

26.05.2026

To  
The Manager,  
Bombay Stock Exchange Limited  
Floor 25, P.J. Towers  
Dalal Street  
Mumbai-400001  
Scrip Code: - 530307

To  
The Manager,  
National Stock Exchange of India Limited  
"Exchange Plaza" Plot No. C/1, G. Block  
Bandra-Kurla Complex, Bandra (E)  
Mumbai - 400051  
Symbol: - CLSEL Series: EQ

**Sub: Audited Financial Results and Outcome of Board Meeting**

Dear Sir,

We wish to inform you that the Board of Directors of the Company has, at its meeting held today, inter-alia: -

1. **Considered and Approved the Audited Financial Results (Standalone)** of the Company for the quarter and year ended on March 31<sup>st</sup>, 2026.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose the following: -

- (i) Statement showing the Audited Financial Results (Standalone) for the quarter and year ended March 31, 2026;
- (ii) Statement of Assets and Liabilities for the year ended 31.03.2026.
- (iii) Statement of Cash Flow for the year ended 31.03.2026.
- (iv) Auditor's Report on the Audited Financial Results –Standalone
- (v) Declaration Pursuant to Regulation 33 (3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. **Considered and recommend a Final Dividend** of Re. 3/- (150 %) per equity share of face value of Rs. 2/- each, for the financial year 2025-2026.

The Dividend, if approved by the shareholders in the forthcoming Annual General Meeting (AGM) of the Company, shall be paid/ dispatched to the shareholders on or before 30 days from the date of AGM.

The meeting of the Board of Directors commenced at 2:00 p.m. and concluded at 5:30 p.m.

The above information is also hosted on the website of the company at [www.clsel.in](http://www.clsel.in)

Kindly take the above document on record and acknowledge.

Thanking You  
Yours Faithfully  
For Chaman Lal Setia Exports Limited

  
(Rajeev Setia)  
Joint Managing Director & CFO  
DIN: 01125921  
ENC: AS ABOVE



REGISTERED OFFICE: MEERANKOT ROAD, P.O., CENTRAL JAIL, AJNALA ROAD, AMRITSAR-143002 (INDIA)  
RICE MILLS: KAITHAL ROAD, OPPOSITE CENTRAL SCHOOL, KARNAL - 132001, HARYANA (INDIA)

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**Maharani**  
A BRAND OF CHAMAN LAL SETIA EXPORTS LTD.

A BRAND OF CHAMAN LAL SETIA EXPORTS LTD.



(Rs.in lakhs except EPS data)

Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31st March 2026

Sr. No.	Particulars	3 months ended	3 months ended	3 months ended	Year To Date figures for Current Year Ended	Year to date figures for Previous Year Ended
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	42836.99	43098.77	36769.07	143957.73	149525.58
2	Other Income	398.78	66.34	187.21	1072.05	868.00
3	Total Income (1+2)	43235.77	43165.11	36956.28	145029.78	150393.58
4	Expenses					
(a)	Cost of materials consumed	4484.23	4984.61	3994.02	14318.50	16632.14
(b)	Purchases of Stock-in-trade	14844.29	59845.84	16952.65	95156.06	97467.97
(c)	Change in inventories of finished goods work-in-progress and stock-in trade	12926.42	-31275.54	7384.22	1121.45	2612.79
(d)	Employee benefit expenses	548.59	206.76	548.45	1986.38	1871.21
(e)	Finance costs	318.95	210.06	469.57	902.43	977.48
(f)	Depreciation and amortisation expenses	123.08	126.38	-116.99	463.98	361.11
(g)	Other Expenses	4836.52	4229.62	4552.96	15702.31	16834.07
	Total Expenses	38082.08	38327.73	33784.88	129651.11	136756.77
5	Profit before exceptional items and tax	5153.69	4837.38	3171.40	15378.67	13636.81
6	Exceptional items	Nil	Nil	Nil	Nil	Nil
7	Profit before tax	5153.69	4837.38	3171.40	15378.67	13636.81
8	Tax Expenses					
	Current Tax	1361.06	1263.26	787.78	3996.44	3414.60
	Deferred Tax	-33.87	-19.89	-71.55	-95.63	-65.75
9	Profit for the period from continuing operations	3826.50	3594.01	2455.17	11477.86	10287.96
10	Profit from discontinuing operations	Nil	Nil	Nil	Nil	Nil
11	Tax expenses of discontinuing operations	Nil	Nil	Nil	Nil	Nil
12	Profit from discontinuing operations after Tax	Nil	Nil	Nil	Nil	Nil
13	Profit for the period	3826.50	3594.01	2455.17	11477.86	10287.96
14	Other Comprehensive Income	Nil	Nil	Nil	Nil	Nil
15	Total Comprehensive Income for the period	3826.50	3594.01	2455.17	11477.86	10287.96
16	Paid-up equity share capital (Face value Rs.2/- each)	994.52	994.52	994.52	994.52	994.52
17	Other Equity	0.00	0.00	0.00	82785.45	72292.53
18	Earning per share (Face value of Rs 2/-each)					
	*Not Annualised					
(a)	Basic(Rs.)	7.70	7.24	4.93	23.10	20.68
(b)	Diluted(Rs.)	7.70	7.24	4.93	23.10	20.68

PLACE GURUGRAM  
DATE 26.05.2026

For CHAMAN LAL SETIA EXPORTS LTD.

