SRESTHA FINVEST LIMITED

Date: August 14, 2026

To
The Manager
Listing Department
1. Bombay Stock Exchange (BSE) Ltd, Mumbai
2. Metropolitan Stock Exchange of India (MSEI) Ltd, Mumbai.

Dear Sir,

Sub: Outcome of Board Meeting dated August 14, 2026

Pursuant to Regulation 30, Regulation 33 and other applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed to the Bombay Stock Exchange Ltd and Metropolitan Stock Exchange of India Ltd, that the Board of Directors of the Company at its meeting held today, i.e. August 14, 2026 has transacted the following business:

(a) The Board of Directors approved the Un-Audited (Standalone and Consolidated) Financial Results of the Company for the quarter ended 30^{th} June, 2026 along with Limited Review Report issued by statutory auditors of the company. The copy of Un-Audited Financial Results and Limited Review Report are enclosed along with this letter for your reference and records.

(b) The Board took note of the fine imposed by BSE Ltd. And MSEI Ltd. vide their letter dated 14/08/2026 in connection with Late/Delayed submission of shareholding pattern under Regulation 31 of SEBI (LODR) Regulations, 2015 for the quarter ended June 30, 2026.

(c) The Board considered and approved the compliances related matters. Also discussed and reviewed the on-going general business matters and propositions in operations of the company.

Further the Board Meeting commenced at 09:30 P.M. and concluded at 10:30 P.M.

Thanking you,
Yours faithfully,
For Srestha Finvest Limited

A. JITENDRA KUMAR BAFNA
Digitally signed by A. JITENDRA KUMAR BAFNA
Date: 2026.08.14 22:41:07 +05'30'

Company Secretary & Compliance Officer

Encl : As above

Registered Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai – 600003
CIN: L65993TN1985PLC012047 | E-mail: srestha.info@gmail.com | Phone No. 044-40057044

SRESTHA FINVEST LIMITED
CIN: L65993TN1985PLC012047
Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003
Statement of Standalone Un-audited Financial Results for the Quarter Ended 30.06.2026
e mail: srestha.info@gmail.com

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
1. Income from Operations				
i) Interest Income	111.76	128.23	320.52	693.61
ii) Dividend Income	10.56	0.22	-	2.68
iii) Rental Income	-	-	-	-
iv) Fees and Commission Income	-	-	-	-
v) Net gain on trading of shares	-	0.20	-	0.20
vi) Net gain on trading of Futures & Options	-	-	47.01	47.01
I) Total Revenue from operations	**122.31**	**128.64**	**367.53**	**743.50**
II) Other Income	107.64	0.10	0.01	50.20
III) Total Income (I) + (II)	**229.95**	**128.74**	**367.54**	**793.70**
Expenses				
i) Finance Costs	-	-76.78	77.16	0.41
ii) Fees and Commission expense	32.74	12.39	27.80	50.13
iii) Impairment on Financial Instruments	-	-	-	-
iv) Employee Benefit Expenses	11.72	14.92	12.01	50.35
v) Depreciation, Amortisation and Impairment	10.90	14.63	14.63	58.53
vi) Loss in trading of shares	-	-8.74	0.47	-
vii) Loss in trading of Future & Options	-	-	-	-
viii) Bad Debts	-	-	-	-
ix) Provision of NPA	3,885.52	763.06	-	1,347.35
x) Other Expenses	10.11	-200.29	18.06	480.52
IV) Total Expenses	**3,950.98**	**519.18**	**150.13**	**1,987.29**
V) Profit before tax (III) - (IV)	**-3,721.03**	**-390.44**	**217.41**	**-1,193.59**
VI) Tax Expense:				
i) Current Tax/Short Provision of Pervious year	-	-	0.00	-
ii) Deferred Tax	-977.98	-437.80	0.00	-437.80
iii) Provision Against Standard Assets	-	-	-	-
VII) Profit For the period (V) - (VI)	**-2,743.05**	**47.36**	**217.41**	**-755.79**
VIII) Other Comprehensive Income (OCI)				
A) (i) Items that will not be reclassified to profit or loss				
- Remeasurement loss on defined benefit plans	-	-	-	-
- Net gain on equity instruments through OCI	1,081.70	-664.51	236.55	-774.77
(ii) Income tax relating to the above items	-161.71	92.43	-33.83	108.20
Subtotal (A)	**919.98**	**-572.07**	**202.72**	**-666.57**
B) (i) Items that will be reclassified to profit or loss				
- Net gain on debt instruments through OCI	-	-	-	-
(ii) Income tax relating to the above items	-	-	-	-
Subtotal (B)	-	-	-	-
Other Comprehensive Income (A + B)	919.98	**-572.07**	**202.72**	**-666.57**
(IX) Total Comprehensive Income for the period (VII+VIII)	**-1,823.06**	**-524.71**	**420.13**	**-1,422.35**
(X) Paid - up equity share capital (Face Value of the share Rs 1/- each)	17575.00	16400.00	16400.00	16400.00
(XI) Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-3523.23		-1280.04	-1700.17
(XII) Earnings per equity share (Face value of Rs.1/- each) #				
Basic (Rupees)	-0.167	0.003	0.013	-0.046
Diluted (Rupees)	-0.110	0.002	0.013	-0.030

NOTES:

1. The above Standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards (‘Ind AS’) as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Ind AS) Rules, as amended from time to time, directions/ guidelines issued by the Reserve Bank of India ('RBI') and other recognized accounting practices generally accepted in India. The above Standalone financial results are in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015, as amended.

2. The above Un-audited Results were reviewed by the Audit Committee and were approved by the Board of Directors of the company at its meeting held on 14th August, 2026

3. The Company is engaged into two segment, Financing and Investments Activities.

4. The company has carried out the assessement of Impairment of Asset as defined in IND AS.

5. The Board of Directors have not declared any interim dividend.

6. The Company has not provided Interest of Rs. 17.07 Lakhs on borrowings for one of the parties due to ongoing dispute as to interest and claim repayment. The company has sought legal opinion against the claim and shall proceed according to the legal advise.

7. The diluted EPS is computed considering the amount received for allotment of convertible warrants.

8.The Company has evaluated the applicability and financial implications of the Labour Codes. The provisions of the Payment of Gratuity Act are presently not applicable to the Company, and the Company does not have a policy for leave encashment. Accordingly, the implementation of the Labour Codes does not have any financial impact on the Company’s employee benefit obligations. The Company continues to monitor developments relating to the Labour Codes and will assess the impact, if any, on employee benefit liabilities as and when they become applicable.

9. The Board of Directors at its meeting held on 13/04/2026 had Considered and approved the allotment of 11,75,00,000 (Eleven Crores Seventy Five Lakhs) Equity Shares of Re.1/- at a premium of Rs.0.05/- per equity share pursuant to conversion of 11,75,00,000 Convertible Warrants (out of total 85,30,00,000 Convertible Warrants as earlier issued and allotted on February 18, 2025) into equal number of Equity Shares on preferential basis to Non-Promoter under the terms of SEBI (Issue of Capital & Disclosures Requirement) Regulation, 2018.

10. The Figures have been re-grouped, re-arranged, re-classified, wherever considered necessary to present better comparison.

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2026.08.14 22:13:10 +05'30'

SUNIL BHANDARI
Whole Time Director
DIN: 03120545

Place: Chennai
Date: 14.08.2026

SRESTHA FINVEST LIMITED
CIN: L65993TN1985PLC012047
Regd. Office: Door No. 19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003
e mail: srestha.info@gmail.com | Contact No.: 044-40057044

Segment wise Revenue, Results, Assets and Liabilities for the Quarter ended 30th June 2026

(Rs. In Lakhs)

Particulars	Quarter Ended			Year ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	UnAudited	Unaudited	Audited
1. Segment Revenue				
(net sale/income from each segment should be disclosed under this head)				
(a) Lending Division	229.95	128.23	320.52	693.61
(b) Investment/Trading in Equity and F&O	0.00	0.20	47.01	47.21
Net sales/Income From Operations	**229.95**	**128.42**	**367.53**	**740.82**
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)				
(a) Lending Division	-3721.03	-399.38	149.66	-1240.80
(b) Investment/Trading in Equity and F&O	0.00	8.94	0.47	47.21
(c) Unallocable	-	-	-	-
Total Profit Before Tax	**-3721.03**	**-390.44**	**150.13**	**-1193.59**
3. Segment Assets				
(a) Lending Division	18,000.81	15,723.84	15,750.27	15,723.84
(b) Investment/Trading in Equity and F&O	7,168.32	5,451.62	7,206.22	5,451.62
(c) Unallocable	-	-	-	-
Total Segment Assets	**25,169.13**	**21,175.47**	**22,956.49**	**21,175.47**
4. Segment Liabilities				
(a) Lending Division	10,495.53	4,822.80	5,683.27	4,822.80
(b) Investment/Trading in Equity and F&O	-	-	-	-
(c) Unallocable	-	-	-	-
Total Segment Liabilities	**10,495.53**	**4,822.80**	**5,683.27**	**4,822.80**
4. Capital Employed				
(a) Lending Division	7,505.28	10,901.04	10,067.00	10,901.04
(b) Investment/Trading in Equity and F&O	7,168.32	5,451.62	7,206.22	5,451.62
Capital Employed	**14,673.60**	**16,352.66**	**17,273.22**	**16,352.66**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2026.08.14 22:13:24 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Place :- Chennai
Date :- 14-08-2026

INDIA DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai – 600006

darpannassociates@gmail.com

Limited Review Report

The Board of Directors of **Srestha Finvest Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **Srestha Finvest Limited** ("the Company") for the quarter ended **30th June 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 to date, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us.

