TOYAM SPORTS LIMITED

Date: 17th July, 2026

To,

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

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

SECURITY CODE: 538607, SECURITY ID: TOYAMSL.

Subject: Outcome of the Board Meeting held on Friday, 17th July, 2026.

Dear Sir(s),

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements), 2015, inform you that the meeting of the Board of Directors of **Toyam Sports Limited** held today i.e., **Friday, 17th July, 2026** at the registered office of the Company situated at 503, Shri Krishna Complex, Opp. Laxmi Industrial Estate, New Link Road, Andheri West, Mumbai–400053, the board has transacted and approved the following matters:

1. The Audited Standalone and Consolidated Financial Results for the quarter and year ended 31st March, 2026;

2. The Auditor's Report on the Financial Results for the quarter and year ended 31st March, 2026;

3. Adopted the declaration regarding the Auditor's Report with modified opinion(s) pursuant to the Regulation 33(3) (d) of SEBI (LODR) Regulation, 2015;

4. Adopted related party transaction statement as on 31st March, 2026 under regulation 23(9) of SEBI LODR Regulations, 2015

The aforementioned meeting commenced at 6:30 P.M and Concluded at 10:00 P.M.

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

Thanking You

For Toyam Sports Limited

NAYAN SABLOK

Nayan Sablok
Company Secretary

Toyam Sports Limited (Formerly known as Toyam Industries Limited)

Statement of Standalone Financial Results for the Quarter and Year ended on March 31, 2026

(Rs. in Lakhs)

		Standalone				
		Quarter ended			Year ended	
		31.03.2026	31.12.25	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	**Income**					
	a) Revenue from operations	0.30	-	-71.13	0.65	39.90
	b) Other Income	-	-		-	78.24
	Total Income	**0.30**	**-**	**-71.13**	**0.65**	**118.14**
2	(c) **Expenses**					
	a) Purchase of Stock in trade	-			-	
	b) Changes in Inventory	-			-	
	c) Operating Expeses	-		2.40	-	596.17
	d) Employee benefits expense		0.28	14.12	1.15	380.88
	e) Finance costs		2.00	-	-	-
	f) Depreciation and amortisation expense	2.86	-	2.58	2.86	4.90
	g) Other expenses	3.01		467.24	26.90	511.21
	Total expenses	**5.87**	**2.28**	**486.34**	**30.91**	**1,493.16**
3	**Profit/ (Loss) from Operations before Exceptional Items (1-2)**	(5.57)	(2.28)	(557.48)	(30.26)	(1,375.03)
4	Exceptional Items	-	-	2,832.92	-	2,832.92
5	**Profit/ (Loss) from Ordinary activities Before Tax (3-4)**	**(5.57)**	**(2.28)**	**(3,390.40)**	**(30.26)**	**(4,207.95)**
	Current tax	-	-	-	-	-
	Taxes of earlier years			-		2.43
	Deferred tax	-0.48	-	0.07	-0.48	0.20
6	**Tax expense**	-0.48	-	0.07	-0.48	2.63
7	**Net Profit/(Loss) for the period (5-6)**	**(5.09)**	**(2.28)**	**(3,390.47)**	**(29.78)**	**(4,210.58)**
8	**Other Comprehensive Income (Net of tax)**		-			
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-		-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income (Net of tax)	-	-	-	-	-
9	**Total Comprehensive Income (7+8)**	(5.09)	(2.28)	(3,390.47)	(29.78)	(4,210.58)
10	**Paid-up equity share capital**	5,778.15	5,778.15	5,778.15	5,778.15	5,778.15
	(Face Value of Rs. 1 each)					
11	**Other Equity**	-	-	-	-	-
12	**Basic and diluted Earnings per share**	(0.01)	-	(5.87)	(0.01)	(0.73)
	See accompanying notes to the financial results.					

1) The above standalone financial results for quarter and half year ended September 30, 2025 ('the results') of Toyam Sports Limited (Formally known as Toyam Industries Limited) ('the Company') which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on January 09, 2026. The standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. The statutory Auditors have expressed an modified audit conclusion on the above results.

