



Elegant

Marbles & Grani Industries Ltd

Manufacturers ▲ Exporters ▲ Importers

May 21, 2026

To,
BSE LIMITED
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001
Scrip Code: 526705

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on May 21, 2026 & Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of Elegant Marbles & Grani Industries Limited (the "Company") has, at its meeting held today i.e. on Thursday, May 21, 2026, *inter alia* considered and approved the following:

1. Audited Financial Results

Audited Financial Results for the Quarter & Financial Year ended on March 31, 2026 as reviewed and recommended by the Audit Committee. In this regard we enclose the following as prescribed under Regulation 33 of the Listing Regulations:

- The detailed format of the Audited Financial Results being submitted as per the Listing Regulations.
- Auditor's Report from the Statutory Auditors, M/s. JD Pawar & Associates, Chartered Accountants;
- Declaration under Regulation 33(3)(d) of the Listing Regulations duly signed by the Chief Financial Officer stating that the said report is with unmodified opinion.

2. Convening of Annual General Meeting (AGM)

- The 41st Annual General Meeting ("AGM") of the Company for the Financial Year 2025-26 will be held on Friday, July 17, 2026 at the Registered Office of the Company situated at E 7/9, RIICO Industrial Area, Abu Road – 307 026, Rajasthan at 09.00 A.M. The Notice of the 41st AGM and the Annual Report shall be submitted on Stock Exchange in due course and shall also be made available on the website of the Company.
- The Register of Members & Share Transfer Books of the Company will remain closed from July 11, 2026 to July 17, 2026 (both days inclusive) for the purpose of 41st AGM. The cut-off date for the purpose of evoting at the 41st AGM will be 10th July, 2026.

The Galleries

Elegant House, Raghuvanshi Mills Compound, S. B. Marg, Lower Parel (W), Mumbai - 400 013
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Plot No 2099, Western Express Highway, Vile Parle (E), Mumbai - 99.
Telfax: (91-22) 2610 9871, 2615 0120

Works & Registered Office

E-7, 8, 9, RIICO Industrial Area, Abu Road, District Sirohi 307026, Rajasthan - India.
T: (91-2974) 294792

E: elegantmarbles@gmail.com www.elegantmarbles.com CIN: L14101RJ1984PLC003134

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3. Re-appointment of Mr. Rajesh Agrawal, (DIN: 00017931) Chairman & Managing Director, for a further period of 3 (three) years with effect from September 01, 2026 to August 31, 2029, subject to approval of shareholders at the ensuing AGM.
Brief profile and additional information of Mr. Rajesh Agrawal, is enclosed herewith as "Annexure A".
4. Re-appointment of Mr. Rakesh Agrawal, (DIN: 00017951) Managing Director, for a further period of 3 (three) years with effect from September 01, 2026 to August 31, 2029, subject to approval of shareholders at the ensuing AGM.
Brief profile and additional information of Mr. Rakesh Agrawal, is enclosed herewith as "Annexure A".
5. Re-appointment of M/s. Deepak Mehta & Associates, Chartered Accountants as Internal Auditor of the Company for the financial year 2026-27.
Brief profile and additional information of M/s. Deepak Mehta & Associates, is enclosed herewith as "Annexure B".
6. The appointment of Ms. Yogita Agrawal, Non-Executive Director, who retires by rotation and being eligible, offers herself for re-appointment.
Brief profile and additional information of Ms. Yogita Agrawal, is enclosed herewith, is enclosed herewith as "Annexure C".

The Results are being uploaded on the Company's website and further the results will be published in the newspapers in terms of Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in due course.

The meeting commenced at 06:00 P.M. and concluded at 06:30 P.M.

Kindly take the above on your record.

