b>Earnings per equity share (For discontinued &amp; continuing operation):</b>					
	(a) Basic	0.65	0.42	1.95	2.79	1.02
	(b) Diluted	0.65	0.42	1.95	2.79	1.02

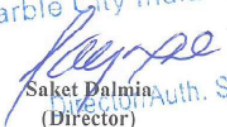
For Marble City India Limited

*[Signature]*  
Director/Auth. Signatory

**NOTES:**

1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2026 in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
2	The Statutory Auditors have carried out Audit of the Consolidated Accounts for the Quarter and Year ended on March 31, 2026.
3	The Business activity of the Company falls within a single primary business segment and there are no reportable segments.
4	Figures of the previous corresponding period(s) have been regrouped/rearranged wherever considered necessary.
5	In accordance with "Green Initiative in Corporate Governance" by the Ministry of Corporate Affairs, Company will be sending future
6	The above results have been prepared in accordance with the Companies (Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

**Date: 30 May 2026****Place: New Delhi**

For Marble City India Limited  
  
Saket Dalmin  
(Director)  
Director Auth. Signatory  
DIN: 00083636

MARBLE CITY INDIA LIMITED

(Figures in Lakhs)

Audited Consolidated Statement of Assets and Liabilities as at March 31, 2026		
Particulars	As at 31/03/2026	As at 31/03/2025
	(Audited)	(Audited)
<b>ASSETS</b>		
1 <b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	2,097.59	2,268.33
(b) Intangible assets under development	-	-
(c) Non-current Financial Assets		
Non-current investments	267.68	0.19
Trade receivables, non-current	-	-
Loans, non-current	-	-
Other non-current financial assets	-	-
<b>Total Non-current Financial Assets</b>	<b>267.68</b>	<b>0.19</b>
(d) Deferred Tax Assets (Net)	34.41	36.33
(e) Other non-current assets	72.89	74.78
<b>Total Non-Current Assets</b>	<b>2,472.56</b>	<b>2,379.63</b>
2 <b>Current Assets</b>		
(a) Inventories	10,419.46	8,245.29
(b) Current financial asset		
Current investments	-	-
Trade receivables, current	3,000.20	2,020.03
Cash and cash equivalents	520.00	403.31
Bank balance other than cash and cash equivalents	-	-
Loans & Advances, current	8,513.10	4,435.63
Other current financial assets	-	-
<b>Total current financial assets</b>	<b>12,047.45</b>	<b>6,867.97</b>
(c) Current tax assets (net)	-	-
(d) Other current assets	-	-
<b>Total current assets</b>	<b>22,466.91</b>	<b>15,113.26</b>
3 <b>Non-current assets classified as held for sale</b>	-	-
4 <b>Regulatory deferral account debit balances and related deferred tax Assets</b>	-	-
<b>TOTAL - ASSETS</b>	<b>24,939.46</b>	<b>17,492.89</b>
<b>EQUITY AND LIABILITIES</b>		
1 <b>Equity</b>		
(a) Equity share capital	1,275.76	1,166.76
(b) Other Equity	6,874.43	4,864.32
<b>Equity attributable to owners of the Company</b>	<b>8,150.19</b>	<b>6,031.08</b>
(c) Non-controlling interest	1,173.05	-
<b>Sub-total - Equity</b>	<b>9,323.84</b>	<b>6,031.08</b>
2 <b>Liabilities</b>		
(a) <b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
Borrowings, non-current	6,796.54	5,209.46
Lease Liabilities	911.30	1,141.80
Provisions, non-current	15.53	12.29
Trade payables, non-current	-	-
Other non-current financial liabilities	-	-
<b>Total non-current financial liabilities</b>	<b>7,723.37</b>	<b>6,363.65</b>
Deferred tax liabilities (net)	-	-
<b>Total non-current liabilities</b>	<b>7,723.37</b>	<b>6,363.65</b>
(b) <b>Current liabilities</b>		
<b>Current financial liabilities</b>		
Borrowings, current	4,844.20	3,892.56
Trade payables, current		
1. Dues of Micro & Small Enterprises	-	-
2. Due of Creditors other than Micro & Small Enterprises	1,964.54	465.07
Other current financial liabilities	-	-
<b>Total current financial liabilities</b>	<b>6,808.73</b>	<b>4,357.63</b>
Other current liabilities	716.44	678.02
Provisions, current	367.00	02.51
Current tax liabilities (Net)	-	-
Deferred government grants, Current	-	-
<b>Total current liabilities</b>	<b>7,892.25</b>	<b>5,098.16</b>
3 <b>Liabilities directly associated with assets in disposal group classified as held for sale</b>	-	-
4 <b>Regulatory deferral account credit balances and related deferred tax liability</b>	-	-
<b>Sub-total - Liabilities</b>	<b>15,615.62</b>	<b>11,461.81</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>24,939.46</b>	<b>17,492.89</b>