  
(Rajeev Setia)  
Joint Managing Director & CFO  
Din :01125921



REGISTERED OFFICE: MEERANKOT ROAD, P.O., CENTRAL JAIL, AJNALA ROAD, AMRITSAR-143002 (INDIA)  
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STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31.03.2026		
Particulars	As at March 31,2026 (Audited)	As at March 31,2025 (Audited)
<b>Assets</b>		
<b>(1) Non-current assets</b>		
(a) Property,Plant and Equipment	16707.56	15576.25
(b) Capital work-in-progress	8.18	608.42
(c ) Other intangible assets	23.82	16.86
(d) Other non-current assets	34.24	35.38
<b>Total Non-current assets</b>	<b>16773.80</b>	<b>16236.91</b>
<b>(2) Current assets</b>		
(a) Inventories	42724.81	43375.07
(b) Financial assets		
(i) Investments	10.91	10.91
(ii) Trade receivables	23350.64	22846.75
(iii) Cash and cash equivalents	31.65	21.50
(iv) Other bank balances	12863.96	5728.11
(v) Loans	72.54	88.52
(c ) Other current assests	8141.91	8470.19
<b>Total Current assets</b>	<b>87196.42</b>	<b>80541.05</b>
<b>Total assets</b>	<b>103970.22</b>	<b>96777.96</b>
<b>(3) Equity and liabilities</b>		
<b>(a)Equity</b>		
(i) Equity share capital	994.52	994.52
(ii) Other equity	82785.45	72292.53
(iii) Capiat Redemption Reserve	40.15	40.15
<b>Total Equity</b>	<b>83820.12</b>	<b>73327.20</b>
<b>(4) Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	7387.71	6205.59
(ii) Deferred Tax Liabilities (Net)	192.68	97.05
<b>Total non-current liabilities</b>	<b>7580.39</b>	<b>6302.64</b>
<b>(5) Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	885.64	6110.69
(ii) Trade payables	828.16	1142.03
(iii) Other current liabilities	3377.99	2532.85
(iv) Short Term Provisions	7477.93	7362.54
<b>Total current liabilities</b>	<b>12569.71</b>	<b>17148.12</b>
<b>Total Equity and Liabilities</b>	<b>103970.22</b>	<b>96777.96</b>

PLACE GURUGRAM  
DATE 26.05.2026

For CHAMAN LAL SETIA EXPORTS LTD.

(RAJEEV SETIA)  
Joint Managing Director & CFO  
DIN :01125921

REGISTERED OFFICE: MEERANKOT ROAD, P.O., CENTRAL JAIL, AJNALA ROAD, AMRITSAR-143002 (INDIA)  
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<b>CHAMAN LAL SETIA EXPORTS LTD.</b>		
<b>CASH FLOW STATEMENT FOR YEAR ENDED 31.03.2026</b>		<b>(Rs.in Lakhs)</b>
PARTICULARS	31.03.2026	31.03.2025
<b>A.CASH FLOW FROM OPERATING ACTIVITIES</b>		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	15378.67	13636.81
ADJUSTMENT FOR:-		
DEPRECIATION/AMORTISATION	463.98	361.11
DEFERRED TAX LIABILITY	95.63	65.75
INTEREST RECEIVED/DIVIDEND	839.82	641.97
BAD DEBTS	104.25	128.56
FINANCE COST	902.43	977.48
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>16105.14</b>	<b>14527.74</b>
ADJUSTMENT FOR:-		
INCREASE/DECREASE IN TRADE RECEIVABLES/OTHERS	7639.74	2883.23
INCREASE /DECREASE IN INVENTORIES/OTHERS	650.27	6569.34
INCREASE/DECREASE IN OTHER CURRENT ASSETS	344.26	361.93
INCREASE/DECREASE IN TRADE PAYABLES/OTHERS	645.63	593.14
<b>CASH GENERATED FROM OPERATIONS</b>	<b>10106.56</b>	<b>19234.65</b>
DIVIDEND /ADJUSTED/OTHERS	889.3	8423.13
DIRECT TAXES PAID	3996.44	3414.60
BAD DEBTS	104.25	128.56
<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	<b>5116.57</b>	<b>7268.36</b>
<b>NET CASH FROM OPERATING ACTIVITIES:-</b>	<b>5116.57</b>	<b>7268.36</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
PURCHASE OF FIXED ASSETS ( NET )	1002.02	1737.16
INCREASE/DECREASE IN LONG TERM ADVANCES		14.72
INCREASE IN OTHER NON CURRENT ASSETS	1.14	2.79
INTEREST RECEIVED/DIVIDEND	839.82	641.97
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>-161.06</b>	<b>-1112.70</b>
<b>C.CASH FLOW FROM FINANCING ACTIVITIES</b>		
FINANCE COST	902.43	977.48
PROCEEDS/ REPAYMENT FROM BORROWINGS	4042.93	5186.40
INCREASE/DECREASE IN CURRENT INVESTMENTS		0.00
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>-4945.36</b>	<b>-6163.88</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>10.15</b>	<b>-8.22</b>
CASH AND CASH EQUIVALENTS	21.50	29.72
(OPENING BALANCE)		
CASH AND CASH EQUIVALENTS	31.65	21.50
(CLOSING BALANCE)		

PLACE : GURUGRAM  
DATE : 26.05.2026

For CHAMAN LAL SETIA EXPORTS LTD.

