15-07-2026

The Manager,
Listing Department,
Bombay Stock Exchange Limited,
Phiroze JeeJeeBhoy Towers,
Dalal Street Mumbai 400001.

Dear Sir/Madam,

Scrip Code: 531971

SUB: DECLARATION ON UNMODIFIED OPINION IN THE AUDITORS REPORT FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026.

Ref: Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 and SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016

We hereby confirm and declare that the Statutory Auditors of the Company C. V. Paturkar & Co., Chartered Accountants, Nagpur, have issued the Audit report on the Standalone Audited Financial Statements of the Company for the financial year ended 31st March, 2026 with unmodified opinion.

This is for your information and record.
Yours faithfully,

For Popees Baby Care India Ltd (*Formerly Known as Hari Govind International Limited)*

SHAJU THOMAS Digitally signed by SHAJU THOMAS Date: 2026.07.15 12:00:09 +05'30'

SHAJU THOMAS
MANAGING DIRECTOR (DIN: 06415983)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF POPEES BABY CARE INDIA LIMITED
(Formerly known as Harigovind International Limited)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of POPEES BABY CARE INDIA LIMITED (formerly known as Hari Govind International Limited) ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements") being submitted by the company pursuant to requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation") which has been initialed by us only for identification purposes.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements:

(i) are presented in accordance with the requirements of regulation 33 of the listing regulations in this regard; and

(ii) give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

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

i. Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii. Obtain an understanding of internal financial controls 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 adequate internal financial controls system in place and the operating effectiveness of such controls.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For C. V. Paturkar& Co.
Chartered Accountants

CHANDRASHEKHAR VAIJNATH PATURKAR

Digitally signed by CHANDRASHEKHAR VAIJNATH PATURKAR
Date: 2026.05.30 15:37:43 +05'30'

CA C. V. Paturkar
Proprietor
Mem. No. 033383
FRN 114085W
UDIN:- 26033383DQNEHU5090

Place:- Nagpur
Date 30/05/2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

[Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of POPEES BABY CARE INDIA LIMITED (Formerly known as HariGovind International Limited) of even date]

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of POPEES BABY CARE INDIA LIMITED (Formerly known as Harigovind International Limited)("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For C. V. Paturkar& Co.
Chartered Accountants

CHANDRASHEKHA
R VAIJNATH
PATURKAR

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CHANDRASHEKHAR VAIJNATH
PATURKAR
Date: 2026.05.30 15:39:04 +05'30'

CA C. V. Paturkar
Proprietor
Mem. No. 033383
FRN 114085W
UDIN:- 26033383DQNEHU5090

Place:- Nagpur
Date 30/05/2026

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

[Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of POPEES BABY CARE INDIA LIMITED (Formerly known as Harigovind International Limited) of even date]

i. In respect of the Company's fixed assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the standalone financial statements, the lease agreements are in the name of the Company.

ii. As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.

iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii(a), (b) and (c)of the order are not applicable to the Company.

iv. According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31, 2026, for a period of more than six months from the date they became payable.

v. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

vi. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2026, and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

vii. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

viii. The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (viii) of the Order is not applicable to the Company.

ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.

x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

xi. In our opinion and according to the information and explanations given to us, the Company has paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For C. V. Paturkar& Co.
Chartered Accountants

CHANDRASHEKH AR VAIJNATH PATURKAR

Digitally signed by CHANDRASHEKHAR VAIJNATH PATURKAR
Date: 2026.05.30 15:39:34 +05'30'

CA C. V. Paturkar
Proprietor
Mem. No. 033383
FRN 114085W
UDIN:- 26033383DQNEHU5090