Date : 30th May 2026  
Place : Delhi

For Marble City India Limited

*Saket Datta*  
Saket Datta  
(Director)  
DIN: 00083636

## Audited Consolidated Statement of Cash Flow for the year ended 31st March, 2026

Particulars	31-Mar-26	31-Mar-25
	Audited	Audited
<b>A. Cash flow from operating activities</b>		
Net Profit before Tax	1,201.59	315.83
Adjustments for		
Depreciation and amortisation expense	295.32	324.97
Provision for Employee benefits	10.94	18.78
Provision for Doubtful Debts	17.34	31.84
(Profit) on sale of current investments	-	(7.20)
Loss/ (Profit) on sale of Fixed Assets	-	(0.33)
Interest income	(286.57)	(96.25)
Interest on Lease Liabilities	111.45	143.38
Interest expense	1,312.20	1,093.94
<b>Operating profit before working capital changes</b>	<b>2,662.25</b>	<b>1,824.95</b>
<b>Movement in working capital:</b>		
(Increase)/Decrease in Trade Receivables	(875.46)	(849.15)
(Increase)/Decrease in Inventories	(1,211.91)	(954.59)
(Increase)/Decrease in Current Loans and Advances	(4,059.42)	(2,355.89)
(Decrease)/Increase in Trade Payables	1,324.53	113.44
(Decrease)/Increase in Other Current Liabilities	218.34	47.63
<b>Cash generated from operations</b>	<b>(1,941.67)</b>	<b>(2,173.61)</b>
Direct taxes paid	(72.84)	-
<b>Net cash generated from operating activities (A)</b>	<b>(2,014.50)</b>	<b>(2,173.61)</b>
<b>B. Cash flow from investing activities</b>		
Purchase of fixed assets, CWIP and capital advance	(154.84)	(11.08)
(Purchase) Sale of Investments	(950.00)	64.43
Sale of fixed assets and CWIP	1.90	1.35
Profit on sale of current investments	-	7.20
Interest received	286.57	96.25
<b>Net cash (used in) investing activities (B)</b>	<b>(816.37)</b>	<b>158.15</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of equity Capital / securities Premium	2,043.55	3,247.27
Lease Payment	(306.55)	(327.04)
Proceeds / (Repayment) of long term borrowings	1,565.21	(66.10)
Proceeds from / (Repayment of) short term borrowings	951.64	95.44
Interest paid	(1,312.20)	(1,093.94)
<b>Net cash generated from / (used in) financing activities (C)</b>	<b>2,941.65</b>	<b>1,855.63</b>
<b>Net Increase in cash and cash equivalents (A+B+C)</b>	<b>110.78</b>	<b>(159.83)</b>
Cash & cash equivalents at the beginning of the period	415.28	563.15
Cash & cash equivalents at the end of the period	<b>526.06</b>	<b>403.32</b>
Components of cash & cash equivalents as at the end of the period		
Cash on hand	17.99	7.68
Balances with Scheduled banks:		
On Current accounts	3.69	1.82
On Fixed deposit accounts	504.38	393.81
Balances with non-scheduled banks - on current account	-	-
	<b>526.06</b>	<b>403.32</b>

Date: 30th May 2026

Place: Delhi

For Marble City India Limited

  
 Saket Dalmia  
 Director

Director/ Auth. Signatory

DIN: 00083636



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

To Board of Directors  
Marble City India Limited

## Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of Marble City India Limited ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

## Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of 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.