(RAJEEV SETIA)  
Joint Managing Director & CFO  
DIN : 01125821



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**NOTES TO THE STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2026: -**

- 1.) The Company's business activity falls within a single primary reportable business segment i.e. business of manufacturing, trading and marketing of the rice only.
- 2.) The above Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 26.05.2026 and have been audited by the statutory auditor of the Company.
- 3.) The Figures of last quarter are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year to date figures upto December 31, 2025 being the date of the end of the third quarter of the financial year which were subjected to limited review.
- 4.) The Standalone Audited Financial Results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, specified in Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 5.) The Board of Directors of the Company in their meeting held on 26.05.2026 have recommended a final dividend @ 150% i.e. Rs. 3/- per equity share on 49725620 Equity shares of Rs. 2/- each for the year ended 31<sup>st</sup> March, 2026, subject to approval of shareholders in the ensuing Annual General Meeting of the Company.
- 6.) The Ministry of Labour and Employment under the Government of India, after consolidation of 29 existing labour laws into a unified frame work has given four labour codes effective from 21.11.2025. The company has assessed the financial impact on financial results due to changes in these regulations and found no material impact for the quarter and year ended 31.03.2026 due to these changes.
- 7.) Figures for the corresponding previous periods/year have been regrouped /reclassified wherever necessary, in order to make them comparable.

Place :- Gurugram  
Date :- 26.05.2026

For and on behalf of Directors of  
**Chaman Lal Setia Exports Ltd.**

  
**Rajeev Setia**  
(Joint Managing Director & CFO)  
DIN : 01125921



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26.05.2026

To

The Manager,  
Bombay Stock Exchange Limited  
Floor 25, P.J. Towers  
Dalal Street  
Mumbai-400001

The Manager,  
National Stock Exchange of India Limited  
"Exchange Plaza" Plot No. C/1, G. Block  
Bandra-Kurla Complex, Bandra (E)  
Mumbai - 400051

Scrip Code: 530307

Symbol: - CLSEL Series: EQ

**Sub: Audit Report with Unmodified Opinion**

Dear Sir,

**Sub: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)**

This is with reference to the Standalone Audited Financial Results of Chaman Lal Setia Exports Limited for the Fourth Quarter (Q4) and Financial Year ended 31 March 2026, which have been approved by the Board of Directors of the Company at their meeting held on Tuesday 26.05.2026.

In this regard, we do hereby declare that the Auditor's Report on Standalone Audited Financial Results of the Company for the Fourth Quarter (Q4) and Financial Year ended 31st March, 2026 issued by the Statutory Auditors of Company, is with unmodified opinion.

This declaration is given pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This is for your information and record.

Thanking you,

**For Chaman Lal Setia Exports Limited**

  
(Rajeev Setia)  
Joint Managing Director & CFO  
DIN : 01125921  
ENC: AS ABOVE



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**INDEPENDENT AUDITOR'S REPORT ON STANDALONE AUDITED ANNUAL FINANCIAL RESULTS OF  
THE COMPANY FOR THE YEAR ENDED March 31, 2026**

**[PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE  
REQUIREMENTS) REGULATIONS 2015, (AS AMENDED)]**

To,  
The Board of Directors of  
Chaman Lal Setia Exports Ltd.

**Report on the Audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying standalone annual financial results ("the Statement") of **Chaman Lal Setia Exports Ltd.** ("the Company") for the Year ended March 31, 2026 ("Standalone annual financial results, 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2026:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and

(ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the standalone net profit and other comprehensive income and other financial information of the Company for the year ended 31<sup>st</sup> March, 2026.



**BASIS FOR OPINION: -**

We conducted our audit in accordance with the auditing Standards on Auditing ("SAa") specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). 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 financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

**RESPONSIBILITIES OF MANAGEMENT FOR THE STANDALONE FINANCIAL RESULTS**

These Standalone Annual Financial Results have been prepared on the basis of the standalone Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.



In preparing the Standalone annual 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 the Board of Directors 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 of the Company.

#### **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE FINANCIAL RESULTS**

Our objectives are to obtain reasonable assurance about whether the Statement 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 Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of Standalone annual financial results.

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

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



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

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

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

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

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: -**

The standalone annual Financial Results Includes the results for the quarter ended March 31<sup>st</sup> 2026, 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 current financial year which were subject to limited reviewed by us.

Our opinion is not modified in respect of the above matters.

Place :- Amritsar  
Date :- 26.05.2026

For Rajesh Kapoor & Co.  
Chartered Accountants



(Rajesh Kapoor)  
Prop.

M.No. :- 092692

FRN NO. : 013527N

UDIN :- 26092692RZPELC9518