OVAL PROJECTS ENGINEERING LIMITED

A Team of Excellence For Better Future | An ISO Certified Company

To,
Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001

Date: November 4, 2026

Scrip Code: 544498

Sub: Outcome of Board Meeting under Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the company in their meeting held on today i.e. November 4th, 2026 through audio visual means (Google meet) has inter alia considered and approved the following items: -

1. Unaudited Financial Result (Standalone & Consolidated) along with Limited Review Report thereon for the Half year ended on September 30, 2026. The results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors of the Company in their meeting held on November 4th, 2026.

2. The Board considered the proposal for raising funds through the issuance of Warrants convertible into Equity Shares on a preferential basis. To maximize capital optimization and align with broader growth objectives, management recommended expanding the scope of the fund-raising initiative. The company is currently evaluating a comprehensive, enlarged capital infusion plan that will include participation from both promoter and non-promoter investor categories, rather than limiting the issue exclusively to the promoter group as initially planned.

Consequently, to present a unified and enhanced proposal for shareholder approval, the Board has agreed to consider the finalized, broader fund-raising plan at an upcoming meeting. The fixing of the Extra-Ordinary General Meeting (EOGM) date has accordingly been aligned to follow the approval of this comprehensive structure.

3. Re-Appointment of M/s. KKS & Associates Practicing Company Secretary as the Secretarial Auditor of the Company for Financial Year 2026-27.

4. Incorporation of a Joint Venture Company with EIKO SCIENTIFIC SOLUTIONS LLP by subscribing to MOA and to carry on business in the name of OVAL EIKO RESOURCES PRIVATE LIMITED (Proposed Company).

The Board Meeting commenced at 4:05 P.M. and concluded at 4:.47 P.M.

Thanking You,

For Oval Projects Engineering Limited

Nisha Kashyap
Digitally signed by Nisha Kashyap
Date: 2026.11.04 19:11:29 +05'30'

Nisha Kashyap
Company Secretary &Compliance Officer
M.No. 30087

Kapoor Goyal & Co.
Chartered Accountants

B-7, Hans Bhawan,
Bahadur Shah Zafar Marg,
New Delhi-110002
Tel.: +91-11-41534100
Fax : 41534100
E-mail: kapoorgoyal@gmail.com
GST No.: 07AAAFK2688J1Z3

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULT

To

The Board of Directors of **Oval Projects Engineering Limited**

We have reviewed the accompanying statement of **Standalone unaudited financial** results of **Oval Projects Engineering Limited** for the Half Year ended September 30, 2026, prepared by the Company to be submitted pursuant to the requirement of regulation 33 of SEBI(Listing and disclosure Requirements) regulations, 2015 (as amended)("Listing regulations"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR KAPOOR GOYAL & CO
Chartered Accountants
Reg No. :001370N

KAPOOR GOYAL & CO. 001370N New Delhi Chartered Accountants

CA Tarun Kapoor
Partner M. No.: 095949
UDIN No.: **26095949FGMJPS3094**

Place: New Delhi
Date.: 04-11-2026

OVAL PROJECTS ENGINEERING LIMITED

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

House No.451568, Milan Chakra, (Near Prajapita Brahmakumari Centre), Badharghat,P.O. A.D. Nagar Agartala Tripura 799003, India

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER,2026

(Amount in ` Lakhs)

