

May 08, 2026

To
The Department of Corporate Services
BSE Limited
1st Floor, P.J. Towers,
Dalal Street
Mumbai-400001

Dear Sir/ Madam,

Sub: Outcome of the 1st meeting of the Board of Directors for the FY 2026-27 held on 08th May 2026

Ref: Scrip ID: PARMCOS-B; Scrip Code: 507970

As already intimated vide our letter dated 04th May 2026, and pursuant to the provisions of Regulation 30 read with Schedule III Para A of Part A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors of the Company met today, and the meeting commenced at 3:00 P.M. (IST) and concluded at 04:30 P.M. (IST) In this meeting, the Board has amongst other matters considered, approved, and taken on record the following:

1. Statement of Audited Results for the quarter and year ended 31st March 2026.
2. Auditor's Report on Financial Results for the quarter and year ended 31st March 2026.
The said financial results along with the Audit Report (with unmodified opinion) issued by the Statutory Auditors of the Company and a declaration in accordance with Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 (herein after referred to as 'SEBI Listing Regulations') are enclosed herewith.
3. Based on the recommendation of the Audit Committee, the re-appointment of M/s. Brajesh Gupta & Co., Practicing Company Secretaries, as the Secretarial Auditor of the Company for the Financial Year 2026-27. (Annexure - A)
4. Based on the recommendation of the Audit Committee, the re-appointment of Mr. Venkatesh P A, Chartered Accountant, as the Internal Auditor of the Company for the Financial Year 2026-27. (Annexure - B)

The said results will be duly published in the newspaper as required under Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the company (www.parammount.com).

Kindly take the aforesaid information on record and oblige.

Thanking you,

Yours faithfully,

For Paramount Cosmetics (India) Limited

Hiitesh Topiiwaalla
Managing Director
(DIN: 01603345)



PARAMOUNT COSMETICS (INDIA) LIMITED

CIN: L24240GJ1985PLC008282

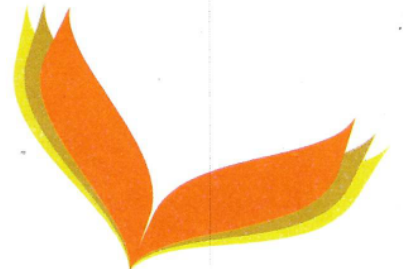
Regd. Office: Plot No. 165/B-15 & 16, 2nd Phase G.I.D.C, Vapi, District Valsad, Gujarat - 396195

Corp. office: 902-904, 9th Floor, Prestige Meridian-1, 29 M.G. Road,
Bangalore-560001

Tel: 080-25320870 / 71 / 25327357

Email: compliance.officer@parammount.com

Website: www.parammount.com



Annexure – A

Details as required under Regulation 30, read with Para A of Part A of Schedule III of the SEBI Listing Regulations, 2015, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/0155 dated 11 November 2024, with respect to the appointment of Secretarial Auditors, **M/s. Brajesh Gupta & Co.:**

Sr. No.	DISCLOSURE REQUIREMENT	DETAILS
1	Reason for change viz., appointment, resignation, cessation, removal, death, or otherwise	Appointment as the Secretarial Auditors of the Company.
2	Date of appointment/ cessation (as applicable) & term of appointment	Appointed as Secretarial Auditors to conduct Secretarial Audit of the Company for the Financial Year 2026-27 by the Board of Directors at their meeting held on 08 th May 2026.
3	Brief profile (in case of appointment)	<p>Brajesh Gupta & Co. is an integrated service law firm focusing on corporate laws, registered as a practicing company Secretaries firm with the Institute of Company Secretaries of India (ICSI).</p> <p>Brajesh Gupta has immense knowledge and experience in dealing with matters relating to Company Law, Securities Laws, SEBI and listing Compliance, Legal Due Diligence, Secretarial Audit, Joint Ventures, SME Listing, and Intellectual Property Rights.</p> <p>Brajesh Gupta & Co. is actively involved in providing exemplary legal consultancy services in various fields. Their offerings include the formation of Companies, their conversion, closure, and pre- and post-compliance services, IPRs, Listing Compliance, Startup Registrations, and many others.</p>
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