Place:- Nagpur
Date 30/05/2026

POPEES BABY CARE INDIA LIMITED

(Formerly known as Hari Govind International Limited) & CIN L99999MH1989PLC05052

Regd. Office: 125, CENTRAL AVENUE, WARDHAMAN NAGAR, NAGPUR, MAHARASHTRA, 440008

ASSET LIABILITY STATEMENT AS AT 31ST MARCH 2026

Sr No.	Partculars	For the Period Ended As On 31.13.2026 (audited) Rs in lakhs	For the Period Ended As On 31.13.2025 (audited) Rs in lakhs
I.	ASSETS		
1	Non-Current Assets	-	-
	(a) Property, Plant and Equipment	-	-
	(b) Capital Work-in-progress	-	-
	(c) Intangible Assets	-	-
	(d) Financial Assets	11	11
	(i) Investment	9	9
	(ii) Others		-
	(e) Other Non-current Assets		265
	Total Non-current Assets	**20**	**284**
2	Current Assets	**-**	**-**
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments		-
	(ii) Trade Receivables	283	10
	(iii) Cash and Cash Equivalents	25	16
	(c) Other Current Assets	428	72
	(d) Current Tax Assets (Net)	-	-
	Total Current Assets	736	98
	TOTAL ASSETS	**756**	**382**
II.	EQUITY AND LIABILITIES	-	-
	EQUITY	-	-
	(a) Equity Share Capital	853	500
	(b) Other Equity	-153	-163
	(c) Resurve & Surplus	-	-
	Total EQUITY	**699**	**337**
		-	-
	LIABILITIES	-	-
1	Non-Current Liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	4	4
	(ii) Trade Payables	30	27
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (Net)	-	-
	(d) Other Liabilities		12
	Total Non-Current Liabilities	**34**	**44**
2	Current Liabilities	-	-
	(a) Current Liabilities		
	(i) Borrowings		
	(ii) Trade Payables	-	-
	A) Total outstanding dues of micro and small enterprises	-	-
	B) Total outstanding dues of creditors other than micro and small enterprises	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	13	2
	(c) Provisions	10	-
	(d) Current Tax Liabilities (net)	-	-
	Total Current Liabilities	**23**	**2**
	TOTAL EQUITY AND LIABILITIES	**756**	**382**

For POPEES BABY CARE INDIA LIMITED

Date:- 30/05/2026
Place:Nagpur

SHAJU THOMAS
MANAGING DIRECTOR
DIN 06415983

POPEES BABY CARE INDIA LIMITED

(Formerly known as Hari Govind International Limited) & CIN L99999MH1989PLC05052

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31TH MARCH, 2026

(in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		MARCH 31, 2026	DECEMBER 31, 2025	MARCH 31, 2025	MARCH 31, 2026	March 31, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Income**					
	Revenue from operations	260.34			260.34	
	Other income					
	Total income	**260.34**		**-**	**260.34**	**-**
2	**Expenses**					
	Cost of materials consumed					
	Purchases of stock-in-trade	236.67			236.67	
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-				
	Employee benefit expense	-				
	Finance costs	-				
	Depreciation, depletion and amortisation expense	-				
	Other Expenses					
	Accounting Expenses	-		0.18		0.72
	Annual Fees	-		-		0.10
	Audit Fees	0.75		0.75	0.75	0.75
	Bank Charges & Commission	0.00	-	0.04	0.08	0.07
	BSE Fine	-	-	-	5.09	0.12
	Centre Deposditery Services India LTD	-	-	-	1.05	-
	Legal Expenses	-	0.50	0.03		0.06
	Office Expenses	0.22	0.05	-	0.27	0.15
	Professional Charges	0.45	1.62	0.75	2.07	1.10
	Professional fees -ROC	-		3.63	3.24	3.63
	Salary & Wages	-		0.60	1.80	2.40
	Software Charges		0.60	0.30		0.30
	Other expenses	**1.42**	**2.77**	**6.28**	**14.35**	**9.40**
	Total expenses	**238.09**	**2.77**	**6.28**	**251.02**	**9.40**
	Total profit before exceptional items and tax	**22.25**	**(2.77)**	**(6.28)**	**9.32**	**(9.40)**
3	**Total profit before tax**	**22.25**	**(2.77)**	**(6.28)**	**9.32**	**(9.40)**
4	**Tax expense**					
	Current tax	-	-	-	-	-
	Deferred tax	-	-	-	-	-
	Total tax expenses	**-**	**-**	**-**	**-**	**-**
5	**Total profit (loss) for period**	**22.25**	**(2.77)**	**(6.28)**	**9.32**	**(9.40)**
	Other comprehensive income net of taxes	-	-	-	-	-
6	**Total Comprehensive Income for the period**	**-**	**-**	**-**	**-**	**-**
7	**Total profit or loss, attributable to**	22.25	(2.77)	(6.28)	9.32	(9.40)
	Profit or loss, attributable to owners of parent	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests					
8	**Total Comprehensive income for the period attributable to**	**22.25**	**(2.77)**	**(6.28)**	**9.32**	**(9.40)**
	Comprehensive income for the period attributable to owners of parent					
	owners of parent non-controlling interests					
9	**Details of equity share capital**					
	Paid-up equity share capital	852.50	852.50	500.00	852.50	500.00
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
10	**Earnings per share**					
i	**Earnings per equity share for continuing operations**					
	Basic earnings (loss) per share from continuing operations	0.26	(0.03)	(0.13)	0.11	(0.19)
	Diluted earnings (loss) per share from continuing operations	0.26	(0.03)	(0.13)	0.11	(0.19)
ii	**Earnings per equity share for discontinued operations**					
	Basic earnings (loss) per share from discontinued operations					
	Diluted earnings (loss) per share from discontinued operations					
ii	**Earnings per equity share**					
	Basic earnings (loss) per share from continuing and discontinued operations	**0.26**	**(0.03)**	**(0.13)**	**0.11**	**(0.19)**
	Diluted earnings (loss) per share from continuing and discontinued operations	**0.26**	**(0.03)**	**(0.13)**	**0.11**	**(0.19)**

Notes:-

1. The above results have been reviewed by the Audit Commmitee and approved by the Board of Directors at their meeting held on 30/05/2026. The Statutory Auditors of the Company have carried out a Limited Review of the above results
2. The figures for the corresponding previous period/year have been rearranged/regrouped wherever nesessary, to make them comparable.

Date: 30/05/2026
Place: Nagpur

For POPEES BABY CARE INDIA LIMITED

SHAJU THOMAS
MANAGING DIRECTOR
DIN 06415983

POPEES BABY CARE INDIA LIMITED

(Formerly known as Hari Govind International Limited) & CIN L99999MH1989PLC05052

Regd. Office: 125, CENTRAL AVENUE, WARDHAMAN NAGAR, NAGPUR, MAHARASHTRA, 440008

STATEMENT OF STANDALONE AUDITED CASH FLOWS FOR THE YEAR ENDED 31ST MARH, 2026

	Particulars	Year ended March 31, 2026 ₹ in Lakhs	Year ended March 31, 2025 ₹ in Lakhs
A	Cash flows from operating activities		
	Profit for the year	9	(9)
	Adjustments for:		
	Bad debts written off	-	-
	Provision for doubtful debts	-	-
	Profit on sale of investments	-	-
	Depreciation and amortisation of non-current assets	-	-
	Change in fair value of investments	-	-
	Interest expense	-	-
	Interest income	-	-
	dividend received	-	-
		-	-
	Movements in working capital:		
	(Increase)/decrease in trade receivables	(273)	-
	(Increase)/decrease in inventory	-	-
	(Increase)/decrease in other financial assets	(12)	-
	(Increase)/decrease in other assets	15	(57)
	Increase/(decrease) in borrowings	-	-
	Increase/(decrease) in trade payables	(96)	(0)
	(Decrease)/increase in other financial liabilities	13	0
	(Decrease)/increase in other liabilities	-	(1)
	Increase/(decrease) in provisions	1	-
		(343)	(66)
	Cash generated from operations	(343)	(66)
	Income taxes paid	-	-
	Net cash generated by operating activities	**(343)**	**(66)**
B	Cash flows from investing activities		
	Capital expenditure on fixed assets	-	-
	Proceeds from sale of fixed assets	-	-
	Purchase of current investments	-	-
	Proceeds from sale of current investments	-	-
	Purchase of non-current investments	-	-
	receipt of security deposit	-	-
	Change in other non-current assets	-	201
	dividend received	-	-
	Interest received	-	-
	Net cash (used in)/generated by investing activities	**-**	**201**
C	Cash flows from financing activities		
	Amount borrowed	-	-
	Payment against long term borrowing	-	(135)
	Increase in Share Capital	353	-
	Securities premium received on issue of 8% Non-cumulatiive com	-	-
	Net cash used in financing activities	**353**	**(135)**
	Net increase in cash and cash equivalents	9	(1)
		-	-
	Cash and cash equivalents at the beginning of the year	16	17
		-	-
	Cash and cash equivalents at the end of the year	25	16
		-	-

For POPEES BABY CARE INDIA LIMITED

Date: 30/05/2026

Place: Nagpur

SHAJU THOMAS
MANAGING DIRECTOR
DIN 06415983