	Particulars	Unaudited For Half year ended 30-9-2026	Unaudited For Half year ended 30-9-2025	Audited For Year ended 31-3-2026	Audited For Year ended 31-3-2025
I	Revenue from Operations	7071.98	6096.24	15314.19	10228.90
II	Other Income	48.82	62.11	371.48	87.39
III	**Total Income**	**7120.80**	**6158.35**	**15685.67**	**10316.29**
IV	**EXPENSES**				
	(a) Cost of Materials Consumed	4879.29	3472.69	8043.41	5152.32
	(b) Purchases of Stock-in-Trade	.	.	3097.23	.
	(c) Change in Inventories of FG, WIP and stock in trade	-847.86	458.84	-711.15	1288.20
	(d) Employee Benefits Expenses	423.19	216.12	586.07	507.89
	(e) Finance Cost	407.07	333.32	643.42	473.27
	(f) Depreciation and Amortization Expense	68.38	46.58	115.74	55.75
	(g) Other Expenses	1306.47	777.81	1845.57	1536.99
		6236.55	**5305.34**	**13620.29**	**9014.43**
V	**Profit before exceptional and extraordinary items and tax**	**884.25**	**853.01**	**2065.38**	**1301.86**
VI	Exceptional items			.	.
VII	**Profit before extraordinary items and tax**	**884.25**	**853.01**	**2065.38**	**1301.86**
VIII	Extraordinary items				
	Profit/(Loss) on Sale of Fixed Assets	.	39.04	39.04	16.25
IX	**Profit before tax**	**884.25**	**892.05**	**2104.42**	**1318.11**
X	**Tax Expense**				
	a. Current Tax (Net of Mat)				
	Current Year	263.45	259.09	625.94	383.96
	Prior Period	.	.	2.99	.
	b. Deferred Tax	-4.21	-2.96	-5.90	.13
		259.23	**256.13**	**623.03**	**384.09**
XI	**Profit (Loss) for the period from continuing operations**	**625.02**	**635.92**	**1481.39**	**934.02**
XII	Profit/(loss) from discontinuing operations			.	.
XIII	Tax expense of discontinuing operations	.		.	.
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-	.		.	.
XV	Profit/ (Loss) after tax (XI + XIV)	625.02	635.92	1481.39	934.02
XVI	Other Comprehensive Income	.	.	.	.
	A (i) Items that will not be reclassified to profit or loss				
	(ii) Income tax relating to items				
	B (i) that will not be reclassified to profit or loss				
	(ii) Items that will be reclassified to profit or loss income tax				
XVII	Total Comprehensive Income for the period	625.02	635.92	1481.39	934.02
XVIII	Paid up Equity Share Capital(Face Value of Rs 10/- each	2076.93	2076.93	2076.93	1527.01
XIX	Earning per equity share (for Continuing Operation):				
	a. Basic	3.01	4.01	8.59	6.65
	b. Diluted	3.01	4.01	8.59	6.65

1. The Standalone financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 4th November , 2026.

2. The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.

3. The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.

For and on behalf of the Board of Directors

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:20:27 +05'30'

Date: 04.11.2026
Place : Tripura

Goutam Debnath
Chairman and Managing Director
DIN: 06923261
Signed at Agartala

OVAL PROJECTS ENGINEERING LIMITED

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

Standalone Balance Sheet as at 30th September 2026

(Amount in ₹ Lakhs)

	Particulars	Unaudited as at 30th Sept 2026	Unaudited as at 30th Sept 2025	Audited As at 31st March 2026	Audited As at 31st March 2025
I	**EQUITY AND LIABILITIES**				
1.	**Shareholders' Funds**				
	a. Share Capital	2076.93	2076.93	2076.93	1527.01
	b. Reserves and Surplus	9670.32	8229.32	9045.30	4071.68
	c. Money received against share warrants				.
2.	**Share application money pending allotment**	.		.	.
3.	**Non-Current Liabilities**				
	a. Long-term borrowings	1729.67	661.44	1328.01	525.65
	b. Deferred tax liabilities (Net)	.	.	.	.
	c. Other Long term liabilities	1423.61	495.37	954.86	491.93
	d. Long Term Provisions	17.72	6.68	17.72	6.40
4.	**Current Liabilities**				
	a. Short-term borrowings	4754.37	4067.67	4194.60	3670.11
	b. Trade payables				
	-total outstanding dues of micro and small enterprises	.	.	.	.
	-total outstanding dues of creditors other than micro and small enterprises	1677.80	1845.77	1293.99	3405.96
	c. Other current liabilities	357.51	397.78	320.90	361.67
	d. Short - term provisions	889.45	643.05	625.94	383.96
		22597.37	**18424.02**	**19858.24**	**14444.36**
II	**ASSETS**				
1.	**Non-current assets**				
	a. Property, Plant & Equipments and Intangible assets				
	(i) Property, Plant and Equipment	735.35	533.01	797.48	494.36
	(ii) Intangible Assets	.3	.3	.3	.3
	(iii) Capital Work in Progress	1132.89	567.71	873.81	316.50
	(iv) Intangible assets under development			.	.
	b. Non Current Investments	49.23	21.55	29.23	21.55
	c. Deferred tax assets (net)	32.53	25.38	28.32	22.42
	d. Long term loans and advances	154.24	373.27	276.45	75.37
	e. Other Non Current Assets	1928.94	1872.46	2002.04	1612.86
2.	**Current Assets**				
	a. Current Investments	.	.	.	.
	b. Inventories	5779.27	4379.10	5906.74	4368.90
	c. Trade Receivables	4970.52	3400.68	3507.15	4306.55
	d. Cash and Bank Balance	2951.48	4660.02	2546.10	1739.77
	e. Short Term Loans and Advances	4862.89	2220.35	3890.90	1486.06
	f. Other Current Assets	.	370.46	.	.
		22597.37	**18424.02**	**19858.24**	**14444.36**