The preparation of the statement is the responsibility of the company's Management in accordance with applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 of interim financial statement is limited primarily to inquiries of persons responsible for financial and accounting matters and analytical procedures applied to the financial data. It is substantially less in scope than an audit conducted in accordance with the generally accepted accounting standards, the objectives of which is expression of opinion regarding the financial statements taken as a whole. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

Based on information provided to us by management, the company has not provided Interest of Rs.17.06 Lakhs on borrowings from Arcadia Shipping Ltd. The company has received letters from Arcadia shipping Ltd recalling the Interest and Loan outstanding. Based on the explanation given to us, the company has not given response for the same and is exploring legal options. As per Ind AS and Generally Accepted Accounting Principles, accounting policies adopted for annual accounts are to be followed for Interim Financials. Non-provision of the Interest has resulted in decrease in Finance Cost for the Quarter ended 30.06.2026 to the extent of Rs.17.06 Lakhs, and increase in Profit after Tax for the Quarter ended 30.06.2026 to that extent.

DARPAN & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016156S No.11/2, Shyam Avenue, College Road, Nungambakkam, Chennai-06.

INDIA DARPAN & ASSOCIATES
CHARTERED ACCOUNTANT
#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006
darpannassociates@gmail.com

Qualified Conclusion:

Based on our review conducted as above, with the exception of the matter described in the preceding paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended to date, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **Darpan & Associates**
Chartered Accountants
ICAI Firm Reg.n No. 016156S

DARPAN & ASSOCIATES
FRN 016156S
No.11/2, Shyam Avenue, College Road, Nungambakkam, Chennai-06
CHARTERED ACCOUNTANTS

Darpan Kumar
Partner
M. No. 235817
UDIN: 26235817ELCPOT6669

Place: Chennai
Date: August 14, 2026

SRESTHA FINVEST LIMITED

CIN: L65993TN1985PLC012047

Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003

Statement of Consolidated Un-audited Financial Results for the Quarter Ended 30.06.2026

