

**ADD-SHOP E-RETAIL LIMITED**

CIN: L51109GJ2013PLC076482

Registered office: Office No 38 Third Floor, The Emporia Building Nr. AG Chowk, Rajkot Kalavad Road, Rajkot, Gujarat, India, 360001

Tel. No.: 0281-2363023

---

**Date:** 22<sup>nd</sup> May, 2026

To,

**BSE Limited**

Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai -400 001.

Dear Sir / Madam,

**Subject: Outcome of Board Meeting held today i.e. Friday, 22<sup>nd</sup> May, 2026 and Intimation under Regulation 30 of SEBI (LODR) Regulations, 2015**

**Ref: Security Id: ASRL / Code: 541865**

Pursuant to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors in their meeting held today i.e., Friday, 22<sup>nd</sup> May, 2026, through Video Conferencing which commenced at 04:00 P.M. and concluded at 04:21 P.M. has inter alia, considered and approved.

1. Audited Financial Results of the Company for the Quarter and Year ended on 31<sup>st</sup> March, 2026 along with Auditor's Report.
2. Appointment of M/s. Princy Mehta & Associates, Chartered Accountants, Rajkot as an Internal Auditor of the Company for the Financial Year 2026-27.

*The details required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 are given in **Annexure A**.*

Kindly take the same on your record and oblige us.

Thanking You

**For, Add-Shop E-Retail Limited**

**Dineshkumar B. Pandya**

**Managing Director**

**DIN: 06647303**

**ADD-SHOP E-RETAIL LIMITED**

CIN: L51109GJ2013PLC076482

Registered office: Office No 38 Third Floor, The Emporia Building Nr. AG Chowk, Rajkot Kalavad Road, Rajkot, Gujarat, India, 360001

Tel. No.: 0281-2363023

**Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/ HO/CFD/ PoD2/ OR/P/2023/ 120 dated July 11, 2023 are provided below:**

**1. Appointment of M/s. Princy Mehta & Associates, Chartered Accountants, Rajkot as an Internal Auditor of the Company for the Financial Year 2026-27.**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Name	M/s. Princy Mehta & Associates
2.	Designation	Internal Auditor
3.	Firm Registration Number	147285W
4.	<del>Reason for change viz. appointment, resignation, removal, death or otherwise</del>	Appointment
5.	Brief profile (in case of appointment)	Princy Mehta is a Chartered Accountant and Master of Commerce. She is mainly engaged in the diverse areas of Statutory Audits, Internal and Ind AS Audit. She is also practicing in the field of Income Tax, GST and Compliances, RERA Compliance since 2017. She is regularly appearing before the adjudicating and appellate authorities for Income tax matters and assisted for ITAT matters.
6.	Date of appointment / <del>cessation</del> (as applicable)	22 <sup>nd</sup> May, 2026
7.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable

**ADD-SHOP E-RETAIL LIMITED**  
CIN - L51109GJ2013PLC076482

Office No 38 Third Floor, The Emporia Building Nr. AG Chowk,  
Rajkot Kalavad Road, Rajkot, Gujarat, India, 360001  
E-Mail: info@addshop.in Web: www.addshop.co  
Tel. No.: 0281-2363023