#### **Responsibilities of Management and Those Charged with Governance for the Statement**

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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



- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial control with reference to financial statements and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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 Matter**

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 full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

**For Ajay Aaditya & Co.**

**Chartered Accountants**



**(CA Anurag Rajan)**

**(Partner)**

**(M. No. 506052)**



Place: Delhi

Date: 30.5.2026

UDIN - 26506052QMZWAH9931

MARBLE CITY INDIA LIMITED

PART I		(Figures in Lakhs)				
Audited Standalone Statement of Financial Results for the Quarter and Year ended on 31/03/2026						
	Particulars	FOR THE QUARTER ENDING ON			FOR THE YEAR ENDING ON	FOR THE YEAR ENDING ON
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
(Refer Notes Below)						
	<b>Income</b>					
I	(a) Net Revenue from operations	2,404.53	1,602.56	2,535.87	7,852.74	5,900.46
II	(b) Other income	78.02	62.13	160.95	265.42	587.58
III	<b>Total Income (I + II)</b>	<b>2,482.55</b>	<b>1,664.69</b>	<b>2,696.83</b>	<b>8,118.17</b>	<b>6,488.03</b>
	<b>Expenses</b>					
	(a) Cost of materials consumed	1,646.88	1,318.19	1,646.27	5,873.55	4,548.29
	(b) (Increase)/decrease in inventories of FG, WIP and stock in trade	90.96	(397.44)	(396.26)	(876.66)	(977.37)
	(c) Employee benefits expense	117.60	113.61	138.54	470.93	459.55
	(d) Finance Costs	366.44	320.35	503.73	1,371.48	1,237.32
	(e) Depreciation and amortisation expense	70.37	70.98	254.47	290.41	324.97
	(f) Other expenses	121.49	105.71	16.60	400.26	579.44
IV	<b>Total expenses</b>	<b>2,413.81</b>	<b>1,531.40</b>	<b>2,163.35</b>	<b>7,529.97</b>	<b>6,172.21</b>
V	<b>Profit / (Loss) before exceptional items and tax(III - IV)</b>	<b>68.75</b>	<b>133.29</b>	<b>533.47</b>	<b>588.20</b>	<b>315.83</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit / (Loss) before tax (V - VI)</b>	<b>68.75</b>	<b>133.29</b>	<b>533.47</b>	<b>588.20</b>	<b>315.83</b>
VIII	Tax expense					
	Current Tax	26.89	33.55	24.19	157.62	24.19
	Deferred Tax	0.23	-	53.16	0.23	53.16
IX	<b>Profit / (Loss) for the period from continuing operations (VII - VIII)</b>	<b>41.63</b>	<b>99.75</b>	<b>456.12</b>	<b>430.35</b>	<b>238.47</b>
X	Profit / (Loss) from discontinuing operations	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-
XII	<b>Profit / (Loss) from discontinuing operations (after tax) (X - XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Net Profit / (Loss) for the period (IX + XII)</b>	<b>41.63</b>	<b>99.75</b>	<b>456.12</b>	<b>430.35</b>	<b>238.47</b>
	<b>Other Comprehensive Income</b>					
	(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	Less: Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	Less: Income Tax relating to Items that will be reclassified to Profit & Loss	-	-	-	-	-
XIV	<b>Total - Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Total Comprehensive Income for the Period (XIII + XIV) comprising Profit/ (Loss) and other Comprehensive Income for the Period</b>	<b>41.63</b>	<b>99.75</b>	<b>456.12</b>	<b>430.35</b>	<b>238.47</b>
	Equity Share Capital (Face Value of Rs. 5/- each)	1,275.76	1,181.26	1,166.76	1,275.76	1,166.76
XVI	<b>Earnings per equity share (For continuing operation):</b>					
	(a) Basic	0.16	0.42	1.95	1.69	1.02
	(b) Diluted	0.16	0.42	1.95	1.69	1.02
XVII	<b>Earnings per equity share (For discontinued operation):</b>					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
XVIII	<b>Earnings per equity share (For discontinued &amp; continuing operation):</b>					
	(a) Basic	0.16	0.42	1.95	1.69	1.02
	(b) Diluted	0.16	0.42	1.95	1.69	1.02

