Date: August 07, 2026

BSE Limited,	The National Stock Exchange of India Ltd,
Phiroze Jeejeebhoy Towers,	"Exchange Plaza", 5th Floor,
Dalai Street,	Bandra - Kurla Complex, Bandra (East),
Mumbai - 400 001	Mumbai - 400051
Scrip Code: 530843	Symbol: CUPID

Subject: Outcome of Board Meeting held on August 07, 2026 and Un-audited Financial Results for Quarter ended June 30, 2026.

Dear Sir / Madam,

With reference to captioned subject, we attached herewith the detail statement of outcome of Board Meeting and Financial Results for quarter ended 30th June, 2026 pursuant to regulation 30 and regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") respectively.

This intimation is also being uploaded on the Company's website at https://www.cupidlimited.com/

You are requested to take the aforesaid information on your records.

For Cupid Limited

HARDIK MEGHJI CHANDRA
Digitally signed by HARDIK MEGHJI CHANDRA
Date: 2026.08.07 18:18:11 +05'30'

Hardik Chandra
Company Secretary and Compliance Officer
Encl: As above

OUTCOME OF BOARD MEETING

August 7, 2026:

The Board of Directors of Cupid Limited at its Meeting held on August 07, 2026, inter alia, had considered and approved the following matters: -

Commencement time of Board Meeting: - 04.15 P.M.

Conclusion time of Board Meeting: - 05.03 P.M.

1. Quarterly reports submitted to BSE Limited and National Stock Exchange of India Limited for quarter ended 30th June, 2026 were noted by the Board.

2. Un-audited Financial results (Standalone and Consolidated) of the Company for quarter ended 30th June, 2026 were considered and adopted by the Board.

   A copy of the Un-audited Financial Results (Standalone and Consolidated) for the Quarter ended June 30, 2026, including disclosures required under Regulations 33 and other provisions of the SEBI Listing Regulations as applicable, together with the Limited Review Report issued by Chaturvedi Sohan & Co., Chartered Accountants (Firm Registration Number: 118424W), the Statutory Auditors of the Company, is enclosed herewith.

3. KPMSS & Associates, Cost Accountants, re-appointed as Cost Auditors of the company for Financial Year 2026-27 as per the provisions of Section 148 of the Companies Act, 2013. (Details as attached – Annexure - II)

4. In-principle approval for undertaking an exploratory exercise to evaluate the establishment of the Company's proposed business project in the State of West Bengal, including assessment of land and infrastructure availability, and commercial and financial feasibility. The proposed project may be undertaken through the Company or a 100% Wholly Owned Subsidiary (WOS) to be incorporated, and shall, subject to necessary approvals, undertake the manufacturing, processing, marketing, trading and distribution of medical devices, healthcare products and other related products, together with such allied, ancillary or diversified business activities as may be approved by the Board from time to time and are consistent with the Company's business objectives.

CIN No.: L25193MH1993PLC070846
Factory & Registered Office:
A-68, M.I.D.C. (Malegaon), Sinnar, Nashik - 422113, Maharashtra, India
+91 2551 230280 / 230772
+91 7722009580
www.cupidlimited.com
info@cupidlimited.com

The disclosures required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (as amended from time to time), shall be made upon finalization of the proposed project and, where applicable, upon incorporation of the Wholly Owned Subsidiary (WOS) and execution of definitive project-related arrangements.

5. Continuation of directorship of Mr. Thallapaka Venkateswara Rao (DIN: 05273533) as a Non-Executive Independent Director of the Company post attaining the age of 75 years, subject to the approval of Shareholders by way of Special Resolution at ensuing Annual General Meeting.

6. The Directors Report for year ended 31st March, 2026 was considered and approved by the Board.

7. The Notice to Members / Shareholders for 33rd Annual General Meeting of the company was considered and approved by the Board.

Place: - Mumbai
Date: - August 07, 2026

By the order of the Board of Directors
For **Cupid Limited**

HARDIK MEGHJI CHANDRA
Digitally signed by HARDIK MEGHJI CHANDRA
Date: 2026.08.07 18:18:37 +05'30'

Hardik Chandra
Company Secretary and Compliance Officer

Cupid Limited

CIN No : L25193MH1993PLC070846

Regd. Office :- A-68, M.I.D.C. (Malegaon), Sinnar, Nashik – 422113, Maharashtra, India.