**Standalone Financial Results of the quarter and Year ended on March 31,2026**

(Amount in Rs Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue From Operations	5,699.13	3,485.42	4,973.40	15,520.40	15,512.95
II Other Income	-	-	-	-	-
<b>III Total Income (I+II)</b>	<b>5,699.13</b>	<b>3,485.42</b>	<b>4,973.40</b>	<b>15,520.40</b>	<b>15,512.95</b>
<b>IV EXPENSES:</b>					
Cost of Materials Consumed	-	-	-	-	-
Purchase of Stock-in-Trade	4,607.33	2,505.51	3,747.00	11,661.98	12,342.66
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	(113.54)	122.81	58.02	(50.58)	(623.55)
Employee Benefits Expenses	45.38	41.53	110.42	156.05	298.59
Finance costs	27.74	29.43	27.36	120.46	121.77
Depreciation and amortization expenses	11.28	15.21	14.15	57.88	55.38
Other Expenses	1,062.80	735.33	967.41	3,422.96	2,866.23
<b>Total expenses (IV)</b>	<b>5,640.98</b>	<b>3,449.83</b>	<b>4,924.37</b>	<b>15,368.74</b>	<b>15,061.07</b>
V Profit/(Loss) before exceptional items and tax	58.15	35.60	49.03	151.66	451.88
VI Exceptional Items	-	-	-	-	-
VII Profit before extraordinary items and tax	58.15	35.60	49.03	151.66	451.88
VIII Extraordinary items	-	-	-	-	-
<b>IX Profit/(Loss) before tax</b>	<b>58.15</b>	<b>35.60</b>	<b>49.03</b>	<b>151.66</b>	<b>451.88</b>
<b>X Tax expense: -</b>					
(1) Current Tax	20.07	7.86	12.34	41.47	117.69
(2) MAT Credit Entitlement	-	-	-	-	-
(3) Deferred Tax	2.02	1.93	0.51	4.80	2.41
<b>XI Profit/(Loss) for the period from continuing operation</b>	<b>36.06</b>	<b>25.81</b>	<b>36.18</b>	<b>105.40</b>	<b>331.79</b>
XII Profit/(Loss) for discontinued operation	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-
<b>XV Profit/(Loss) for the period</b>	<b>36.06</b>	<b>25.81</b>	<b>36.18</b>	<b>105.40</b>	<b>331.79</b>
<b>XVI Other Comprehensive Income</b>					
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	-	-	-	-	-
<b>XVII Other comprehensive income [net of tax]</b>	<b>36.06</b>	<b>25.81</b>	<b>36.18</b>	<b>105.40</b>	<b>331.79</b>
Attributable to: Owners of the Company	-	-	-	-	-
Non-controlling interests	-	-	-	-	-
<b>XVIII Total comprehensive income</b>	<b>36.06</b>	<b>25.81</b>	<b>36.18</b>	<b>105.40</b>	<b>331.79</b>
<b>XIX Details of equity share capital</b>					
Paid-up equity share capital	<b>2,831.30</b>	<b>2,831.30</b>	<b>2,831.30</b>	<b>2,831.30</b>	<b>2,831.30</b>
Face value of equity share capital (In Rs)	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
Reserves excluding revaluation reserve	-	-	-	-	-
<b>XX Earnings per equity share (for continuing operation):</b>					
(1) Basic	0.13	0.09	0.13	0.37	1.17
(2) Diluted	0.13	0.09	0.13	0.37	1.17

Place: Rajkot  
Date: 22/05/2026



**DINESHKUMAR B PANDYA**  
Managing Director  
DIN - 06647303

## Notes to Accounts

1. Number of Investors complaints received, disposed of and lying unresolved as on 31.03.2026: 0
2. The above results have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 22<sup>nd</sup> May, 2026.
3. Previous year figures have been regrouped / reclassified wherever necessary to confirm to the current financial year figures and as per Schedule III of the Companies Act, 2013.
4. The Company does not have any subsidiary company.
5. Beginning April 1, 2017, the Company has, for the first time adopted IND AS with transition date of April 1, 2016 and accordingly the above audited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.
6. As the Company is having Six segment i.e. Ayurvedic Product, Animal Food Products, Sanitary Pad, Agriculture Product, Books and Other and Rest is Considered in Unallocable Segment as per requirement of Indian Accounting Standard (Ind As-108) "Operating Segments" notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended time to time) read with section 133 of Companies Act, 2013.
7. There was no adjustment in the profit & loss for Q4 (F.Y. 2025-26) under IND AS.