For Marble City India Limited

*[Signature]*  
Director Auth. Signatory

**NOTES:**

1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2026 in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
2	The Statutory Auditors have carried out Audit of the Consolidated Accounts for the Quarter and Year ended on March 31, 2026.
3	The Business activity of the Company falls with in a single primary business segment and there are no reportable segments.
4	Figures of the previous corresponding period(s) have been regrouped/rearranged wherever considered necessary.
5	In accordance with "Green Initiative in Corporate Governance" by the Ministry of Corporate Affairs, Company will be sending future
6	The above results have been prepared in accordance with the Companies (Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practises and policies to the extent applicable.

**Date: 30 May 2026**

**Place: New Delhi**

For Marble City India Limited

  
Saket Dalmia  
Director/AUTH. Signatory  
(Director)

**DIN: 00083636**

MARBLE CITY INDIA LIMITED

(Figures in Lakhs)

Audited Standalone Statement of Assets and Liabilities as at March 31, 2026		
Particulars	As at 31/03/2026	As at 31/03/2025
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>1 Non-Current Assets</b>		
(a) Property, Plant and Equipment	1,935.12	2,268.33
(b) Intangible assets under development	-	-
(c) Non-current Financial Assets		
Non-current investments	950.19	0.19
Trade receivables, non-current	-	-
Loans, non-current	-	-
Other non-current financial assets	-	-
<b>Total Non-current Financial Assets</b>	<b>950.19</b>	<b>0.19</b>
(d) Deferred Tax Assets (Net)	36.10	36.33
(e) Other non-current assets	67.72	74.78
<b>Total Non-Current Assets</b>	<b>2,989.12</b>	<b>2,379.63</b>
<b>2 Current Assets</b>		
(a) Inventories	8,997.55	8,245.29
(b) Current financial asset		
Current investments	-	-
Trade receivables, current	1,897.42	2,028.03
Cash and cash equivalents	497.04	403.31
Bank balance other than cash and cash equivalents	-	-
Loans & Advances, current	0,102.67	4,430.03
Other current financial assets	-	-
<b>Total current financial assets</b>	<b>8,497.13</b>	<b>6,867.97</b>
(c) Current tax assets (net)	-	-
(d) Other current assets	-	-
<b>Total current assets</b>	<b>17,494.68</b>	<b>15,113.26</b>
<b>3 Non-current assets classified as held for sale</b>	-	-
<b>4 Regulatory deferral account debit balances and related deferred tax Assets</b>	-	-
<b>TOTAL - ASSETS</b>	<b>20,483.80</b>	<b>17,492.89</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity share capital	1,275.76	1,166.76
(b) Other Equity	5,626.30	4,864.32
(c) Share application money pending allotment	-	-
<b>Sub-total - Equity</b>	<b>6,902.06</b>	<b>6,031.08</b>
<b>2 Liabilities</b>		
(a) Non-current liabilities		
<b>Non-current financial liabilities</b>		
Borrowings, non-current	6,658.56	5,209.46
Lease Liabilities	911.30	1,141.90
Provisions, non-current	15.53	12.29
Trade payables, non-current	-	-
Other non-current financial liabilities	-	-
<b>Total non-current financial liabilities</b>	<b>7,585.39</b>	<b>6,363.65</b>
Deferred tax liabilities (net)	-	-
<b>Total non-current liabilities</b>	<b>7,585.39</b>	<b>6,363.65</b>
(b) Current liabilities		
<b>Current financial liabilities</b>		
Borrowings, current	3,845.23	3,892.56
Trade payables, current		
1. Dues of Micro & Small Enterprises	-	-
2. Due of Creditors other than Micro & Small Enterprises	1,159.96	465.07
Other current financial liabilities	-	-
<b>Total current financial liabilities</b>	<b>5,005.19</b>	<b>4,357.63</b>
Other current liabilities	773.74	678.02
Provisions, current	217.41	62.61
Current tax liabilities (Net)	-	-
Deferred government grants, Current	-	-
<b>Total current liabilities</b>	<b>5,996.35</b>	<b>5,098.16</b>
<b>3 Liabilities directly associated with assets in disposal group classified as held for sale</b>	-	-
<b>4 Regulatory deferral account credit balances and related deferred tax liability</b>	-	-
<b>Sub-total - Liabilities</b>	<b>13,581.74</b>	<b>11,461.81</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>20,483.80</b>	<b>17,492.89</b>