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Annexure – B

Details as required under Regulation 30, read with Para A of Part A of Schedule III of the SEBI Listing Regulations, 2015, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/0155 dated 11 November 2024, with respect to appointment of Internal Auditor, Mr. **Venkatesh P A**:

Sr. No.	DISCLOSURE REQUIREMENT	DETAILS
1	Reason for change viz., appointment, resignation, cessation, removal, death or otherwise	Appointment as the Internal Auditor of the Company.
2	Date of appointment /—cessation (as applicable) & term of appointment	Appointed by the Board of Directors for the Financial Year 2026-27, on recommendation of the Audit Committee, at their respective meetings held on 08 th May 2026.
3	Brief profile (in case of appointment)	Mr. Venkatesh P A is a qualified Chartered Accountant with over ten years of experience in this field of finance and accountancy. Since over the decade, Mr. Venkatesh P A has obtained rich experience in almost every field of Industry and Commerce like Direct and Indirect Taxation.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



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PARAMOUNT COSMETICS (INDIA) LIMITED
Registered Office: 165/B-15&16, 2nd Phase, G I D C, Vapi, District Valsad, Gujarat - 396195
CIN: L24240GJ1985PLC008282

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

(Rs. in Lakhs)

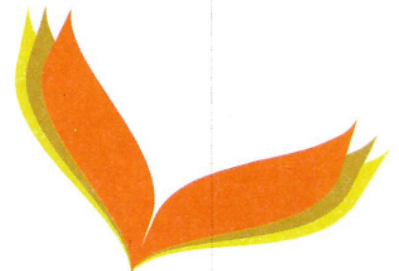
S No.	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
1	Income					
	(a) Revenue from Operations	279.14	523.40	597.86	2,139.47	2,038.01
	(b) Other Income	29.11	23.90	39.85	111.00	123.01
	Total Income	308.25	547.30	637.71	2,250.47	2,161.02
2	Expenses :					
	(a) Cost of Material Consumed	-	-	-	-	-
	(b) Purchase of Stock-in-Trade	14.10	251.65	539.82	1,277.79	1,733.14
	(c) Change in Inventory of Finished goods, Work in Progress and Stock in Trade	139.09	145.71	(131.57)	249.41	(427.59)
	(d) Employees Benefits Expense	44.60	46.42	77.05	221.79	245.76
	(e) Finance Cost	58.50	28.18	34.06	183.01	159.98
	(f) Depreciation and Amortisation Expense	11.58	11.67	12.90	46.28	54.99
	(g) Other Expenses	35.80	58.79	108.35	238.82	388.21
	Total Expenses	303.66	542.41	640.61	2,217.09	2,154.50
3	Profit Before Tax (1-2)	4.58	4.89	(2.90)	33.38	6.52
4	Tax Expense:					
	Current Tax	4.37	0.50	(2.05)	20.31	-
	Deferred Tax	2.82	0.98	3.25	4.92	6.93
	Prior Period Taxes	2.29	-	(2.27)	3.03	(3.42)
5	Profit/ (Loss) for the Period (PAT) 3-4	(4.90)	3.42	(1.83)	5.12	3.00
6	Other Comprehensive Income (Net of Tax)					
	(i) Items that will not be reclassified to Profit or Loss					
	- Remeasurement Gains/ (losses) on defined benefit plans	6.32	0.73	(4.58)	8.52	2.93
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss					
	- Remeasurement Gains/ (losses) on defined benefit plans	(1.59)	(0.18)	1.15	(2.14)	(0.74)
	Total Other Comprehensive Income (Net of Tax)	4.73	0.55	(3.43)	6.37	2.20
7	Total Comprehensive Income for the Period	(0.17)	3.96	(5.26)	11.49	5.20
8	Paid Up Equity Share Capital (Face/ Paid up value of Rs. 10)	485.50	485.50	485.50	485.50	485.50
9	Earning per Equity Share of Rs 10 each:					
	Earnings per Equity Share - After extraordinary items: (Annualised)	(0.40)	0.28	(0.15)	0.11	0.06
	Basic and Diluted Earnings Per Share (EPS) (Annualised)	(0.40)	0.28	(0.15)	0.11	0.06