## ADD-SHOP-E-RETAIL LIMITED

CIN - L51109GJ2013PLC076482

Office No 38 Third Floor, The Emporia Building Nr. AG Chowk,  
Rajkot Kalavad Road, Rajkot, Rajkot, Gujarat, India, 360001

### SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(Amount in Rs Lakhs)

Particulars	Note No.	Quarter Ended			Year To Date	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
<b>I. Segment Revenue (Sales and Other operating income)</b>						
- Ayurvedic Product		684.48	829.38	1,094.55	2,437.04	2,134.62
- Animal Food		4,398.81	2,440.07	3,177.21	11,534.28	11,473.44
- Sanitary Pad		0.34	-	2.16	8.12	2.17
- Agriculture Product		612.67	273.40	263.89	1,514.37	1,381.42
- Books and Others		2.67	0.69	435.59	23.19	521.31
- Unallocable		0.15	0.68	-	89.38	-
<b>Total Segment Revenue</b>		5,699.12	3,544.21	4,973.40	15,606.38	15,512.95
<b>II. Segment Results</b>						
- Ayurvedic Product		491.84	711.65	(626.97)	1,628.25	(2,982.22)
- Animal Food		243.01	(2.19)	1,158.71	1,075.71	5,076.04
- Sanitary Pad		(4.76)	(0.08)	2.15	6.84	1.74
- Agriculture Product		546.64	116.66	200.15	1,025.09	1,072.12
- Books and Others		2.50	0.66	434.20	14.09	504.54
- Unallocable	1	(1,160.19)	(1.13)	(1,119.21)	(3,568.11)	(3,221.53)
<b>Total Segment Results</b>		119.04	825.57	49.03	181.88	450.68
<b>III. Segment Assets</b>						
- Ayurvedic Product		234.68	234.68	546.82	234.68	546.82
- Animal Food		14,192.70	14,192.70	14,233.53	14,192.70	14,233.53
- Sanitary Pad		0.09	0.09	0.48	0.09	0.48
- Agriculture Product		39.25	39.25	14.79	39.25	14.79
- Books and Others		4.57	4.57	10.62	4.57	10.62
- Unallocable	2	783.56	783.56	740.95	783.56	740.95
<b>Total Segment Assets</b>		15,254.85	15,254.85	15,547.19	15,254.85	15,547.19
<b>IV. Segment Liabilities</b>						
- Ayurvedic Product		1,021.01	1,021.01	256.55	1,021.01	256.55
- Animal Food		-	-	-	-	-
- Sanitary Pad		-	-	-	-	-
- Agriculture Product		-	-	-	-	-
- Books and Others		-	-	-	-	-
- Unallocable	2	14,233.84	14,233.84	15,290.64	14,233.84	15,290.64
<b>Total Segment Liabilities</b>		15,254.85	15,254.85	15,547.19	15,254.85	15,547.19

#### Notes on Segment Information:

1. Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to each of the segments. Other "unallocable income net of unallocable expenditure" mainly includes incomes and expenses on common services not directly identifiable to individual segments, corporate expenses and unallocable exceptional items.

Segment Assets and Segment Liabilities are as at 31st March 2026, 31st December 2025, and 31st March 2025. Unallocable corporate assets less Unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank.

2. Previous period figures have been re-grouped / re-classified wherever necessary, to conform to this period's classification.

Place: Rajkot  
Date: 22-05-2026



**Mr. DINESHKUMAR PANDYA**  
Managing Director  
DIN - 06647303

**ADD-SHOP E-RETAIL LIMITED**  
CIN - L51109GJ2013PLC076482

Office No 38 Third Floor, The Emporia Building Nr. AG Chowk,  
Rajkot Kalavad Road, Rajkot, Gujarat, India, 360001  
E-Mail: info@addshop.in Web: www.addshop.co  
Tel. No.: 0281-2363023