e mail: srestha.info@gmail.com

				(Rs. In Lakhs)
Particulars	**Quarter Ended**			**Year Ended**
	30.06.2026	**31.03.2026**	**30.06.2025**	**31.03.2026**
	(Un Audited)	**(Un Audited)**	**(Un Audited)**	**(Audited)**
1. Income from Operations				
i) Interest Income	111.76	128.23	320.52	693.61
ii) Dividend Income	10.56	0.22	-	2.68
iii) Rental Income	-	-	-	-
iv) Fees and Commission Income	-	-	-	-
v) Net gain on trading of shares	-	0.20	-	0.20
vi) Net gain on trading of Futures & Options	-	-	47.01	47.01
I) Total Revenue from operations	**122.31**	**128.64**	**367.53**	**743.50**
II) Other Income	107.64	0.10	0.01	50.20
III) Total Income (I) + (II)	**229.95**	**128.74**	**367.54**	**793.70**
Expenses				
i) Finance Costs	0.01	(76.76)	77.16	0.44
ii) Fees and Commission expense	32.74	12.39	27.80	50.13
iii) Impairment on Financial Instruments	-	-	-	-
iv) Employee Benefit Expenses	11.72	14.92	12.01	50.35
v) Depreciation, Amortisation and Impairment	10.90	14.63	14.63	58.53
vi) Loss in trading of shares	-	(8.74)	0.47	-
vii) Loss in trading of Future & Options	-	-	-	-
viii) Bad Debts	-	-	-	-
ix) Provision of NPA	3,885.52	763.06	-	1,347.35
x) Other Expenses	10.11	(200.28)	18.27	480.81
IV) Total Expenses	**3,951.00**	**519.21**	**150.34**	**1,987.60**
V) Profit before tax (III) - (IV)	**-3,721.05**	**-390.47**	**217.20**	**-1,193.90**
VI) Tax Expense:				
i) Current Tax/Short Provision of Pervious year	-	-	-	-
ii) Deferred Tax	-977.98	-437.80	-	-437.80
iii) Provision Against Standard Assets	-	-	-	-
VII) Profit For the period (V) - (VI)	**-2,743.06**	**47.33**	**217.20**	**-756.10**
VIII) Other Comprehensive Income (OCI)				
A) (i) Items that will not be reclassified to profit or loss				
- Remeasurement loss on defined benefit plans	-	-	-	-
- Net gain on equity instruments through OCI	1,081.70	-664.51	236.55	-774.77
(ii) Income tax relating to the above items	-161.71	92.43	-33.83	108.20
Subtotal (A)	**919.98**	**-572.07**	**202.72**	**-666.57**
B) (i) Items that will be reclassified to profit or loss				
- Net gain on debt instruments through OCI	-	-	-	-
(ii) Income tax relating to the above items	-	-	-	-
Subtotal (B)	-	-	-	-
Other Comprehensive Income (A + B)	**919.98**	**-572.07**	**202.72**	**-666.57**
(IX) Total Comprehensive Income for the period (VII+VIII)	**-1,823.08**	**-524.74**	**419.92**	**-1,422.67**
(X) Profit for the year attributable to:				
Shareholders of the group	-2,743.06	47.34	217.25	-756.02
Non-controlling interests	-0.00	-0.01	-0.05	-0.08
(XI) Other Comprehensive Income attributable to:				
Shareholders of the group	919.98	-572.07	202.72	-666.57
Non-controlling interests	-	-	-	-
(XII) Total Comprehensive Income attributable to:				
Shareholders of the group	-1,823.07	-524.73	419.97	-1,422.59
Non-controlling interests	-0.00	-0.01	-0.05	-0.08
(XIII) Paid - up equity share capital (Face Value of the share Rs 1/- each)	17575.00	16,400.00	16,400.00	16,400.00
(XIV) Reserve excluding revaluation reserves as per balance sheet of previous accounting year				-3134.72
(XV) Earnings per equity share (Face value of Rs.1/- each) #				
Basic (Rupees)	-0.158	0.003	0.013	-0.046
Diluted (Rupees)	-0.111	0.002	0.013	-0.030

NOTES:

1. The above Consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Ind AS) Rules, as amended from time to time, directions/ guidelines issued by the Reserve Bank of India ('RBI') and other recognized accounting practices generally accepted in India. The above Consolidated financial results are in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015, as amended.

2. The above Un-audited results were reviewed by the Audit Committee and were approved by the Board of Directors of the company at its meeting heald on 14th August, 2026.

3. The Company is engaged into two segment, Financing and Investments Activities.

4. The company has carried out the assessement of Impairment of Asset as defined in IND AS.

5. The Board of Directors have not declared any interim dividend.

6. The Company has not provided Interest of Rs. 17.06 Lakhs on borrowings for one of the parties due to ongoing dispute as to interest and claim repayment. The company has sought legal opinion against the claim and shall proceed according to the legal advise.

7. The diluted EPS is computed considering the amount received for allotment of convertible warrants.

8.The Company has evaluated the applicability and financial implications of the Labour Codes. The provisions of the Payment of Gratuity Act are presently not applicable to the Company, and the Company does not have a policy for leave encashment. Accordingly, the implementation of the Labour Codes does not have any financial impact on the Company's employee benefit obligations. The Company continues to monitor developments relating to the Labour Codes and will assess the impact, if any, on employee benefit liabilities as and when they become applicable.

9. The Board of Directors at its meeting held on 13/04/2026 had Considered and approved the allotment of 11,75,00,000 (Eleven Crores Seventy Five Lakhs) Equity Shares of Re.1/- at a premium of Rs.0.05/- per equity share pursuant to conversion of 11,75,00,000 Convertible Warrants (out of total 85,30,00,000 Convertible Warrants as earlier issued and allotted on February 18, 2025) into equal number of Equity Shares on preferential basis to Non-Promoter under the terms of SEBI (Issue of Capital & Disclosures Requirement) Regulation, 2018.

10. The Figures have been re-grouped, re-arranged, re-classified, wherever considered necessary to present better comparison.