For and on behalf of the Board of Directors

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:21:59 +05'30'

Goutam Debnath

Chairman and Managing Director

DIN: 06923261

Signed at Agartala

Date: 04.11.2026

Place : Tripura

OVAL PROJECTS ENGINEERING LIMITED

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

Standalone Cash Flow Statement for the Period ended as on 30th September 2026

(Amount in ₹ Lakhs)

	Particulars	Note No.	Unaudited As at September 30, 2026	Unaudited As at September 30, 2025	Audited As at 31st March 2026	Audited As at 31st March 2025
(A)	**Cash Flow from Operating Activities**					
	Net profit as per The Statement of Profit & Loss before Tax		884.25	892.05	2104.42	1318.11
	Adjustment for:-					
	Interest Income		-41.66	-49.87	-142.54	-75.60
	Rent Income		.	-7.54	.	.
	Provision for Gratuity		.	.28	11.33	.56
	Foreign Exchange fluctuation		.		3.65	.
	Depreciation		68.38	46.58	115.74	55.75
	Profit on Sale of asset		.	-39.04	-39.04	-16.25
	Expenses related with financing activities		407.07	333.32	643.42	473.27
	Corporate Social Responsibility				-9.95	.
	Operating Profit Before Working Capital Changes		**1318.04**	**1175.78**	**2687.04**	**1755.85**
	Adjustment for Current Assets & Liabilities					
	(Increase)/Decrease in trade receivable		-1463.37	905.87	799.40	-2524.64
	(Increase)/Decrease in short term loans & advances (assets)		-972.00	-734.29	-2404.84	-890.09
	(Increase)/Decrease in stock in trade		127.48	-10.19	-1537.84	-380.83
	(Increase)/Decrease in other current assets		.	-370.46	.	.
	Increase/(Decrease) in provisions		263.50	259.09	241.98	125.31
	Increase/(Decrease) in current liabilities		36.61	36.11	-40.77	78.96
	Increase/(Decrease) in trade payable		383.81	-1560.19	-2111.97	644.16
	Direct Taxes		-263.45	-259.09	-628.93	-383.96
			-1887.42	-1733.15	-5682.97	-3331.09
	Cash Generated from (utilized in) Operating activities	**(A)**	**-569.37**	**-557.38**	**-2995.93**	**-1575.25**
(B)	**Cash flow from Investment Activities**					
	Rental Income		.	7.54	.	.
	Interest Income		41.66	49.87	142.54	75.60
	Sales /(Purchase) of Investment				.	.
	Sale of Fixed Assets			116.36	116.36	127.50
	Non Current Investment		-20.00	.	-7.67	.
	(Increase)/Decrease in Other Non-Current Assets		73.10	-259.60	-389.19	273.74
	Purchase of fixed assets		-265.34	-413.76	-1053.50	-37.94
	Cash generate from (utilised in) Investing activities	**(B)**	**-170.57**	**-499.60**	**-1191.46**	**438.90**
(C)	**Cash flow from Financing Activities**					
	Proceeds from issuance from Share capital			4674.32	4674.32	1287.60
	Expense for issuance of Share Capital			-602.67	-622.22	.
	Increase/(Decrease) in Short term borrowings		559.77	397.55	524.48	768.37
	Increase/(Decrease) in Long term borrowings		401.66	135.79	802.36	186.88
	Increase/(Decrease) in Other Long term Liability		468.75	3.45	462.93	44.19
	(Increase)/Decrease in long term loans & advances (Assets)		122.22	-297.90	-201.08	-12.60
	Interest & other finance expenses paid		-407.07	-333.32	-643.42	-473.27
	Cash generated from (utilised in) Financing activities	**(C)**	**1145.34**	**3977.22**	**4997.36**	**1801.17**
	Effect Foreign Exchange fluctuation		.	.	-3.65	.
Net Increase (Decrease) in Cash and cash equivalents (A+B+C)			**405.39**	**2920.25**	**806.32**	**664.82**
Opening Cash & Bank Balance			4660.02	1739.77	1739.77	1074.95
Closing Cash & Bank Balance			**2951.48**	**4660.02**	**2546.10**	**1739.77**
	Less : Deposits with Matuirty above 3 Months		**2808.74**	**2152.15**	**2304.90**	**1456.80**
	Cash and cash equivalents at the end of the period		**142.75**	**2507.88**	**241.20**	**282.97**