For and on behalf of the Board
PARAMOUNT COSMETICS (INDIA) LIMITED

Hiitesh
Hiitesh Topiwala
Managing Director
(DIN 01603345)



Place : Bangalore
Date : 08-05-2026



PARAMOUNT COSMETICS (INDIA) LIMITED
Registered Office: 165/B-15&16, 2nd Phase, G I D C, Vapi, District Valsad, Gujarat - 396195
CIN: L24240GJ1985PLC008282

STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT 31st MARCH, 2026

(Rs. in Lakhs)

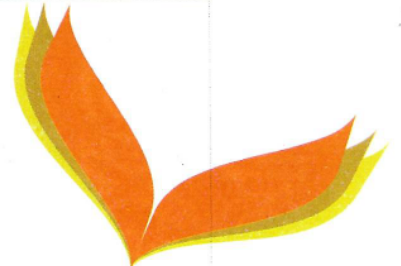
S No.	Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
I	ASSETS		
	Non Current Assets		
	(a) Property, plant and equipment	382.60	422.71
	(b) Other Intangible Assets	1,000.48	1,000.80
	(c) Financial Assets		
	(i) Other financial assets	0.71	1.56
	(d) Deferred tax assets (net)	36.49	43.55
	Total Non Current Assets	1,420.28	1,468.61
	Current Assets		
	(a) Inventories	1,874.09	2,123.51
	(b) Financial Assets		
	(i) Trade receivables	2.21	216.87
	(ii) Cash and Cash Equivalents	24.65	8.66
	(iii) Bank Balances other than above	124.18	136.77
	(iv) Other financial assets	40.13	58.63
	(c) Other Current Assets	32.81	34.83
	Total Current Assets	2,098.08	2,579.26
	Total Assets	3,518.35	4,047.87
II	EQUITY AND LIABILITIES		
	(1) EQUITY		
	(a) Equity share capital	485.50	485.50
	(b) Other Equity	1,562.54	1,551.05
	Total Equity	2,048.04	2,036.55
	(2) LIABILITIES		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	10.07	272.78
	(ii) Other financial liabilities	74.01	125.01
	(b) Provisions	16.64	20.50
	(c) Other Non Current Liabilities	333.00	10.00
	Total Non Current Liabilities	433.72	428.29
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	228.70	866.30
	(ii) Trade Payables		
	(a) Dues to micro and small enterprises	64.71	32.57
	(b) Dues to others	65.91	149.77
	(iii) Other Financial liabilities	250.00	-
	(b) Other current Liabilities	216.27	340.87
	(c) Provision	129.04	61.87
	(d) Current tax liabilities (net)	81.97	131.65
	Total Current liabilities	1,036.59	1,583.03
	Total - Liabilities	1,470.31	2,011.32
	Total Equity and Liabilities	3,518.35	4,047.87

For and on behalf of the Board
PARAMOUNT COSMETICS (INDIA) LIMITED

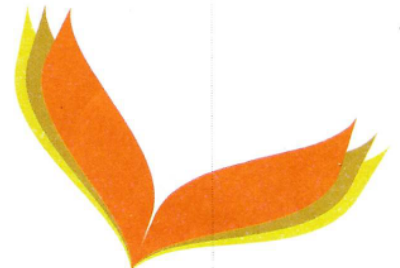
Hiitesh
Hiitesh Topiiwaalla
Managing Director
(DIN 01603345)