Date : 30th May 2026  
Place : Delhi

For Marble City India Limited  
Saket Dalmia  
Director/ Auth. Signatory  
DIN: 00083636

## Audited Standalone Statement of Cash Flow for the year ended 31st March, 2026

Particulars	31-Mar-26	31-Mar-25
	Audited	Audited
<b>A. Cash flow from operating activities</b>		
Net Profit before Tax	588.20	315.83
Adjustments for		
Depreciation and amortisation expense	290.41	324.97
Provision for Employee benefits	10.94	18.78
Provision for Doubtful Debts	17.34	31.84
(Profit) on sale of current investments	-	(7.20)
Loss/ (Profit) on sale of Fixed Assets	-	(0.33)
Interest income	(265.42)	(96.25)
Interest on Lease Liabilities	111.45	143.38
Interest expense	1,260.03	1,093.94
<b>Operating profit before working capital changes</b>	<b>2,012.95</b>	<b>1,824.95</b>
<b>Movement in working capital:</b>		
(Increase)/Decrease in Trade Receivables	130.62	(849.15)
(Increase)/Decrease in Inventories	(752.26)	(954.59)
(Increase)/Decrease in Current Loans and Advances	(1,658.98)	(2,355.89)
(Decrease)/Increase in Trade Payables	694.89	113.44
(Decrease)/Increase in Other Current Liabilities	95.72	47.63
<b>Cash generated from operations</b>	<b>522.93</b>	<b>(2,173.61)</b>
Direct taxes paid	(27.76)	-
<b>Net cash generated from operating activities (A)</b>	<b>495.17</b>	<b>(2,173.61)</b>
<b>B. Cash flow from investing activities</b>		
Purchase of fixed assets, CWIP and capital advance	(4.75)	(11.08)
(Purchase) Sale of Investments	(950.00)	64.43
Sale of fixed assets and CWIP	1.90	1.35
Profit on sale of current investments	-	7.20
Interest received	265.42	96.25
<b>Net cash (used in) investing activities (B)</b>	<b>(687.42)</b>	<b>158.15</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of equity Capital / securities Premium	450.79	3,247.27
Lease Payment	(306.55)	(327.04)
Proceeds / (Repayment) of long term borrowings	1,449.10	(66.10)
Proceeds from / (Repayment of) short term borrowings	(47.33)	95.44
Interest paid	(1,260.03)	(1,093.94)
<b>Net cash generated from / (used in) financing activities (C)</b>	<b>285.98</b>	<b>1,855.63</b>
<b>Net Increase in cash and cash equivalents (A+B+C)</b>	<b>93.73</b>	<b>(159.83)</b>
Cash & cash equivalents at the beginning of the period	403.32	563.15
Cash & cash equivalents at the end of the period	<b>497.04</b>	<b>403.32</b>
Components of cash & cash equivalents as at the end of the period		
Cash on hand	6.53	7.68
Balances with Scheduled banks:		
On Current accounts	1.41	1.82
On Fixed deposit accounts	489.10	393.81
Balances with non-scheduled banks - on current account	-	-
	<b>497.04</b>	<b>403.32</b>