For and on behalf of the Board of Directors

GOUTAM DEBNATH

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Date: 2026.11.04 18:22:57 +05'30'

Goutam Debnath
Chairman and Managing Director
DIN: 06923261
Signed at Agartala

Date: 04.11.2026
Place : Tripura

OVAL PROJECTS ENGINEERING LIMITED

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

House No.451568, Milan Chakra, (Near Prajapita Brahmakumari Centre), Badharghat,P.O. A.D. Nagar Agartala Tripura 799003, India

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER,2026

(Amount in ₹ Lakhs)

	Particulars	Unaudited For Half year ended 30-9-2026	Unaudited For Half year ended 30-9-2025	Audited For Year ended 31-3-2026	Audited For Year ended 31-3-2025
I	Revenue from Operations	7143.92	5876.78	14989.77	10228.99
II	Other Income	69.92	88.90	432.72	114.70
III	**Total Income**	**7213.84**	**5965.68**	**15422.49**	**10343.68**
IV	**EXPENSES**				
	(a) Cost of Materials Consumed	4879.29	3472.69	8043.41	5152.32
	(b) Purchases of Stock-in-Trade	.	.	3097.23	.
	(c) Change in Inventories of FG, WIP and stock in trade	-833.58	137.18	-1224.12	1199.92
	(d) Employee Benefits Expenses	430.56	227.80	607.18	507.89
	(e) Finance Cost	453.05	453.71	935.50	565.65
	(f) Depreciation and Amortization Expense	68.38	46.58	115.74	55.75
	(g) Other Expenses	1330.62	788.92	1890.98	1560.87
		6328.33	**5126.87**	**13465.92**	**9042.40**
V	**Profit before exceptional and extraordinary items**	**885.50**	**838.81**	**1956.58**	**1301.28**
VI	Exceptional items			.	.
VII	**Profit before extraordinary items and tax**	**885.50**	**838.81**	**1956.58**	**1301.28**
VIII	Extraordinary items				
	Profit/(Loss) on Sale of Fixed Assets	.	-39.04	-39.04	-16.25
IX	**Profit before tax**	**885.50**	**877.85**	**1995.62**	**1317.53**
X	**Tax Expense**				
	a. Current Tax (Net of Mat)				
	Current Year	263.96	276.10	626.52	384.15
	Prior Period	.	.	2.99	
	b. Deferred Tax	-4.21	-2.96	-5.90	.13
		259.75	**273.13**	**623.61**	**384.28**
XI	**Profit (Loss) for the period from continuing operations**	**625.75**	**604.72**	**1372.01**	**933.25**
XII	Profit/(loss) from discontinuing operations			.	.
XIII	Tax expense of discontinuing operations			.	.
XIV	Profit/(loss) from Discontinuing operations (after			.	.
XVI	Profit/ (Loss) after tax (XI + XIV)	625.75	604.72	1372.01	933.25
XVII	Other Comprehensive Income	.	.	.	.
	A (i) Items that will not be reclassified to profit or loss				
	(ii) Income tax relating to items				
	B (i) that will not be reclassified to profit or loss				
	(ii) Items that will be reclassified to profit or loss income tax relating to items that will be reclassified to profit or loss				
XVIII	Total Comprehensive Income for the period (XV+XIV) Comprising Profit/(loss) and Other Comprehensive Income for the period	625.75	604.72	1372.01	933.25

XIX	Paid up Equity Share Capital(Face Value of Rs 10/- each	2076.93	2076.93	2076.93	1527.01
XX	Earning per equity share (for Continuing Operation):				
	a. Basic	3.01	3.81	7.96	13.57
	b. Diluted	3.01	3.81	7.96	13.57

1. The Consolidated financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 4th November , 2026.

2. The Consolidated audited financial results include the financial result of Joint Venture namely Oval Projects Engineering Private Limited Raviraj Bokadia Creative And Oval Projects Engineering Private Limited Transstroy (India)

3. The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.

4. The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.

5. The Consolidated Financial Results have been prepared as per proportionate consolidation method as described in Accounting Standard 27 and in accordance with the Accounting Standards specified in the Companies (Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Companies Act, 2013.