Place : Bangalore
Date : 08-05-2026



PARAMOUNT COSMETICS (INDIA) LIMITED		
Registered Office: 165/B-15&16, 2nd Phase, G I D C, Vapi, District Valsad, Gujarat - 396195 CIN: L24240GJ1985PLC008282		
STATEMENT OF AUDITED CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2026		
(Rs. in Lakhs)		
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash Flow from operating activities		
Profit/(Loss) before tax	33.37	6.52
Adjustments for non-cash items:		
Depreciation / Amortization	46.28	54.99
Balances written back	(90.60)	(19.71)
Balances written off	12.56	5.87
Profit on sale of Fixed Assets	(1.95)	-
Finance costs	183.01	159.98
Rental Income	(9.00)	(86.40)
Interest Income	(4.95)	(9.70)
Defined benefit plans (OCI)	8.52	2.93
Operating Profit before working capital changes	177.24	114.49
Movements in working Capital :		
(Decrease) / Increase in Trade payables	(51.71)	(25.04)
(Decrease) / Increase Other current financial liabilities	250.00	(2.50)
(Decrease) / Increase in other current liabilities	(46.57)	69.64
(Decrease) / Increase in short-term provisions	67.17	5.50
(Decrease) / Increase in Non Current Provisions	(3.85)	1.62
(Decrease) / Increase in other non current financial liabilities	(51.00)	2.00
(Decrease) / Increase in Other Non current liabilities	323.00	(2.00)
Decrease / (Increase) in Other non current financial assets	0.85	0.95
Decrease / (Increase) in Other Non-current assets	-	11.00
Decrease / (Increase) in inventories	249.41	(427.59)
Decrease / (Increase) in trade receivables	214.66	169.67
Decrease / (Increase) in other current financial assets	18.50	213.66
Decrease / (Increase) in Other current assets	2.02	21.35
Cash generated from / (used in) Operations	1,149.70	152.72
Direct Taxes Paid	(73.03)	(9.83)
Net cash flow from / (used in) operating activities(A)	1,076.67	142.89
Cash Flow from investing activities		
Purchase of Fixed Assets	(6.13)	(0.15)
Sale of Fixed Assets	2.22	-
Interest Income	4.95	9.70
Net Decrease/(Increase) Fixed Deposits	12.60	(2.46)
Rental Income	9.00	86.40
Net cash flow from / (used in) investing activities (B)	22.64	93.49
Cash Flows from financing activities		
Increase (Decrease) in Long Term Borrowings	(262.71)	(114.86)
Increase (Decrease) in Working Capital Borrowings	(637.60)	33.57
Interest Expense	(183.01)	(159.98)
Net cash flow from / (used in) financing activities (C)	(1,083.32)	(241.28)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	15.99	(4.89)
Cash and cash equivalents at the beginning of the year	8.66	13.55
Cash and Cash Equivalents at the end of the year	24.65	8.66
Components of Cash and Cash Equivalents		
Cash on Hand	1.42	5.66
With Banks	23.23	3.01
In deposit accounts with original maturity of less than 3 months		
Total Cash and Cash Equivalents	24.65	8.66
For and on behalf of the Board PARAMOUNT COSMETICS (INDIA) LIMITED		
<i>Hiitesh</i> Hiitesh Topjiwalla (DIN 01683345) Managing Director		
Place : Bangalore Date : 08-05-2026		



Notes

1. The above audited financial results for the quarter and year ended March 31, 2026, are prepared and published in accordance with Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015, as amended.
2. The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on 08th May 2026. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.
3. During the quarter ended March 31, 2026, the Company has written off inventories amounting to ₹126.82 lakhs. Further, during the financial year ended March 31, 2026, the total inventory written off aggregated to ₹415.82 lakhs.

The inventories written off pertain to items assessed as unfit for sale or use due to spoilage, expiry, deterioration and/or physical damage incurred during handling or storage. The assessment was carried out by the warehouse and quality control teams, and such inventories were appropriately segregated from usable and saleable stock.

Based on management's detailed evaluation, these inventories were determined to have no recoverable value and were considered unsellable and unusable. Accordingly, the same have been written off in the books of account.