**Statement of Assets & Liabilities Result for the quarter ended as on March 31, 2026**

Particulars		Year Ended	
		31.03.2026	31.03.2025
		Audited	Audited
<b>I. ASSETS</b>			
<b>Non-Current Assets</b>			
(1) (a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	611.50	535.06	
(ii) Intangible Assets	1.25	1.51	
(iii) Capital Work-in-Progress	-	-	
(iv) Intangible Assets Under Development	-	-	
(b) Non-Current Investments	-	-	
(c) Deferred Tax Assets (Net)	-	-	
(d) Long-term Loans and Advances	7.05	12.52	
(e) Other Non-Current Assets	100.80	2,075.65	
<b>2 Current Assets</b>			
(a) Current Investments	-	-	
(b) Inventories	3,253.12	3,202.54	
(c) Trade Receivables	11,218.99	9,610.97	
(d) Cash and Cash Equivalents	18.99	38.79	
(e) Short-Term Loans and Advances	-	19.50	
(f) Other Current Assets	17.65	50.64	
	0.00	-	
<b>Total Assets</b>	<b>15,229.34</b>	<b>15,547.19</b>	
<b>II. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2,831.30	2,831.30	
(b) Other Equity	8,559.50	8,454.11	
(c) Money received against Share Warrants	-	-	
<b>(2) Share Application Money Pending Allotment</b>	-	-	
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	117.01	20.33	
(b) Deferred Tax Liabilities (Net)	35.77	30.98	
(c) Other Long Term Liabilities	1,250.00	-	
(d) Long-Term Provisions	-	-	
<b>(4) Current Liabilities</b>			
(a) Short-Term Borrowings	1,124.61	3,760.87	
(b) Trade Payables	-	-	
(A) Total outstanding dues of micro enterprises and small enterprises	-	-	
(B) Total outstanding dues Other Than micro enterprises and small enterprises	1,052.11	269.22	
(c) Other Current Liabilities	99.89	39.08	
(d) Short-Term Provisions	159.15	141.30	
<b>Total Equity and Liabilities</b>	<b>15,229.34</b>	<b>15,547.19</b>	

Place: Rajkot  
Date: 22/05/2026



**DINESHKUMAR B PANDYA**  
Managing Director  
DIN - 06647303

**ADD-SHOP E-RETAIL LIMITED**

CIN - L51109GJ2013PLC076482

Office No 38 Third Floor, The Emporia Building Nr. AG Chowk,

Rajkot Kalavad Road, Rajkot, Gujarat, India, 360001

E-Mail: info@addshop.in Web: www.addshop.co

Tel. No.: 0281-2363023

**CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31st March, 2026**

Particulars	Amount in Lakhs		Amount in Lakhs	
	31.03.2026		31.03.2025	
	Rs	Rs	Rs	Rs
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>				
<b>Net Profit Before Tax</b>		151.66		451.88
Add Back: -				
Depreciation	57.88		55.38	
Deferred Revenue Expenditure	-		-	
Loss on sale of Assets	-		-	
Interest expense	120.46		121.77	
Others if any	-	178.34	-	177.14
Deduct: -				
Interest income	-		-	
Profit on sale of Assets	-		-	
Others if any	-	-	-	-
<b>Operating profit before working capital changes</b>		330.00		629.03
<b>Adjustments for:</b>				
Increase/(decrease) in current liabilities & provisions	1,328.65		65.92	
Decrease/(Increase) in Receivables	(1,608.02)		(1,024.89)	
Decrease/(Increase) in Inventories	(50.58)		(623.55)	
Decrease/(increase) in other current assets	33.00		17.49	
Decrease/(increase) in Short Term Advances	19.50		5.25	
Increase/(Decrease) in Payables	782.88	505.43	97.60	(1,462.19)
<b>Cash generated from operations</b>		835.44		(833.16)
Income Tax & Other Adjustment		41.47		167.43
<b>Cash flow before extraordinary item</b>		793.97		(1,000.60)
Proceeds from extraordinary item		-		-
<b>Net Cash flow from Operating activities</b>		793.97		(1,000.60)
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Fixed Assets	(134.06)		17.91	
Sale of Fixed Assets	-		-	
Decrease/(Increase) in Investment	-		-	
Decrease/(Increase) in Other Non Current Asset	1,980.32		(1,475.48)	
Interest income	-		-	
<b>Net Cash used in Investing activities</b>		1,846.27		(1,457.57)
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from issuance of share capital	-		-	
Proceeds from Long term Borrowings	96.68		(36.99)	
Proceeds from Short term Borrowings	(2,636.26)		2,540.80	
Subsidy	-		-	
Interest paid	(120.46)		(121.77)	
<b>Net Cash used in financing activities</b>		(2,660.04)		2,382.04
<b>Net increase in cash &amp; Cash Equivalents</b>		(19.80)		(76.12)
Cash and Cash equivalents as at	<b>31.03.2025</b>	<b>38.79</b>	<b>31.03.2024</b>	<b>114.91</b>
Cash and Cash equivalents as at	<b>31.03.2026</b>	<b>18.99</b>	<b>31.03.2025</b>	<b>38.79</b>