For and on behalf of the Board of Directors

GOUTAM DEBNATH
Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:22:42 +05'30'

Date: 04.11.2026
Place : Tripura

Goutam Debnath
Chairman and Managing Director
DIN: 06923261
Signed at Agartala

OVAL PROJECTS ENGINEERING LIMITED

House No.451568, Milan Chakra, (Near Prajapita Brahmakumari Centre), Badharghat,P.O. A.D. Nagar Agartala Tripura 799003, India

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS AT 30TH SEPTEMBER 2026

(Amount in ₹ Lakhs)

Particulars	Unaudited As at September 30, 2026	Unaudited As at September 30, 2025	Audited As at March 31, 2026	Audited As at March 31, 2025
EQUITY AND LIABILITIES				
Shareholders' funds				
Share capital	2076.93	2076.93	2076.93	1527.01
Reserves and Surplus	9566.35	8196.58	8934.31	4070.14
Minority Interest /Non- Controlling Interest	.		.	.
	11643.28	10273.51	11011.23	5597.15
Share application money pending allotment				
Non-current liabilities				
Long-term borrowings	2494.67	661.44	1328.01	525.65
Deferred tax liabilities (Net)	.	.	.	.
Other Long term liabilities	1423.61	495.37	954.86	491.93
Long Term Provisions	17.72	6.68	17.72	6.40
	3936.01	1163.49	2300.59	1023.97
Current liabilities				
Short-term borrowings	6165.12	5714.10	6141.64	4844.37
Trade payables	.	.	.	
-total outstanding dues of micro and small enterprises	.	.	.	
-total outstanding dues of creditors other than micro and small enterprises	1788.50	1846.46	1294.67	3406.65
Other current liabilities	364.88	409.25	333.03	361.79
Short term Provisions	890.55	660.25	626.52	384.15
	.		.	.
	9209.04	8630.06	8395.87	8996.96
Total	**24788.32**	**20067.06**	**21707.69**	**15618.08**
ASSETS				
Non-current assets				
Property, Plant & Equipments and Intangible assets				
(i) Property, Plant and Equipment	735.35	533.01	797.48	494.36
(ii) Intangible Assets	.3	.3	.3	.3
(iii) Capital Work in Progress	1132.89	567.71	873.81	316.50
(iv) Intangible assets under development	.	.	.	.
Non Current Investments	46.85	19.17	26.85	19.17
Defered Tax Assets	32.53	25.38	28.32	22.42
Long term loan & advances	154.24	373.27	276.45	75.37
Other Non Current Assets	2540.25	2688.52	2846.88	2402.13
	4642.13	4207.09	4849.82	3329.97
Current assets				
Current Investments	.		.	.
Inventories	6366.23	4789.03	6507.99	4457.19
Trade receivables	5375.98	3514.52	3714.43	4256.43
Cash and Bank Balance	2959.15	4772.51	2613.59	2030.05
Short Term Loans and Advances	5389.10	2299.81	3954.19	1541.62
Other current assets	55.73	484.09	67.67	2.83
	20146.18	15859.97	16857.87	12288.11
Total	**24788.32**	**20067.06**	**21707.69**	**15618.08**

For and on behalf of the Board of Directors

GOUTAM DEBNATH Digitally signed by GOUTAM DEBNATH Date: 2026.11.04 18:22:59 +05'30'

Goutam Debnath

Chairman and Managing Director

DIN: 06923261

Signed at Agartala

Date: 04.11.2026

Place : Tripura

OVAL PROJECTS ENGINEERING LIMITED
CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER,2026

(Amount in ₹ Lakhs)