The Company has represented that disposal of such inventories shall be carried out in compliance with applicable environmental and regulatory requirements, including the norms prescribed by the Pollution Control Board, through approved disposal agencies/vendors with adequate supporting documentation and records maintained for traceability and compliance purposes.

4. The Company has leased out its factory premises including land, building and plant & machinery to its related party, Paramount Kum Kum Private Limited ("the Lessee"), under an arrangement whereby the Lessee undertook manufacturing activities.

The Company entered into an agreement dated 23 January 2026 revising the lease rental from Rs. 7,20,000 per month to Rs. 75,000 per month with effect from 01 April 2025. The management considered the reduction in lease income considering the revised commercial terms of the arrangement, including



changes in security deposit terms, reduction in utilisation of factory premises and plant & machinery, and receipt of advances against the proposed sale of such factory premises.

5. The requirement of Ind AS 108 "Segment Reporting" is not applicable to the Company as it is engaged in single business segment.
6. The figures for the corresponding previous periods have been regrouped/re-classified wherever necessary, to make them comparable.
7. The company is not having any subsidiary, associate, or joint venture therefore, it has prepared only standalone results.
8. As per requirements of regulation 33 of the Securities and Exchange Board of India, the company is required to publish audited financial results. Investors can view the audited financial results of the company for the quarter and year ended on March 31, 2026, on the Company's website www.parammount.com or on www.bseindia.com, the website of Bombay Stock Exchange (BSE).

For and on behalf of the Board

Paramount Cosmetics (India) Limited



Hiitesh Topiiwaalla
Managing Director
DIN: 01603345



Place: Bangalore

Date: 08/05/2026



May 08, 2026

To
The Department of Corporate Services
BSE Limited
1st Floor, P.J Towers,
Dalal Street
Mumbai-400001

Dear Sir/Madam,


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

Ref: Scrip ID; PARMCOS-B; Scrip Code: 507970

In terms of Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we confirm that the Statutory Auditors of the Company, M/s. Sharma & Pagaria., Chartered Accountants (Firm Registration No. 008217S) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the year ended March 31, 2026, which have been approved by the Board of Directors at their meeting held today i.e. 08.05.2026.

Kindly acknowledge and take the above on your record.

For Paramount Cosmetics (India) Limited



Hiitesh Topiwaalla
Managing Director
(DIN: 01603345)



PARAMOUNT COSMETICS (INDIA) LIMITED

CIN: L24240GJ1985PLC008282

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Sharma & Pagaria

CHARTERED ACCOUNTANTS

Excellence, Integrity, Independence

Independent Auditor's Report on Audit of the Annual Financial Results of Paramount Cosmetics (India) Limited ("the Company") Pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To,

**The Board of Directors of
Paramount Cosmetics (India) Limited**

Opinion

We have audited the accompanying statements of Financial Results ("the Statements") of Paramount Cosmetics (India) Limited ("the Company") for the quarter and year ended 31st March 2026 attached herewith, being submitted by the Company pursuant to the requirements 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:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the company for the year ended 31st March 2026.



Basis for Opinion

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 Standards are further described in the Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of financial results for the year ended 31st March 2026 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 ICAI's 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 and Those Charged with Governance for the Statement

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended 31st March 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended 31st March, 2026 that give a true and fair view of the net profit and other comprehensive income/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the 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 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the management 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 financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results for the year ended 31st March 2026.

Our objectives are to obtain reasonable assurance about whether the Financial for the year ended 31st March 2026 as a whole are free from material misstatements, 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 this Annual Financial Results.

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

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- 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.
- 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 ability of the Company 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 Annual 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 Annual Financial Results, including the disclosures, and whether the Annual Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in 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 Financial Results.

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 Matter

The Statement includes the results for the quarter ended 31st March 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the Financial Results for the year ended 31st March 2026 is not modified in respect of this matter.

For **SHARMA & PAGARIA**

Chartered Accountants

Firm Reg. No.: 008217S


Pawan Pagaria

Partner

Membership No.: 201781

UDIN: 26201781MDXEHD7820



Place: Bangalore

Date: 08/05/2026