Thanking you,
Yours faithfully,

For **ELEGANT MARBLES & GRANI INDUSTRIES LIMITED**

A H Doshi

ARPITA DOSHI
COMPANY SECRETARY & COMPLIANCE OFFICER



Encl.: a/a

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Annexure A

| | Mr. Rajesh Agrawal (DIN: 00017931) | Mr. Rakesh Agrawal (DIN: 00017951) |
|---|---|--|
| Reason for change viz. appointment, resignation, removal, death or otherwise | Re-appointment as Chairman & Managing Director | Re-appointment as Managing Director |
| Date of appointment (subject to approval at the ensuing AGM) | May 21, 2026 | May 21, 2026 |
| Term of Re-appointment | September 01, 2026 to August 31, 2029. | September 01, 2026 to August 31, 2029. |
| Disclosure of relationships between directors | Mr. Rajesh Agrawal is not related to any of the Directors or Key Managerial Personnel of the Company, except Mr. Rakesh Agrawal, Managing Director, brother of Mr. Rajesh Agrawal. | Mr. Rakesh Agrawal is not related to any of the Directors or Key Managerial Personnel of the Company, except Mr. Rajesh Agrawal, Chairman & Managing Director, brother of Mr. Rakesh Agrawal and Ms. Yogita Agrawal, daughter of Mr. Rakesh Agrawal. |
| Affirmation | Based on the information available with the Company, Mr. Rajesh Agrawal is not debarred from holding the office of a director by virtue of any SEBI order or any other such authority. | Based on the information available with the Company, Mr. Rakesh Agrawal is not debarred from holding the office of a director by virtue of any SEBI order or any other such authority. |
| Brief Profile | Shri Rajesh Agrawal, is one of the Promoters of the Company and has been on the Board of the Company since inception and is a qualified Chartered Accountant. He is involved in the overall business and administrative management of the Company with expertise in financial planning and investment strategies. He has been responsible for driving the growth and profitability of the organization. | Shri Rakesh Agrawal, is one of the Promoters of the Company and has been on the Board of the Company since inception and has commendable experience in the field of marketing. He is involved in the marketing and sales operations of the Company. He is leading the company since incorporation. |



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Annexure B

| | |
|---|---|
| Particulars | Re-appointment of M/s. Deepak Mehta & Associates, Chartered Accountants as Internal Auditor of the Company for the financial year 2026-27 |
| Reason for Change | Re-appointment |
| Date of Re-appointment | May 21, 2026 |
| Term of Re-appointment | For the financial year 2026-27 |
| Disclosure of relationships between directors (in case of appointment of a director) | NA |
| Brief Profile | M/s Deepak Mehta & Associates have a collective Experience of more than 16 years in the field of Audit and Taxation. His area of expertise are Amalgamation & Mergers (including drafting of Schemes of Mergers, Joint Ventures in India and Drafting of documents, Business Take Overs and related areas, Formation of Companies and Drafting of Charter documents, Shareholder agreements, etc. |



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Annexure C

| | Ms. Yogita Agrawal (DIN: 06965966) |
|---|---|
| Reason for change viz. appointment, resignation, removal, death or otherwise | Re-appointment as Non-Executive(Non-Independent)Woman Director |
| Date of appointment (subject to approval at the ensuing AGM) | May 21, 2026 |
| Term of Re-appointment | NA |
| Disclosure of relationships between directors | Ms. Yogita Agrawal is not related to any of the Directors or Key Managerial Personnel of the Company, except Mr. Rakesh Agrawal, Managing Director, Father of Ms. Yogita Agrawal |
| Affirmation | Based on the information available with the Company, Ms. Yogita Agrawal is not debarred from holding the office of a director by virtue of any SEBI order or any other such authority. |
| Brief Profile | Ms. Yogita Agrawal has Rich and diverse experience in various fields like furniture, ceramics, lighting, marble products and designing for special user groups and Working with the latest fabrication technology such as 3D printing, laser cutting and CNC routing. |



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To,
Bombay Stock Exchange Ltd.,
Corporate Relationship Department,
1st floor, New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street, Fort, Mumbai.