Ph:- 02551-230280, Fax:- 02551-230279, Website: www.cupidlimited.com, Email- info@cupidlimited.com

Statement of Unaudited Standalone Financial Results for the Quarter Ended 30th June, 2026

(₹ in Lacs except EPS data , unless otherwise stated)

S.No.	Particulars	Quarter Ended On			Year Ended on
		30-Jun-2026 (Unaudited)	31-Mar-2026 (Audited)	30-Jun-2025 (unaudited)	31-Mar-2026 (Audited)
1	Revenue from operation	15,471.50	11,996.17	5,980.49	35,770.88
2	2(a) Other Non - operation Incomes	230.16	326.63	494.19	1,740.53
	2(b) Change in Fair Value of Investment	(3.65)	881.56	-	1,628.73
	Total Income	**15,698.01**	**13,204.36**	**6,474.68**	**39,140.14**
3	**Expenses**				
a)	Cost of Material Consumed	1,869.92	5,293.13	1,633.72	11,147.44
b)	Purchase of Stock-In-Trade	5,461.99	2,045.10	837.67	5,985.97
c)	Change in Inventories	(853.28)	(1,871.67)	(62.05)	(2,318.98)
d)	Employee benefit expenses	855.83	881.34	710.99	3,182.05
e)	Finance costs	111.45	87.24	62.20	280.73
f)	Depreciation	129.26	127.36	124.27	512.32
g)	Other Expenses	2,129.63	1,896.68	1,211.71	6,100.93
	Total Expenses	**9,704.80**	**8,459.18**	**4,518.51**	**24,890.46**
4	**Profit from Continuing Operation Before Exceptional items and Taxes**	**5,993.21**	**4,745.18**	**1,956.17**	**14,249.67**
5	**Profit From Ordinary Activities Before Tax**	**5,993.21**	**4,745.18**	**1,956.17**	**14,249.67**
6	**Less : Tax Expenses**				
a)	Income tax for current quarter/ year	1,462.49	1,013.37	512.01	3,232.13
b)	Short / (Excess) provision of earlier years	93.17	-	-	-
c)	Deferred Tax Expenses / (Credit)	21.33	105.54	(57.61)	191.10
7	**Net Profit / (Loss) From Ordinary Activities after tax for the period**	**4,416.21**	**3,626.27**	**1,501.77**	**10,826.44**
8	**Other Comprehensive Income / (Loss) (Net of Tax)**				
a)	**Item that will not be reclassified to profit and loss account**				
(i)	Remeasurement of employee defined benefit obligation	-	14.40	-	(14.71)
(ii)	Equity Instrument through Other Comprehensive Income	(4,245.62)	(3.63)	-	3.70
9	**Total Comprehensive Income (after tax) for the period**	**170.59**	**3,637.04**	**1,501.77**	**10,815.43**
10	**Paid up Equity Share Capital (Face value Rs. 1 /-)**	**13,446.61**	**13,446.61**	**13,423.35**	**13,446.61**
11	**Earning Per Share (EPS) (*Not Annualised)**				
(a)	Basic EPS (Amount is ₹)	**0.33***	**0.27***	**0.11***	**0.81**
(b)	Diluted EPS (Amount is ₹)	**0.32***	**0.26***	**0.10***	**0.79**
				(Restated)	

CUPID LIMITED SINNAR, NASHIK

Explanatory Notes to the Standalone Financial Results: -

1. The unaudited Standalone financial results for the quarter ended June 30, 2026 have been presented based on the information complied by the management in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act 2013 (the Act) read with relevant rules issued there under and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (Listing Regulations), as amended.

2. The above Unaudited Standalone financial results of Cupid Limited (the Company) have been reviewed and recommended for approval by the Audit Committee to the Board of Directors and have been approved by the Board of Directors at its meeting held on 7 August, 2026.

3. The Chief Operating Decision Maker (CODM), evaluates the company s performance and allocates resources based on the analysis of the various performance indicators of the Company as a single unit. The Company is engaged in manufacturing and trading of Personal Care Products. Accordingly, the Company has only one reportable segment **Personal care** and disclosures as per Ind AS 108 Operating Segments are not applicable.

4. The Company has made a long-term strategic investment in Baazar Style Retail Limited by subscribing to its fully convertible warrants to be converted into equity share within 18 months from the date of issue. The warrants and equity shares arising upon conversion thereof, represent one continuing strategic equity share investment. The Company has made an irrevocable election to measure this investment at fair value through Other Comprehensive Income at initial recognition, under IND AS 109, reflecting the Company s intention to hold the investment for long-term strategic purposes.