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

3) The figures for the quarter ended March 31, 2026 and March 31,2025 are balancing figures between the audited figures in respect of the full financial years and the published year to date unaudited figures for the nine months ended December 31, 2025 and December 31, 2024 being the dates of the end of the Third quarter of the financial year which were subjected to limited review by the Auditors.

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

Date: July 17, 2026
Place: Mumbai

Shahnawaz Sayed
Chief Financial Officer
DIN : 10524644

TOYAM SPORTS LIMITED (Formerly known as Toyam Industries Limited)
Standalone Balance Sheet as at March 31, 2026

(Amount In Rs. lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
(1) Non - Current Assets		
(a) Property, Plant and Equipment	16.87	19.73
(b) Financial assets		
(i) Investments	16377.58	16,377.58
(ii) Other financial assets	6.85	6.85
(c) Deferred tax Asset	3.20	2.72
(d) Other Non-Current Assets	80.96	77.32
(e) Non-Current Tax Assets (Net)	58.19	58.19
Total Non - Current Assets (A)	16543.65	16,542.38
(2) Current Assets		
(a) Inventories	2.19	2.19
(b) Financial assets		
(i) Trade receivables	44.20	44.20
(ii) Cash and cash equivalents	6.72	18.30
(iii) Bank balances other than (ii) above	0.00	-
(iv) Loans	7559.82	7,559.82
(v) Other financial assets	505.61	527.11
(c) Other current assets	4890.01	4,885.82
Total Current Assets (B)	13008.54	13,037.44
TOTAL ASSETS (A+B)	29552.19	29,579.81
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	5778.15	5,778.15
(b) Other Equity	23061.92	23,091.68
Total Equity (A)	28840.07	28,869.83
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Other financial liabilities	0.00	-
(b) Provisions	0.00	-
Total Non Current Liabilities (B)	0.00	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	-
(ii) Trade payables		
Total outstanding dues to Micro enterprise and small enterprise	0.00	0.71
Total outstanding dues to creditors other than Micro enterprise and small enterprise	220.27	222.23
(iii) Other financial liabilities	0.00	-
(b) Other current liabilities	488.35	487.04
(c) Provisions	3.50	-
(d) Current tax liabilities (Net)	0.00	-
Total Current Liabilities (C)	712.12	709.98
TOTAL EQUITY AND LIABILITIES (A+B+C)	29552.19	29,579.81

TOYAM SPORTS LIMITED MUMBAI

Shahnawaz Sayed
Chief Financial Officer
DIN : 10524644

TOYAM SPORTS LIMITED (Formerly known as Toyam Industries Limited)

Statement Of Cash Flows For The Year Ended Mar 31, 2026

(Amount In Rs. lakhs)

			March 31, 2026	March 31, 2025
A)		**CASH FLOW FROM OPERATING ACTIVITIES**		
		Net Profit before tax & Extraordinary Items	-30.26	-1,375.03
		Adjustment for:		
		Depreciation / Amortisation	2.86	4.90
		Interest income on FDs & IT Refund	-	-
		Interest income on loans & advances	-	-
		Sundry balance written back	-	-78.24
		Employee Compensation Expense	-	319.40
		Allowance for Bad Debts	-	385.03
		OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**-27.40**	**-743.94**
		ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
		(Increase) / Decrease in Inventories	-	-
		(Decrease)/ Increase in Trade payables, current liabilities, provisions and other financial liabilities	2.15	365.52
		(Increase) / Decrease in financail assets and other assets	13.68	(100.03)
		(Increase) / Decrease in trade receivables & loans	0.00	357.86
			15.82	623.35
		Cash Generated from Operations	**-11.58**	**-120.59**
		Direct Taxes paid	0.00	-13.45
		NET CASH FROM OPERATING ACTIVITIES	**-11.58**	**-134.04**
B)		**CASH FLOW FROM INVESTING ACTIVITIES**		
		Purchase of Fixed Assets including Capital Work in Progress		**-1.86**
		Interest Received		-
		NET CASH USED IN INVESTING ACTIVITY	0.00	-1.86
C)		**CASH FLOW FROM FINANCING ACTIVITIES**		
		Proceeds from issue of shares	0.00	125.00
		Proceeds from Borrowings	0.00	-
		NET CASH USED IN FINANCING ACTIVITY	0.00	125.00
		NET CHANGES IN CASH & CASH EQUIVALENTS(A+B+C)	**-11.58**	**-10.89**
		OPENING BALANCE OF CASH & CASH EQUIVALENTS	18.30	29.19
		CLOSING BALANCE OF CASH & CASH EQUIVALENTS	6.72	18.30
			-11.58	**-10.89**
		Closing Balance of Cash & Cash Equivalents		
	1.00	Cash and Cash Equivalents Includes: (Refer Note No 10)	6.72	18.30
		CASH IN HAND	0.04	8.18
		BALANCE WITH SCHEDULED BANKS		
		- In Current Account	6.68	10.12
			6.72	18.30

SPORTS LIMITED MUMBAI

Shahnawaz Sayed
Chief Financial Officer
DIN : 10524644

A S G R & CO
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Standalone Annual Financial Results

Qualified Opinion

We have audited the accompanying standalone annual financial results of Toyam Sports Limited (Formally known as Toyam Industries Limited) (hereinafter referred to as the "Company") for the year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, except for the matters mentioned in the basis for qualified opinion paragraph, the aforesaid standalone annual financial results give the information required by the Companies Act, 2013, as amended ("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 net profit and other comprehensive income and other financial information for the year ended March 31, 2026.

Basis for Qualified opinion

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

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

c) According to the information and explanations provided to us, the Company has substantial investments and loans and advances outstanding for the year ended March 31, 2026. However, management has not provided us with a detailed assessment regarding applicability of Section 45-IA of the Reserve Bank of India Act, 1934, including evaluation of the Principal Business Criteria prescribed by the Reserve Bank of India. Consequently, we are unable to determine whether the Company is required to obtain registration under Section 45-IA of the RBI Act and the consequential impact, if any, on the accompanying financial results.

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

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

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

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INDIA
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Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone annual financial results of the current period. These matters were addressed in the context of our audit of the standalone annual financial results as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Loans & Advances

Description of Key Audit Matter:

There is an inherent risk around the Loans given by the Company including high degree of complexity and judgement involved for the Company in the estimating individual and collective credit impairment provisions and write-off against these loans given by the Company. The Company's impairment provision for receivables from financing business is based on the expected credit loss approach laid down under Indian Accounting Standard (Ind AS 109) 'Financial Instruments'.

Under this approach, the management has been required to exercise judgment in areas viz.
- Calculation of historical default rates
- Estimates and external factors to arrive at probability of future defaults and
- Significant assumption regarding probability of various scenarios, credit policy and discounting rates for different industries considering individual borrower profile.

In view of the high degree of estimation involved in the process of calculation impairment provision and considering its significance to the overall Ind AS financial results whereby any error/ omission in estimation may give rise to a material misstatement of Ind AS financial results, it is considered as Key Audit Matter.

Auditor's response:

Our Audit Procedures included considering appropriateness of the Company's accounting policies for impairment of financial assets and assessing compliance with IND AS 109.

For loans which are assessed for impairment on a portfolio basis we performed particularly the following procedures:

· Obtained an understanding of the systems, process and controls implemented by the management for recording Loans and computing interest thereon.

· We understood the methodology and policy laid down for loans given by the company.

· We have reviewed the existence of recovery process in the event of default.

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A-47 Sankhesh ABC, Mira Bhayander Road, Sanghvi Nagar, Hatkesh Mira Road East- 401107
caghanshyam@zohomail.in 9594295339

· On selected specific/ statistical samples of Loans, we tested that the revenue recognized is in accordance with the revenue recognition accounting standard.
· We have verified and reviewed the historical trends of repayment of principal amount of loan and repayment of interest.
· We tested the reliability of the key data inputs and related management controls
· We have assessed the assumptions made by the Company in making provision considering forward looking information and business estimates

Responsibilities of Management's and Board of Directors' for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial results.

The Company's Management and the Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone annual financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can

ASGR AND CO. FIRM REG. NO. 14876 CHARTERED ACCOUNTANTS 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 annual financial results.

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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.

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

- 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results 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 results.

We communicate with those charged with governance regarding, among other matters, the planned scope and

ASGR AND CO. FIRM REG. NO. 146769W CHARTERED ACCOUNTANTS

A S G R & CO
CHARTERED ACCOUNTANTS

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 annual financial results 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.

Other Matters

The standalone annual financial results include the results for the quarters ended March 31, 2026 and March 31, 2025 being the balancing figure 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 respective financial years which were subject to limited review by us.

For A S G R & CO

Chartered Accountants

Firm Registration Number: 148769W

Ghanshyam

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

Ghanshyam Sharma

Partner

Membership No. 621739

Place: Mumbai

Date:- 17th July, 2026

UDIN:- 26621739PUWIKI3531

Toyam Sports Limited (Formerly known as Toyam Industries Limited)

Statement of Consolidated Financial Results for the Quarter and Year ended on March 31, 2026

(Rs. in Lakhs)

		Consolidated				
		Quarter ended	Quarter ended	Quarter ended	Year ended	Year ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	**Income**					
	a) Revenue from operations	0.30	-	25.13	91.74	694.37
	b) Other Income		-		-	78.24
	Total Income	**0.30**	**-**	**25.13**	**91.74**	**772.61**
2	(c) **Expenses**					
	a) Purchase of Stock in trade					
	b) Changes in Inventory				-	-
	c) Operating Expeses		561.68	14.82	-	702.01
	d) Employee benefits expense	54.85	55.01	41.58	227.87	509.67
	e) Finance costs			-	-	-
	f) Depreciation and amortisation expense	2.86		2.58	2.86	4.90
	g) Other expenses	286.23	1.24	638.90	1,727.86	716.93
	Total expenses	**343.94**	**617.91**	**697.87**	**1,958.58**	**1,933.51**
3	**Profit/ (Loss) from Operations before Exceptional Items (1-2)**	(343.64)	(617.91)	(672.74)	(1,866.84)	(1,160.89)
4	**Exceptional Items**					
	Investment Impairment Provision			972.79	-	972.79
	Goodwill Impairment Provision	-	-	2,659.19	-	2,659.19
5	**Profit/ (Loss) from Ordinary activities Before Tax (3-4)**	**(343.64)**	**(617.91)**	**(4,304.72)**	**(1,866.84)**	**(4,792.87)**
	Current tax	-	-	-	-	-
	Taxes of earlier years	-	-	2.43		2.43
	Deferred tax	-0.48	-	0.20	-0.48	0.20
6	**Tax expense**	-0.48	-	2.63	-0.48	2.63
7	**Net Profit/(Loss) for the period (5-6)**	**(343.16)**	**(617.91)**	**(4,307.35)**	**(1,866.36)**	**(4,795.50)**
8	**Other Comprehensive Income (Net of tax)**		-			
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-		-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income (Net of tax)	-	-	-	-	-
9	**Total Comprehensive Income (7+8)**	**(343.16)**	**(617.91)**	**(4,307.35)**	**(1,866.36)**	**(4,795.50)**
10	**Total Comprhensive Income for the year**					
	Attributable to Holding	**(175.01)**	**(316.26)**	**(2,196.75)**	**(966.44)**	**(4,900.43)**
	Attributable to NCI	**(168.15)**	**(301.67)**	**(2,110.60)**	**(899.92)**	**104.93**
11	**Paid-up equity share capital**	5,778.15	5,778.15	5,778.15	5,778.15	5,778.15
	(Face Value of Rs. 1 each)					
12	**Other Equity**	-	-	-	-	-
13	**Basic and diluted Earnings per share**	-0.30	-0.55	-3.80	-0.32	-0.83
	See accompanying notes to the financial results.					

1) The above consolidated financial results for quarter and year ended March 31, 2026 ('the results') of Toyam Sports Limited (Formerly known as Toyam Industries Limited) ('the Company') and its Subsidiaries ("the Group") which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on July 17, 2026. The consolidated financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. The statutory Auditors have expressed an modified audit conclusion on the above results.

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

3) The figures for the quarter ended March 31, 2026 and March 31,2025 are balancing figures between the audited figures in respect of the full financial years and the published year to date unaudited figures for the nine months ended December 31, 2025,and December 31, 2024 being the dates of the end of the Third quarter of the financial year which were subjected to limited review by the Auditors.

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

Date: July 17, 2026
Place: Mumbai

Shahnawaz Sayed
Chief Financial Officer
DIN : 10524644

TOYAM SPORTS LIMITED MUMBAI

TOYAM SPORTS LIMITED (Formerly known as Toyam Industries Limited)
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(Amount In Rs. lakhs)

Particulars			As at March 31, 2026	As at March 31, 2025
ASSETS				
(1)	Non - Current Assets			
	(a)	Property, Plant and Equipment	16.87	19.73
	(b)	Goodwill on Consolidation	16364.87	16,364.87
	(c)	Financial assets		
		(i) Investments	7.71	7.71
		(ii) Other financial assets	6.85	6.85
	(d)	Deferred tax Asset	3.20	2.72
	(e)	Other Non-Current Assets	80.96	77.32
	(f)	Non-Current Tax Assets (Net)	58.19	58.19
	Total Non - Current Assets (A)		16538.65	16,537.38
(2)	Current Assets			
	(a)	Inventories	2.19	2.19
	(b)	Financial assets		
		(i) Trade receivables	118.18	1,406.92
		(ii) Cash and cash equivalents	6.85	23.38
		(iii) Bank balances other than (ii) above	0.00	-
		(iv) Loans	7559.82	7,559.82
		(v) Other financial assets	769.91	527.11
	(c)	Other current assets	4890.01	5,164.77
	Total Current Assets (B)		13346.96	14,684.19
		TOTAL ASSETS (A+B)	29885.61	31,221.57
EQUITY AND LIABILITIES				
EQUITY				
	(a)	Equity share capital	5778.15	5,778.15
	(b)	Other Equity	22537.65	23,495.80
	(c)	Non-Controlling Interest	-510.81	389.12
	Total Equity (A)		27805.00	29,663.06
LIABILITIES				
(1)	Non Current Liabilities			
	(a)	Financial Liabilities		
		(i) Other financial liabilities	0.00	-
	(b)	Provisions	0.00	-
	Total Non Current Liabilities (B)		0.00	-
(2)	Current Liabilities			
	(a)	Financial Liabilities		
		(i) Borrowings	0.00	-
		(ii) Trade payables		
		Total outstanding dues to Micro enterprise and small enterprise	0.00	-
		Total outstanding dues to creditors other than Micro enterprise and small enterprise	233.77	234.54
		(iii) Other financial liabilities	930.41	456.45
	(b)	Other current liabilities	912.94	867.51
	(c)	Provisions	3.50	-
	(d)	Current tax liabilities (Net)	0.00	-
	Total Current Liabilities (C)		2080.61	1,558.50
		TOTAL EQUITY AND LIABILITIES (A+B+C)	29885.61	31,221.57

TOYAM SPORTS LIMITED MUMBAI

Shahnawaz Sayed
Chief Financial Officer
DIN : 10524644

TOYAM SPORTS LIMITED (Formerly known as Toyam Industries Limited)

Statement Of Cash Flows For The Year Ended March 31, 2026

		2025-26	2024-25
		Amt in Rs. lakhs	Amt in Rs. lakhs
A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax & Extraordinary Items	-1866.84	-1,160.89
	Adjustment for:		
	Depreciation / Amortisation	2.86	4.90
	Interest income on FDs & IT Refund	0.00	-78.24
	Interest income on loans & advances	0.00	
	Sundry balance written back		
	Employee Compensation Expense	0.00	319.40
	Allowance for Bad Debts	0.00	385.03
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	-1863.98	-529.81
	ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
	(Increase) / Decrease in Inventories		
	(Decrease)/ Increase in Trade payables, current liabilities, provisions and other financial liabilities	522.10	-317.74
	(Increase) / Decrease in financail assets and other assets	28.31	-175.28
	(Increase) / Decrease in trade receivables & loans	1288.74	524.96
		1839.16	31.94
	Cash Generated from Operations	-24.83	-497.86
	Direct Taxes paid	0.00	-13.45
	NET CASH FROM OPERATING ACTIVITIES	-24.83	-511.31
B)	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets including Capital Work in Progress	0.00	-1.86
	Interest Received	0.00	-
	NET CASH USED IN INVESTING ACTIVITY	0.00	-1.86
C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from issue of shares	0.00	125.00
	Proceeds from Borrowings	0.00	-
	NET CASH USED IN FINANCING ACTIVITY	0.00	125.00
	NET CHANGES IN CASH & CASH EQUIVALENTS(A+B+C)	-24.83	-388.17
	Effect of Exchange Rate Changes on Cash & Cash Equivalents	8.29	-
	Net Increase in Cash including Exchange Difference	-16.54	-388.17
	OPENING BALANCE OF CASH & CASH EQUIVALENTS	23.38	411.56
	CLOSING BALANCE OF CASH & CASH EQUIVALENTS	6.85	23.38
		-16.54	-388.18
	Closing Balance of Cash & Cash Equivalents		
1.00	Cash and Cash Equivalents Includes: (Refer Note No 10)		
	CASH IN HAND	0.04	10.46
	BALANCE WITH SCHEDULED BANKS		
	- In Current Account	6.81	12.92
		6.85	23.38

TOYAM SPORTS LIMITED MUMBAI

Shahnawaz Sayed
Chief Financial Officer
DIN : 10524644

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Toyam Sports Limited (Formally known as Toyam Industries Limited)
Report on the Audit of the Consolidated Annual Financial Results

Qualified Opinion

We have audited the accompanying consolidated annual financial results of Toyam Sports Limited (Formally known as Toyam Industries Limited) ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries collectively referred to as "the Company" or "the Group"), for the year ended March 31, 2026,attached herewith, being submitted by the Holding Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, except for the matters mentioned in the basis for qualified opinion paragraph, the aforesaid consolidated annual financial results

a. include the annual financial results of the following subsidiaries and associate:

	Holding Company
1	Toyam Sports Limited (Formally known as Toyam Industries Limited)
	Subsidiaries:
2	Kumite 1 League Private Limited
3	Pacific Star Sports Services L.L.C.

b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

ASGR AND CO. FIRM REG NO 146769W CHARTERED ACCOUNTANTS

Basis for Qualified Opinion

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

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

c) According to the information and explanation given to us, the Company has substantial investments and loans and advances outstanding for the year ended March 31, 2026. However, management has not provided us with a detailed assessment regarding applicability of Section 45-IA of the Reserve Bank of India Act, 1934, including evaluation of the Principal Business Criteria prescribed by the Reserve Bank of India. Consequently, we are unable to determine whether the Company is required to obtain registration under Section 45-IA of the RBI Act and the consequential impact, if any, on the accompanying financial statements.

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

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

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

ASGR AND CO. FIRM REG. NO. 148759W CHARTERED ACCOUNTANTS

We conducted our audit of the consolidated annual financial results 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 consolidated annual financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the consolidated annual financial results 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 obtained by us along with the consideration of audit report of the other auditors referred to in sub-paragraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated annual financial results of the current period. These matters were addressed in the context of our audit of the consolidated annual financial results as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Loans & Advances –

Description of Key Audit Matter:

There is an inherent risk around the Loans given by the Company including high degree of complexity and judgement involved for the Company in the estimating individual and collective credit impairment provisions and write-off against these loans given by the Company. The Company's impairment provision for receivables from financing business is based on the expected credit loss approach laid down under Indian Accounting Standard (Ind AS 109) 'Financial Instruments'. Under this approach, the management has been required to exercise judgment in areas viz.

- Calculation of historical default rates
- Estimates and external factors to arrive at probability of future defaults and
- Significant assumption regarding probability of various scenarios, credit policy and discounting rates for different industries considering individual borrower profile.

In view of the high degree of estimation involved in the process of calculation impairment provision and considering its significance to the overall Ind AS financial statement whereby any error/ omission in estimation may give rise to a material misstatement of Ind AS financial statements, it is considered as Key Audit Matter.

ASGR AND CO. FRM REG. NO. 148769W CHARTERED ACCOUNTANTS

Auditor's response:

Our Audit Procedures included considering appropriateness of the Company's accounting policies for impairment of financial assets and assessing compliance with IND AS 109.

For loans which are assessed for impairment on a portfolio basis we performed particularly the following procedures:

- Obtained an understanding of the systems, process and controls implemented by the management for recording Loans and computing interest thereon.
- We understood the methodology and policy laid down for loans given by the company.
- We have reviewed the existence of recovery process in the event of default.
- On selected specific/ statistical samples of Loans, we tested that the revenue recognized is in accordance with the revenue recognition accounting standard.
- We have verified and reviewed the historical trends of repayment of principal amount of loan and repayment of interest.
- We tested the reliability of the key data inputs and related management controls
- We have assessed the assumptions made by the Company in making provision considering forward looking information and business estimates

Responsibility of Management and Board of Director's for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial results.

The Holding Company's Management and the Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated annual financial results that give a true and fair view of the consolidated net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid.

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

In preparing the consolidated Annual Financial Results, management and Board of Directors of the respective Companies included in the Group are responsible for assessing the ability of the respective Companies 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 management and Boards of Directors either intend to liquidate their respective Companies or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

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

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

- Identify and assess the risks of material misstatement of the 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.

- 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 Holding Company and its subsidiaries Companies incorporated in India has adequate internal financial controls system 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 management.

SGR AND CO. FIRM 148769W CHARTERED ACCOUNTANTS

- 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 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.

- Evaluate the overall presentation, structure and content of the Consolidated Annual Financial Results, including the disclosures, and whether the Consolidated Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entity within the Group to express an opinion on the Consolidated Annual Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of the entity included in the Consolidated Annual Financial Results of which we are the independent auditors. For the other entities included in the Consolidated Annual Financial Results, which has been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub-paragraph (a) of the section titled 'Other Matters' in this audit report.

We believe that the audit evidence obtained by us along with the consideration of audit report of the other auditors referred to in sub-paragraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Annual Financial Results.

Materiality is the magnitude of misstatements in the Consolidated Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Annual Financial Results 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.

ASGR AND CO. FIRM REG. NO. 146769W CHARTERED ACCOUNTANTS

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Annual Financial Results 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

Other Matters

a. The consolidated annual financial results include the results for the quarters ended March 31, 2026 and March 31, 2025 being the balancing figure 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 respective financial years which were subject to limited review by us.

b. We did not audit the financial statement/ information of 1 subsidiary included in the Consolidated Annual Financial Results whose Ind AS financial statements include total assets of Rs.2.35 lakhs as at March 31, 2026 and total revenue of Nil, and total Profit of Nil, including other comprehensive income for the year ended March 31, 2026 as considered in the consolidated annual financial results. These Financial statements have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the Consolidated Ind AS financial results insofar as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of section 143 (3) of the Act insofar as it relates to the aforesaid subsidiaries is based solely on the reports of such auditors. Our opinion on the consolidated Ind As financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of other auditors.

c. We did not review the financial statements/ information of 1 subsidiary incorporated outside India included in the financial statement, whose financial results reflect total assets of Rs. 338.41 lakhs as at March 31, 2026 and total revenue of 91.09 lakhs, and total Loss of Rs.1836.58 lakhs including other comprehensive income for the year ended March 31, 2026, as considered in the consolidated unaudited financial Result. Financial statements of these subsidiaries have been prepared under generally accepted accounting principles in respective countries ('the Local GAAP') and are reviewed by auditors in those countries. Review reports issued by such auditors have been furnished to us by the management. For the purpose of preparation of Consolidated Annual Financial Results of the Group, the aforesaid Local GAAP financial results have been restated by the management of the Company to confirm to Ind AS and the conversion adjustments are reviewed by us. Our opinion on the financial statement, in so far as it relates to the amounts and disclosures of the aforesaid

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

subsidiaries, apart from the aforesaid conversion adjustments, is based on the reports of other auditors and is not modified in respect of our reliance on the work done and the reports of the other auditor.

For A S G R & CO
Chartered Accountants
Firm Registration
Number: 148769W

Ghanshyam

Ghanshyam Sharma
Partner
Membership No. 621739
Place: Mumbai
Date:- 17th July, 2026
UDIN:- 26621739DYOIEQ2427

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

TOYAM SPORTS LIMITED

Date: 17th July, 2026
To,
Department of Corporate Services,
Bombay Stock Exchange,
Ground Floor, P.J. Towers,
Dalal Street Fort,
Mumbai-400001 .

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

SECURITY CODE: 538607, SECURITY ID: TOYAMSL.

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

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

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

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

Sr. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty				In case monies are due to either party as a result of the transaction	
	Name	Pan	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	Opening Balance	Closing Balance
1	Mohamed Ali Rajabali Budhwani	AGPPB6744D	Key Managerial personnel (Managing Director)	Rent Paid	-	-	-	-
2	Mohamed Ali Rajabali Budhwani	AGPPB6744D	Key Managerial personnel (Managing Director)	Advances Return	-	21,50,000	1,47,92,500	1,26,42,500
3	Shahnawaz Sayed	CQTPS1883A	Key Managerial personnel	remuneration	-	-	-	-

TOYAM SPORTS LIMITED

			(CFO)					
4	Shikhar Khandelwal	JOIPK7497N	Key Managerial personnel (Sitting Fees)	Sitting fees	-	120000	-	63000
5	Shekhar Mennon	ACJPM4151D	Key Managerial personnel (Sitting Fees)	Sitting fees	-	-	1,71,000	1,71,000
6	Cathrine Fernandez	ACCPF0401G	Key Managerial personnel (Sitting Fees)	Sitting fees	-	120000	-	63000
7	Cathrine Fernandez	ACCPF0401G	Key Managerial personnel	Professional Fees	-	50000	-	-
8	Rohit Purohit	CTLPP7312Q	Key Managerial personnel (Sitting Fees)	Sitting fees	-	120000	-	81000
9	Nayan Sablok	GXBPS6213M	Key Managerial personnel	Company Secretary	-	-	-	-

For Toyam Sports Limited

TOYAM SPORTS LIMITED MUMBAI

Shanawaz Sayed
Chief Financial Officer
DIN : 10524644

Date: 17th July, 2026

To,

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

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

SECURITY CODE: 538607, SECURITY ID: TOYAMSL.

Subject: Submission of Declaration as per Second proviso of the Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015 for the Audited Financial Results for 31st March, 2026.

Dear Sir(s),

In accordance with Regulation 33 (3) (d) of SEBI (LODR) Regulations, 2015 as amended from time to time, we hereby declare that the Statutory Auditors of the Company, M/s. A S G R & Co., Chartered Accountants, Mumbai have expressed modified opinion in their Audit Report on the Standalone & Consolidated Financial Statements of the Company for the Financial year 2025-2026.

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

Thanking You

For Toyam Sports Limited

NAYAN
SABLOK

Digitally signed by NAYAN SABLOK
DN: c=IN, postalCode=456010, st=MADHYA PRADESH, street=35 ,ADITYA NAGAR ,UJJAIN,456010, l=UJJAIN, o=Personal, serialNumber=cc2dcc5b8c1a99bb824b6f0cd27575e05dd4b1172785915534fd1a142e1866a1, pseudonym=9fcb654a28184fe49246bff2552c89c7, 2.5.4.20=064dd9be7aacbb58909e2dffa4f17fd22fad33e4d8e0226ad53822889c591e15, email=CSNAYANSABLOK@GMAIL.COM, cn=NAYAN SABLOK
Date: 2026.07.17 21:56:56 +05'30'

Nayan Sablok
Company Secretary

TOYAM SPORTS LIMITED
(Formerly known as Toyam Industries Limited)
CIN: L74110MH1985PLC285384
+91-22-67425111 / +91-22-62364442/43 | info@toyamindustries.com | www.toyamsportsltd.com
503, Shri Krishna, New Link Road, Opp. Laxmi Industrial Estate, Andheri West, Mumbai, Maharashtra - 400053.