Date: 30th May 2026

Place: Delhi

*Saket Dalmia*  
Saket Dalmia  
(Director)

DIN: 00083636

For Marble City India Limited

Director (Auth. Signatory)

**MARBLE CITY INDIA LIMITED**

Statement of changes in Equity for the period ended 31st March, 2026

(Rs. In Laacs)

**B. OTHER EQUITY**

**(1) Current reporting Period**

Particulars	Notes	Reserves and surplus										Total
		Share application money pending allotment	Application Money Received in lieu of issuance of warrants	General reserve	Capital reserve	Securities Premium	Retained earnings	Equity Instruments through Other Comprehensive Income	Revaluation Surplus			
As at April 1, 2025	12	-	570.03	28.62	674.72	2,393.01	1,197.94	-	-	-	4,864.32	
Changes in accounting policy or prior period errors		-	-	-	-	-	-	-	-	-	-	
Restated balance as at April 1, 2025		-	570.03	28.62	674.72	2,393.01	1,197.94	-	-	-	4,864.32	
Total Comprehensive Income for the Current Year		-	-	-	-	-	430.35	-	-	-	430.35	
Dividends		-	-	-	-	-	-	-	-	-	-	
Transfer to retained earnings		-	-	-	-	-	-	-	-	-	-	
Application Money Received in lieu of issuance of warrants		-	(153.61)	-	-	-	-	-	-	-	(153.61)	
Any other Changes (Security Premium during the year)		-	-	-	-	495.40	-	-	-	-	495.40	
Any other Changes (Lease Adjustments)		-	-	-	-	-	(10.16)	-	-	-	(10.16)	
As at March 31, 2026		-	416.42	28.62	674.72	2,888.41	1,618.13	-	-	-	5,626.30	

**(2) Previous reporting Period**

Particulars	Notes	Reserves and surplus										Total
		Share application money pending allotment	Money received against Share Warrants	General reserve	Capital reserve	Securities Premium	Retained earnings	Equity Instruments through Other Comprehensive Income	Revaluation Surplus			
As at April 1, 2024	12	-	-	28.62	674.72	285.16	980.23	-	-	-	1,968.73	
Changes in accounting policy or prior period errors		-	-	-	-	-	-	-	-	-	-	
Restated balance as at April 1, 2024		-	-	28.62	674.72	285.16	980.23	-	-	-	1,968.73	
Total Comprehensive Income for the Current Year		-	-	-	-	-	238.47	-	-	-	238.47	
Dividends		-	-	-	-	-	-	-	-	-	-	
Transfer to retained earnings		-	-	-	-	-	-	-	-	-	-	
Application Money Received in lieu of issuance of warrants		-	570.03	-	-	-	-	-	-	-	570.03	
Any other Changes (Security Premium during the year)		-	-	-	-	2,107.85	-	-	-	-	2,107.85	
Any other Changes (Lease Adjustments)		-	-	-	-	-	(20.76)	-	-	-	(20.76)	
As at March 31, 2025		-	570.03	28.62	674.72	2,393.01	1,197.94	-	-	-	4,864.32	

For Marble City India Limited

*Saurabh*  
Director/ Auth. Signatory

## MARBLE CITY INDIA LIMITED

Statement of changes in Equity for the period ended 31st March, 2026

(Rs. In Laacs)

### A. EQUITY SHARE CAPITAL

#### (1) Current reporting Period

Notes	Share Capital as on 01.04.2025	Changes in equity share capital due to prior period errors	Restated Share Capital as on 01.04.2025	Changes in Equity Share Capital during the Current year	Share Capital as on 31.03.2026
11	1,166.76	-	1,166.76	109.00	1,275.76

#### (2) Previous reporting Period

Notes	Share Capital as on 01.04.2024	Changes in equity share capital due to prior period errors	Restated Share Capital as on 01.04.2024	Changes in Equity Share Capital during the Current year	Share Capital as on 31.03.2025
11	597.37	-	597.37	569.39	1,166.76

For Marble City India Limited

  
Director/Adh. Signatory