5. The figures for the quarter ended 31st March 2026 are the balancing figures between audited figures in respect of full financial year and the unaudited published figures up to the nine months of the financial year ended 31st March 2026, which were subjected to limited review by the statutory auditors.

6. The statutory auditors of the Company have expressed an unqualified opinion on the unaudited Standalone financial results for the quarter ended June 30, 2026.

7. The Board of Directors authorised Mr. Aditya Kumar Halwasiya, Chairman and Managing Director, to sign the Unaudited Standalone financial results of the company for the quarter ended June 30, 2026.

8. The previous period / year financial figures have been regrouped / rearranged wherever necessary to make them comparable.

9. The results of the Company are available for investors at https://www.cupidlimited.com/, https://www.nseindia.com/ and https://www.bseindia.com/

Place: Mumbai

Date: 7th August, 2026

For and on behalf of

Cupid Limited

Halwasiya

CUPID LIMITED SINNAR, NASHIK

Mr. Aditya Kumar Halwasiya

Chairman & Managing Director

Partners :
FCA Sohan Chaturvedi
FCA Chaturvedi V N
FCA Noshir B Captain
FCA Rajiv Chauhan
ACA Neha Chauhan
ACA Shristi Chaturvedi
FCA Prakash Mistry

INDIA

Chaturvedi Sohan & Co.

Chartered Accountants

FRN - 118424W

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

To
The Board of Directors of Cupid Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly standalone financial results of **Cupid Limited** (the "Company") for the quarter ended June 30, 2026, ("Statement"), 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 statement:

- is presented in accordance with the requirements of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS"), prescribed under section 133 of the Companies Act, 2013 (The Act), read with the relevant rule issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter ended June 30, 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, 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

320, Tulsiani Chambers, Nariman Point, Mumbai 400 021. India. Tel: +91 22 2281 5154 /56,
Dept. E-Mail: Group: chaturvn@gmail.com / Billing: accounts@cachaturvedi.com / Audit: audit@cachaturvedi.com
Tax: tax@cachaturvedi.com / Finance: finance@cachaturvedi.com / Website: www.cachaturvedi.com

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors, and has been approved by them for issuance. The Standalone Financial Results for the quarter ended June 30, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter ended June 30, 2026 that gives 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 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 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 Standalone Financial Results that give true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 is also responsible for overseeing the 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 standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

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

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal 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 and related disclosures made by the Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors.
- 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 standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 Standalone 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 independence, and where applicable, related safeguards.

For Chaturvedi Sohan & Co.
Chartered Accountant
FRN: 118424W

Vivekanand Chaturvedi
Partner
M.No: 106403
UDIN: 26106403KZVTNW9820

Date: 7th August, 2026
Place: Mumbai

Cupid Limited

CIN No : L25193MH1993PLC070846

Regd. Office :- A-68, M.I.D.C. (Malegaon), Sinnar, Nashik – 422113, Maharashtra, India.

Ph:- 02551-230280, Fax:- 02551-230279, Website: www.cupidlimited.com, Email- info@cupidlimited.com

Statement of Unaudited Consolidated Financial Results for the Quarter Ended 30th June, 2026

(₹ in Lacs except EPS data , unless otherwise stated)