Sunil Bhandari

Digitally signed by Sunil Bhandari
Date: 2026.08.14 22:13:47 +05'30'

SUNIL BHANDARI
Whole Time Director
DIN: 03120545

Place: Chennai
Date: 14.08.2026

SRESTHA FINVEST LIMITED
CIN: L65993TN1985PLC012047
Regd. Office: Door No. 19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003
e mail: srestha.info@gmail.com | Contact No.: 044-40057044

Segment Information in respect of Unaudited Consolidated Financial Results for the Quarter ended 30th June 2026

(Rs. In Lakhs)

Particulars	Quarter Ended			Year ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	UnAudited	Unaudited	Audited
1. Segment Revenue				
(net sale/income from each segment should be disclosed under this head)				
(a) Lending Division	111.76	128.54	320.52	696.29
(b) Investment/Trading in Equity and F&O	0.00	0.20	47.01	47.21
Net sales/Income From Operations	**111.76**	**128.74**	**367.53**	**743.50**
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)				
(a) Lending Division	3951.00	-399.41	149.87	-1241.11
(b) Investment/Trading in Equity and F&O	0.00	8.94	0.47	47.21
(c) Unallocable	-	-	-	0.00
Total Profit Before Tax	**3951.00**	**-390.47**	**150.34**	**-1193.90**
3. Segment Assets				
(a) Lending Division	18,038.70	16,166.96	15,750.27	16,166.96
(b) Investment/Trading in Equity and F&O	7,130.82	5,414.12	7,206.22	5,414.12
(c) Unallocable	-	-	-	-
Total Segment Assets	**25,169.52**	**21,581.09**	**22,956.49**	**21,581.09**
4. Segment Liabilities				
(a) Lending Division	10,495.63	5,228.12	5,683.27	5,228.12
(b) Investment/Trading in Equity and F&O	-	-	-	-
(c) Unallocable	-	-	-	-
Total Segment Liabilities	**10,495.63**	**5,228.12**	**5,683.27**	**5,228.12**
4. Capital Employed				
(a) Lending Division	7,543.07	10,938.84	10,067.00	10,938.84
(b) Investment/Trading in Equity and F&O	7,130.82	5,414.12	7,206.22	5,414.12
Capital Employed	**14,673.89**	**16,352.97**	**17,273.22**	**16,352.97**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2026.08.14 22:14:12 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Place :- Chennai
Date :- 14-08-2026

INDIA DARPAN & ASSOCIATES
CHARTERED ACCOUNTANT
#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006
darpannassociates@gmail.com

Limited Review Report for Consolidated Financial Results

The Board of Directors of **Srestha Finvest Limited**

We have reviewed the accompanying statement of unaudited Consolidated financial results of **Srestha Finvest Limited** ("the Company") for the quarter ended **30 June 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 to date.

The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on these financial results based on our review of the financial results for the quarter ended June 30, 2025 which is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting" specified under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India; and the relevant requirements of the Regulation and the Circular.

We conducted our review 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 Statement is free of material misstatement. The 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.

The Statement includes the results of following subsidiary:

1. Srestha Greentech Pvt Ltd

The accompanying unaudited consolidated financial results includes unaudited interim financial statements and other unaudited financial information in respect of subsidiary, which have not been reviewed by their auditor, whose interim financial statements reflect total revenues of Rs.0 Lakhs for the quarter ended June 30, 2026, total net profit / (loss) after tax of Rs.(0.02) Lakhs for the quarter ended June 30, 2026, and total comprehensive income / (loss) of Rs.(0.02) Lakhs for the quarter ended June 30, 2026, as considered in the unaudited consolidated financial results. These unaudited financial statements and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of the subsidiary, is based solely on such unaudited financial statements and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial statements are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

Basis for Qualified Conclusion

Based on information provided to us by management, the group has not provided Interest of Rs.17.06 Lakhs on borrowings from Arcadia Shipping Ltd. The group has received letters from Arcadia shipping Ltd recalling the Interest and Loan outstanding. Based on the explanation given to us, the group has not given response

INDIA DARPAN & ASSOCIATES
CHARTERED ACCOUNTANT
#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai – 600006
darpannassociates@gmail.com

for the same and is exploring legal options. As per Ind AS and Generally Accepted Accounting Principles, accounting policies adopted for annual accounts are to be followed for Interim Financials. Non-provision of the Interest has resulted in decrease in Finance Cost for the Quarter ended 30.06.2026 to the extent of Rs.17.07 Lakhs, and increase in Profit after Tax for the Quarter ended 30.06.2026 to that extent.

Qualified Conclusion:

Based on our review conducted as above, with the exception of the matter described in the preceding paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended to date, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **Darpan & Associates**
Chartered Accountants
ICAI Firm Reg.n No. 016156S

DARPAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN : 016156S No.11/2, Shyam Avenue, College Road, Nungambakkam, Chennai-06.

Darpan Kumar
Partner
M. No. 235817
UDIN: 26235817ZWMOJT7015

Place: Chennai
Date: August 14, 2026