S. No.	PARTICULARS	Unaudited As at September 30, 2026	Unaudited As at September 30, 2025	Audited As at March 31, 2026	Audited As at March 31, 2025
1	Cash flow from Operating activities				
	(a) Net profit as per The Statement of Profit & Loss before Tax	885.50	877.85	1995.62	1317.53
	Adjustments:				
	Add / (Less) : Exchange Fluctuation			3.65	.
	Add / (Less) : Rental Income		-7.54	-36.65	
	Add / (Less) : Interest Income	-62.76	-76.66	-203.78	-102.90
	Add / (Less) : Depreciation and amortization	68.38	46.58	115.74	55.75
	Add / (Less) : Interest Paid	453.05	453.71	935.50	565.65
	Add / (Less) : Provision for Gratuity	.	.28	11.33	.56
	Add / (Less) : Income Tax Paid	-263.96	-276.10	-629.58	-384.15
	Add / (Less) : Changes in Capital Reserve	6.29	.		.26
	Add / (Less) : Extraordinary items	.	-39.04	-39.04	-16.25
	Add / (Less) : Corporate Social Responsibility	.		-9.95	
	Add / (Less) : (Profit) / Loss Share of Minority	.		.	.
		1086.51	979.08	2142.83	1436.44
	(b) Working capital changes:				
	- Changes in Inventory	141.76	-331.85	-2050.80	-469.11
	- Changes in Trade Receivables	-1661.55	741.90	540.86	-2474.51
	- Changes in short-term loans and advances	-1434.91	-758.19	-2412.57	-945.64
	- Changes in other current assets	11.94	-481.26	-64.84	-2.80
	- Changes in trade payables	493.82	-1560.19	-2111.97	644.12
	- Changes in other current liabilities	31.85	47.46	-29.11	78.96
	- Changes in provisions	264.02	276.10	242.37	125.50
		-2153.06	-2066.02	-5886.06	-3043.47
	Total of (1) (Cash flow from Operating activities)	-1066.56	-1086.94	-3743.23	-1607.02
2	Cash flow from Investing Activities				
	(a) Proceeds from sale of fixed assets(derecognition)	.	116.36	116.36	127.50
	(b) Proceeds from sale of Investments	.	7.54		.
	(c) Income - Rental	.	.	36.65	.
	(d) Payment towards Purchase of Fixed Assets	-265.34	-413.76	-1053.50	-37.94
	(e) Purchase of Investment	-20.00	.	-7.67	.
	(f) Payment of Security Deposits(SD Realised)	306.63	-286.39	-444.76	-515.53
	(g) Equity Interest for subsidiary derecognised	.	.		.
	(h) long Term Loans & Advances	.	.		.
	(i) Interest on Securities	62.76	76.66	203.78	102.90
	(j) Minority Interest	.		.	.
	Total of (2) (Cash flow from Investing Activities)	84.06	-499.60	-1149.13	-323.07
3	Cash Inflow from Financing activities				
	(a) Proceeds from Issue of Capital (incl Share premium)		4071.65	4674.32	1287.60
	(b) Proceeds from short-term borrowings	23.48	869.73	1298.75	1941.66
	(c) Proceeds from long-term borrowings	1166.66	135.79	802.36	186.88
	(d) Proceeds from long-term Trade Payable Credit	468.75	3.45	462.93	44.19
	(e) Expense for issuance of Share Capital		.	-622.22	.
	(f) long Term Loans & Advances	122.22	-297.90	-201.08	-12.60
	(g) Interest Paid	-453.05	-453.71	-935.50	-565.65
	Total of (3)(Cash flow from Financing activities)	1328.06	4329.00	5479.55	2882.09
	TOTAL CASH OUTFLOWS (1+2+3) (I)	345.56	2742.47	587.19	952.00
	Effect Foreign Exchange fluctuation	.		-3.65	.
III	*Net (decrease)/increase in cash and cash equivalents (I-II)*	345.56	2742.47	583.54	952.00
	Add: Cash and cash equivalents at the beginning of the period	2613.59	2030.05	2030.05	1078.05
IV	*Cash and cash equivalents at the end of the period*	2959.15	4772.51	2613.59	2030.05

For and on behalf of the Board of Directors

GOUTAM DEBNATH
Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:23:15 +05'30'

Date: 04.11.2026
Place : Tripura

Goutam Debnath
Chairman and Managing Director
DIN: 06923261
Signed at Agartala

Annexure A

Re-appointment as Secretarial auditor of Krishna Kumar Singh proprietor of KKS & Associates who is a practicing company secretary

S. No.	Requirement	Disclosure
1.	**Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise**	Re-Appointment of M/s. KKS & Associates, a peer-reviewed firm of Practicing Company Secretaries as the Secretarial Auditors of the Company for the Financial year 2026-27.
2.	**Date of ~~appointment/re-appointment/cessation~~ & term of appointment/re-appointment**	November 4, 2026 For financial year 2026-27
3.	**Brief profile**	M/s KKS & Associates is a renowned firm of Company Secretaries in Whole Time Practice based at Gurugram in the State of Haryana, India providing premium and effective secretarial, legal and business solutions through a team of professionals
4.	**Disclosure of relationships between directors (in case of appointment of a director)**	NA
5.	**Affirmation**	NA