S.No.	Particulars	Quarter Ended On			Year Ended on
		30-Jun-2026 (Unaudited)	31-Mar-2026 (Audited)	30-Jun-2025 (unaudited)**	31-Mar-2026 (Audited)
1	Revenue from operation	15,471.50	11,996.17	5,980.49	35,770.88
2	2(a) Other Non - operation Incomes	230.16	326.63	494.19	1,740.53
	2(b) Change in Fair Value of Investment	(3.65)	881.56	-	1,628.73
	Total Income	**15,698.01**	**13,204.36**	**6,474.68**	**39,140.14**
3	**Expenses**				
a)	Cost of Material Consumed	1,869.92	5,293.13	1,633.72	11,147.44
b)	Purchase of Stock-In-Trade	5,461.99	2,045.10	837.67	5,985.97
c)	Change in Inventories	(853.28)	(1,871.67)	(62.05)	(2,318.98)
d)	Employee benefit expenses	855.83	881.34	710.99	3,182.05
e)	Finance costs	111.45	87.24	62.20	280.73
f)	Depreciation	129.26	127.36	124.27	512.32
g)	Other Expenses	2,130.98	1,896.70	1,212.74	6,104.03
	Total Expenses	**9,706.15**	**8,459.21**	**4,519.54**	**24,893.57**
4	**Profit from Continuing Operation Before Exceptional items and Taxes**	**5,991.87**	**4,745.15**	**1,955.14**	**14,246.56**
5	**Profit From Ordinary Activities Before Tax**	**5,991.87**	**4,745.15**	**1,955.14**	**14,246.56**
6	**Less : Tax Expenses**				
a)	Income tax for current quarter/ year	1,462.49	1,013.37	512.01	3,232.13
b)	Short / (Excess) provision of earlier years	93.17	-	-	-
c)	Deferred Tax Expenses / (Credit)	21.33	105.54	(57.61)	191.10
7	**Net Profit / (Loss) From Ordinary Activities after tax for the period**	**4,414.88**	**3,626.25**	**1,500.74**	**10,823.33**
8	**Other Comprehensive Income / (Loss) (Net of Tax)**				
a)	**Item that will not be reclassified to profit and loss account**				
(i)	Remeasurement of employee defined benefit obligation	-	14.40	-	(14.71)
(ii)	Equity Instrument through Other Comprehensive Income	(4,245.62)	(3.63)	-	3.70
9	**Total Comprehensive Income (after tax) for the period**	**169.26**	**3,637.03**	**1,500.74**	**10,812.33**
	Profit and Loss attributable to				
	Owners of the company	4,414.88	3,626.25	1,500.74	10,823.33
	Non- Controlling Interest	-	-	-	-
	Other Comprehensive Income attributable to				
	Owners of the company	(4,245.62)	10.77	-	(11.01)
	Non- Controlling Interest	-	-	-	-
10	**Paid up Equity Share Capital (Face value Rs. 1 /-)**	**13,446.61**	**13,446.61**	**13,423.35**	**13,446.61**
11	**Earning Per Share (EPS) (*Not Annualised)**				
(a)	Basic EPS (Amount is ₹)	**0.33***	**0.27***	**0.11***	**0.81**
(b)	Diluted EPS (Amount is ₹)	**0.32***	**0.26***	**0.10***	**0.79**
				(Restated)	

CUPID LIMITED SINNAR, NASHIK

Rfahwariya

Explanatory Notes to the Consolidated Financial Results: -

1. The Unaudited Consolidated financial results for the quarter ended June 30, 2026 have been presented based on the information complied by the management in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act 2013 (the Act) read with relevant rules issued there under and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (Listing Regulations), as amended.

2. The above Unaudited Consolidated financial results of Cupid Limited (The Group Company) have been reviewed and recommended for approval by the Audit Committee to the Board of Directors and have been approved by the Board of Directors at its meeting held on 7 August, 2026.

3. The Chief Operating Decision Maker (CODM), evaluates the group company's performance and allocates resources based on the analysis of the various performance indicators of the Group Company as a single unit. The Group Company is engaged in manufacturing and trading of Personal Care Products. Accordingly, the Group Company has only one reportable segment **Personal care** and disclosures as per Ind AS 108 Operating Segments are not applicable.

4. The Company has made a long-term strategic investment in Baazar Style Retail Limited by subscribing to its fully convertible warrants to be converted into equity share within 18 months from the date of issue. The warrants and equity shares arising upon conversion thereof, represent one continuing strategic equity share investment. The Company has made an irrevocable election to measure this investment at fair value through Other Comprehensive Income at initial recognition, under IND AS 109, reflecting the Company s intention to hold the investment for long-term strategic purposes.

5. The figures for the quarter ended 31st March 2026 are the balancing figures between audited figures in respect of full financial year and the unaudited published figures up to the nine months of the financial year ended 31st March 2026, which were subjected to limited review by the statutory auditors.

6. The statutory auditors of the Group Company have expressed an unqualified opinion on the Unaudited Consolidated financial results for the quarter ended June 30, 2026.

7. The Board of Directors authorised Mr. Aditya Kumar Halwasiya, Chairman and Managing Director, to sign the Unaudited Consolidated financial results of the company for the quarter ended June 30, 2026.

8. The previous period / year financial figures have been regrouped / rearranged wherever necessary to make them comparable.