Ref. : Listing Code No. 526705

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

| Particulars | (₹ In Lakhs) | | | | |
|---|---------------|------------|------------|------------|------------|
| | Quarter Ended | | | 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 | 860.96 | 1,074.36 | 643.58 | 3,434.05 | 2,853.48 |
| 2. Other Income | (1.23) | 43.72 | 83.10 | 162.32 | 253.63 |
| 3. Total Income (1+2) | 859.73 | 1,118.08 | 726.68 | 3,596.37 | 3,107.11 |
| 4. Expenses | | | | | |
| Cost of Material Consumed | - | 6.72 | 12.74 | 104.91 | 68.50 |
| Purchases of stock-in-trade | 424.16 | 645.77 | 534.09 | 1,926.49 | 1,649.49 |
| Changes in inventories of Finished Goods, Work-in-Progress and stock-in-trade | 8.16 | (124.28) | (212.97) | (414.33) | (508.85) |
| Employee Benefit Expenses | 111.30 | 149.98 | 110.12 | 481.06 | 444.36 |
| Finance Cost | - | - | - | - | - |
| Depreciation & amortisation Expenses | 32.35 | 32.19 | 31.91 | 128.91 | 102.57 |
| Other Expenses | 231.89 | 266.57 | 217.19 | 872.11 | 769.35 |
| Total other Expenses (4) | 807.86 | 976.95 | 693.08 | 3,099.15 | 2,525.42 |
| 5. Total profit before exceptional item and tax (3-4) | 51.87 | 141.13 | 33.60 | 497.22 | 581.69 |
| 6. Exceptional Items (Please Refer Note No.4) | 9.50 | 0.64 | - | (25.68) | - |
| 7. Total profit before tax (5+6) | 61.37 | 141.77 | 33.60 | 471.54 | 581.69 |
| 8. Tax Expense | - | - | - | - | - |
| Current tax | 34.90 | 30.36 | (3.22) | 128.88 | 107.32 |
| Deferred tax | 0.59 | 0.07 | 0.05 | 0.77 | 7.39 |
| Excess/(Short) Provision of previous years | 6.75 | - | (3.37) | 6.75 | (3.37) |
| 9. Net Profit (Loss) for the period from continuing operations (7-8) | 19.13 | 111.34 | 40.14 | 335.14 | 470.35 |
| 10. Profit/(Loss) from discontinued operation before tax | - | - | - | - | - |
| 11. Tax expense of discontinued operation | - | - | - | - | - |
| 12. Net profit(Loss) from discontinued operation after tax (10-11) | - | - | - | - | - |
| 13. Total profit(loss) for the period (9+12) | 19.13 | 111.34 | 40.14 | 335.14 | 470.35 |
| 14. Other Comprehensive Income | | | | | |
| A (i) Items that will not be reclassified to profit or loss | (1,807.59) | (580.62) | (1,746.68) | (2,341.53) | 1,601.26 |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | (93.88) | (15.67) | (60.35) | 54.71 | 409.64 |
| 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 | - | - | - | - | - |
| 15. Total comprehensive income for the period | (1,694.58) | (453.61) | (1,646.19) | (2,061.10) | 1,661.97 |
| 16. Equity Share Capital(FV Rs.10/- per share) | 296.30 | 296.30 | 296.30 | 296.30 | 296.30 |
| 17. Other Equity | - | - | - | 12,136.84 | 14,227.57 |
| 18. Earnings per equity share (for continuing operation): | | | | | |
| 1. Basic | 0.65 | 3.76 | 1.35 | 11.31 | 15.87 |
| 2. Diluted | 0.65 | 3.76 | 1.35 | 11.31 | 15.87 |
| 19. Earning per equity share (for discontinued operation): | | | | | |
| 1. Basic | - | - | - | - | - |
| 2. Diluted | - | - | - | - | - |
| 20. Earnings per equity share (for discontinued & continuing operations) | | | | | |
| 1. Basic | 0.65 | 3.76 | 1.35 | 11.31 | 15.87 |
| 2. Diluted | 0.65 | 3.76 | 1.35 | 11.31 | 15.87 |



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AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2026

| PARTICULARS | (₹ in Lakhs) | |
|--|-----------------------|-----------------------|
| | As on (31/03/2026) | As on (31/03/2025) |
| I. ASSETS | | |
| 1. NON-CURRENT ASSETS | | |
| a. Property, Plant and Equipment | 817.43 | 920.20 |
| b. Capital Work in Progress | - | - |
| c. Investment in Property | - | - |
| d. Goodwill | - | - |
| e. Other Intangible assets | - | - |
| f. Intangible assets under development | - | - |
| g. Biological assets other than bearer plants | - | - |
| h. Financial Assets | | |
| i. Investments | 7,766.57 | 10,162.04 |
| ii. Trade Receivables | 30.44 | 19.22 |
| iii. Loans | - | - |
| iv. Others | - | - |
| i. Deferred Tax Assets | - | - |
| j. Other Non-Current Assets | 49.16 | 19.14 |
| Total Non-current assets | 8,663.60 | 11,120.60 |
| 2. CURRENT ASSETS | | |
| a. Inventories | 3,342.61 | 2,992.60 |
| b. Financial Assets | | |
| i. Investments | - | - |
| ii. Trade Receivables | 244.44 | 160.33 |
| iii. Cash & Cash Equivalents | 663.53 | 706.71 |
| iv. Bank Balance other than (iii) above | 21.50 | 19.38 |
| v. Loans | - | - |
| vi. Others | 3.69 | 21.49 |
| c. Current Tax Assets (Net) | 29.43 | 3.64 |
| d. Other Current Assets | 102.93 | 79.12 |
| Total current assets | 4,408.13 | 3,983.27 |
| TOTAL ASSETS | 13,071.73 | 15,103.87 |
| II. EQUITY AND LIABILITIES | | |
| EQUITY | | |
| a. Equity Share Capital | 296.30 | 296.30 |
| b. Other equity | 12,136.84 | 14,227.57 |
| Total Equity | 12,433.14 | 14,523.87 |
| LIABILITIES | | |
| 1. Non Current Liabilities | | |
| a. Financial Liabilities | | |
| i. Borrowings | - | - |
| ii. Trade Payables | - | - |
| iii. Other Financial liabilities | - | - |
| b. Provisions | 56.13 | 47.79 |
| c. Deferred tax liabilities (Net) | 16.04 | 15.27 |
| d. Other non-current liabilities | 52.50 | 52.50 |
| e. Long Term borrowing | - | - |
| Total Non-current Liabilities | 124.67 | 115.56 |
| 2. Current Liabilities | | |
| a. Financial Liabilities | | |
| i. Borrowing | - | - |
| ii. Trade Payables | | |
| Total Outstanding dues of micro enterprises and small enterprises | 0.39 | - |
| Total Outstanding dues of creditors other than micro enterprises and small enterprises | 1.83 | 127.46 |
| iii. Other Financial liabilities | 61.03 | 68.17 |
| b. Other Current Liabilities | 423.10 | 254.38 |
| c. Provision | 27.57 | 14.43 |
| d. Current tax liabilities (Net) | - | - |
| Total Current Liabilities | 513.92 | 464.44 |
| TOTAL EQUITY AND LIABILITIES | 13,071.73 | 15,103.87 |



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AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

| PARTICULARS | ₹ In Lakhs) | |
|---|------------------------------------|------------------------------------|
| | As on (31/03/2026) (Audited) | As on (31/03/2025) (Audited) |
| A. CASH FLOW FROM OPERATING ACTIVITIES : | | |
| Net profit before tax and extra-ordinary items | 471.54 | 581.69 |
| <u>Adjustments for:</u> | | |
| Depreciation | 128.91 | 102.57 |
| Gratuity | 29.33 | 9.97 |
| Profit on sale of Fixed asset | - | - |
| Gain on financial assets | (4.39) | (103.55) |
| Interest / Dividend Income | (53.05) | (52.31) |
| OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES : | 572.34 | 538.37 |
| <u>Adjustments for:</u> | | |
| Trade receivables | (95.33) | (28.78) |
| Other receivables | (38.13) | 61.17 |
| Inventories | (350.02) | (573.17) |
| Trade and other payables | 32.16 | 53.27 |
| CASH GENERATED FROM OPERATIONS | 121.02 | 50.86 |
| Direct taxes paid (net of refund) | (211.94) | (508.72) |
| Net cash from operating activities | (90.92) | (457.86) |
| B. CASH FLOW FROM INVESTING ACTIVITIES : | | |
| Purchase of property, plant and equipment | (26.15) | (538.90) |
| Sale/(Purchase) of Non-current Investments (Net) | 50.46 | 1,373.59 |
| Interest received | 30.92 | 24.79 |
| Dividend received | 22.13 | 27.52 |
| Net cash used in investment activities | 77.36 | 887.00 |
| C. CASH FLOW FROM FINANCING ACTIVITIES : | | |
| Dividend Paid | (29.63) | (81.48) |
| | (29.63) | (81.48) |
| Net Increase / (Decrease) in cash and cash equivalents | (43.19) | 347.66 |
| Opening balance of Cash & cash equivalents | 706.72 | 359.06 |
| | - | - |
| Closing balance of Cash & cash equivalents | 663.53 | 706.72 |
| | - | - |

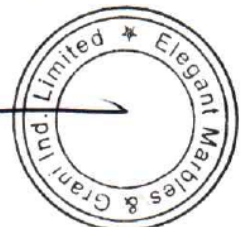
NOTES:

- The financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- The above financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 21st May, 2026. The Statutory Auditors of the company have issued audit report with unmodified opinion on the above results.
- The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to-date figures upto nine months of the relevant financial year.
- During the previous financial results, the Company had recognized an Impairment provision of ₹35.18 Lakhs towards diminution in the value of debentures acquired as Investments during the years 2014 and 2015. During the current quarter, a reversal of provision amounting to ₹9.50 Lakhs has been made, resulting in a net exceptional loss of ₹25.68 Lakhs as disclosed in the financial results. The Management does not expect any substantial diminution in the value of the said debentures in the near future.
- Figures of the corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period.
- The Company has only one reportable segment.
- The results for the quarter ended 31st March, 2026 are available on the BSE Limited website at www.bseindia.com/corporates and on the Company's website at www.elegantmarbles.com.

Place : Mumbai
Date : 21st May, 2026

For Elegant Marbles & Grani Industries Limited

Rajesh Agarwal
Chairman & Managing Director
DIN : 00011931



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JD PAWAR & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on Audited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To

The Board of Directors of Elegant Marbles and Grani Industries Limited
Mumbai.

Opinion

1. We have audited the accompanying annual financial results (the 'statement') of Elegant Marbles & Grani Industries Limited (the 'company') for the year ended 31st March, 2026 and attached herewith, being submitted by the Company Pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Listing Regulations).
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:
 - i. is presented in accordance with the requirements of Listing Regulations in this regard; and
 - ii. 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 the net profit and other comprehensive income and other financial information for the year ended 31st March, 2026.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Responsibilities of Management and Those Charge with Governance for the Statement

4. These annual financial results have been prepared on the basis of the annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual 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 recognition and measurement principles laid down in Indian Accounting Standards 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Contd.

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Auditor's Responsibilities for the Audit of the Financial Results

6. Our objectives are to obtain reasonable assurance about whether the 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 results.
7. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - a. Identify and assess the risks of material misstatement of the 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.
 - b. 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Board of Directors.
 - d. Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - e. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.
 - f. Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone 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 Annual Standalone Financial Results.



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10. 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.
11. 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

12. The annual financial result includes the results for the quarter ended 31st March, 2026 being the balancing figures between the audited figures in respect of full financial year ended 31st March, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **JD Pawar & Associates**
Chartered Accountants
(FRN : 141721W)

J. Pawar

(Jasvant D. Pawar)
Proprietor
M. No.168998

UDIN : 26168998GNGTEL8517



Mumbai,
May 21, 2026



Elegant

Marbles & Grani Industries Ltd

Manufacturers ▲ Exporters ▲ Importers

May 21, 2026

To

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai – 400 001.

Scrip Code: **526705**

Sub: **Declaration of Unmodified opinion in the Auditors Report for the Financial Year ended March 31, 2026.**

Ref: **Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

I, Hitesh Kothari, **Chief Financial Officer** of Elegant Marbles and Grani Industries Limited (CIN: L14101RJ1984PLC003134), hereby declare that, the Statutory Auditors of the Company, M/s. JD Pawar & Associates. (FRN: 141721W) have issued an Audit Report with Unmodified opinion on the Annual Audited Financial Results of the Company for the Financial Year ended March 31, 2026.

This declaration is given in compliance to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended by Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2016, vide SEBI circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the same on record and oblige.

Thanking You,

Yours Faithfully,

For Elegant Marbles and Grani Industries Limited

Hitesh Kothari

Chief Financial Officer



The Galleries

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Works & Registered Office

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