Place: Rajkot

Date: 22/05/2026


**DINESHKUMAR B PANDYA**  
 Managing Director  
 DIN - 06647303

**Auditor's Report on Quarterly Standalone Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
**The Board of Directors,**  
**Add-Shop E-Retail Limited**

**Opinion**

We have audited the accompanying standalone quarterly financial result of **Add-Shop E-Retail Limited** ('The Company') for quarter ended 31<sup>st</sup> March, 2026 and the year to date results for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;
- ii. Give a true and fair view of the net profit / loss and other financial information for the quarter ended on March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.
- iii. The company had initiated a barter activity with some customers during the year. The company sells animal feed to customers and farmers, and in barter, the company acquire food grain from them. Then, the company produce animal feed using the food grain.
- iv. The Outstanding amount of Trade Receivable as on 31st March, 2026 was significantly higher as compare to Revenue for Operation as it holds 72.24 % of Revenue from operations which directly indicates that debtors holding period is too higher.
- v. Further Company has booked Distribution Commission, Incentive & Bonus amount to Rs.23,22,31,855.19. Due to large number of transaction with distributors we are unable to verify one to one transaction as company maintain accounts party-wise, hence they book expenses on total basis rather than party-wise and same was followed for deduction on Tax at source which unable to check one to one transaction.
- vi. The Company has been served by Interim order cum show cause notice Under Sections 11(1), 11(4), 11(4A), 11B (1) and 11B (2) of the Securities and Exchange Board of India Act, 1992 read with Rule 4 (1) of the SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995.



### **Basis of Opinion**

We conducted our Audit of the Standalone Financial Results in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone 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 'ethical requirements' that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made there under, 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 is sufficient and appropriate to provide a basis for our audit opinion on the standalone Financial Results.

### **Management's Responsibility for the Standalone Financial Results**

The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone financial results.

The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes the 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 the frauds and others irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to preparation of standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.



## **Auditors' Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone 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 Standalone financial results.

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 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 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 with reference to standalone financial results 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 Board of Directors.
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 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 financial results, including the disclosures, and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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.

**Other Matters**

We report that the figures for the quarter ended 31st March, 2026 represent the derived figures between the audited figures in respect to the financial year ended 31st March, 2026 and the published unaudited year-to-date figures up to 31st December, 2025, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us.

**FOR, K M CHAUHAN AND ASSOCIATES**  
CHARTERED ACCOUNTANTS  
FRN 125924W



**CA Kishorsinh M Chauhan**  
Partner  
Membership No. 118326  
Date: 22/05/2026  
Place: Rajkot  
UDIN: 26118326SRBDOW5509

**ADD-SHOP E-RETAIL LIMITED**

**CIN: L51109GJ2013PLC076482**

**Registered office: Office No 38 Third Floor, The Emporia Building Nr. AG Chowk, Rajkot Kalavad  
Road, Rajkot, Gujarat, India, 360001  
Tel. No.: 0281-2363023**

---

**Date: 22<sup>nd</sup> May, 2026**

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai – 400 001

Dear Sir / Madam,

**Sub: Declaration in respect of Unmodified Opinion on Standalone Audited Financial Results  
for the Quarter and Year ended on 31<sup>st</sup> March, 2026**

**Ref: Security Id: ASRL / Code: 541865**

We hereby declared that the Statutory Auditor of the Company, M/s. K M Chauhan & Associates., Chartered Accountants, Rajkot, has issued Standalone Audit Report with Unmodified Opinion on Standalone Audited Financial Results for the Quarter and Year ended as on 31<sup>st</sup> March, 2026.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25<sup>th</sup> May, 2016.

Kindly take the same on your record and oblige us.

Thanking You.

**For, Add-Shop E-Retail Limited**

**Dineshkumar B. Pandya**  
**Managing Director**  
**DIN: 06647303**