9. The results of the Company are available for investors at https://www.cupidlimited.com/, https://www.nseindia.com/ and https://www.bseindia.com/

Place: Mumbai

Date: 7th August, 2026

For and on behalf of

Cupid Limited

CUPID LIMITED SINNAR, NASHIK

Mr. Aditya Kumar Halwasiya
Chairman & Managing Director

Partners :
FCA Sohan Chaturvedi
FCA Chaturvedi V N
FCA Noshir B Captain
FCA Rajiv Chauhan
ACA Neha Chauhan
ACA Shristi Chaturvedi
FCA Prakash Mistry

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

To
The Board of Directors of Cupid Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly consolidated financial results of **Cupid Limited** ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associate and joint ventures for the quarter ended June 30, 2026 ("Statement"), attached herewith, being submitted by the Holding 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 statement:

- includes the results of the holding company and the following entity;

Name of the Entity	Relationship
Cupid Invesco Limited	Wholly Owned Foreign Subsidiary

- are presented in accordance with the requirements of the Listing Regulations in this regard; and

- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS"), prescribed under section 133 of the Companies Act, 2013 (The Act), read with the relevant rule issued thereunder and other accounting principles generally accepted in India of the consolidated net profit and total comprehensive income and other financial information of the group for the quarter ended June 30, 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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, its associate and joint

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Dept. E-Mail: Group: chaturvn@gmail.com / Billing: accounts@cachaturvedi.com / Audit: audit@cachaturvedi.com
Tax: tax@cachaturvedi.com / Finance: finance@cachaturvedi.com / Website: www.cachaturvedi.com

ventures 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 statements under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors, and has been approved by them for issuance. The Consolidated Financial Results for the quarter ended June 30, 2026 has been compiled from the related audited consolidated financial statements. This responsibility includes preparation and presentation of the Consolidated Financial Results for the quarter ended June 30, 2026 that gives a true and fair view of the consolidated net profit and consolidated other comprehensive income/(loss) and other financial information of the Group including its associates and joint ventures in accordance with the recognition and measurement principles laid down in 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 the assets of the Group 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 Consolidated Financial Results that give true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the respective management and Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for overseeing the financial reporting process of the Group and of its associates and joint ventures.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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 this statement.

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

- Identify and assess the risks of material misstatement of the consolidated 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 and related disclosures made by the Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors.

- 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 Group and its associates and joint ventures 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 Consolidated 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 Group and its associates and joint ventures to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Annual standalone/ consolidated Financial Statements/ Financial Results/ Financial Information of the entities within the Group and its associates and joint ventures to express an opinion on the Annual Consolidated Financial Result. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated 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 Consolidated Financial Results.

CHATURVEDI SOHAN & CO. CHARTERED ACCOUNTANTS INDIA

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 independence, and where applicable, related safeguards.

Other Matter

The Statement includes the unaudited Financial Statement of one foreign subsidiary, which reflects total asset of Rs 25.72 Lakhs as at June 30, 2026; as well as the total revenue of Rs Nil, Total net profit/ (loss) after tax of Rs (1.35) Lakhs, other comprehensive income of Rs Nil and net Cash Flow of Rs (1.35) Lakhs for the quarter ended. This unaudited Financial Statement has been furnished to us by the management and our conclusion on the statement in so far as it relates to the amount and disclosure included in respect of the subsidiary is based solely on such management prepared unaudited financial statements. According to the information and explanations given to us by the management, these financial statements are not material to the group.

Our opinion is not modified in respect of these matters.

For Chaturvedi Sohan & Co.
Chartered Accountant
FRN: 118424W

Vivekanand Chaturvedi
Partner
M.No: 106403
UDIN: 26106403CECUMX3942

Date: 7th August, 2026
Place: Mumbai

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Annexure - II

The details required under Regulation 30 - Part A of Schedule III the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

- **Appointment of Cost Auditors:**

Sr. No.	Particulars	Cost Auditor
1	Reason for change viz. ~~appointment,~~ re-appointment~~, resignation, removal, death or otherwise~~	Re-appointment of KPMSS & Associates as Cost Auditors of the Company for Financial Year 2026-27 as per the provisions of Section 148 of the Companies Act, 2013.
2	Date of ~~Appointment /~~ reappointment ~~/ cessation~~ (as applicable)	August 07, 2026
3	Term of ~~Appointment /~~ reappointment	For the Financial Year 2026-27
4	Brief profile (in case of appointment)	KPMSS & Associates is run by experienced and enthusiastic professionals having expertise in different areas. It is a firm offering multidisciplinary services in the domains of Accounting, Costing, Cost Audit, Direct and Indirect taxation, Audit and Assurance and other Allied Services. They are having their offices in Nashik, Mumbai and Pune.
5	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable