



DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

Registered Office: 312, Bldg K-2 Gala-5, Sagar Complex Owali Village Thane Bhiwandi-421302, Shastrinagar (Thane),-421302

Tel.: 022-26744367; E-mail ID: diggimultitrade@diggi.co.in; Website: www.diggimultitrade.co.in

Date: 30th May, 2026

To,
Bombay Stock Exchange Limited.
The Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Script Code: 540811 Scrip Id: DML 540811 INE158R01012)

Subject: Outcome of Board Meeting of the Company held on today i.e. 30.05.2026.

Dear Sir(s),

We are pleased to inform you that the Meeting of the Board of Directors of Diggi Multitrade Limited was held today, i.e., Saturday, 30th May, 2026, at its Registered Office situated at 312, Bldg K-2 Gala-5, Sagar Complex Owali Village Thane Bhiwandi - 421302, Shastrinagar (Thane) - 421302

The Board transacted the following business items:

1. Approved the Audited Standalone Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Took on record the Audit Report issued by the Statutory Auditors on the Audited Financial Results for the Financial Year ended 31st March, 2026.
3. Approved the Statement of Assets and Liabilities as on 31st March, 2026 and the Cash Flow Statement for the Financial Year ended 31st March, 2026.
4. Adopted the Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding the Auditors' Report with unmodified opinion on the Audited Financial Results of the Company for the Financial Year ended 31st March, 2026.

The aforesaid Board Meeting commenced at 04:30 P.M and concluded 07:15 P.M

You are requested to take this on your record and acknowledge the receipt.

Thanking You,
Yours Faithfully,

For Diggi Multitrade Limited
Samarth Prabhudas Ramanuj
Managing Director
DIN: 06660127

Digitally signed by SAMARTH PRABHUDAS RAMANUJ
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PRABHUDAS RAMANUJ
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Tel.: 022-26744367; E-mail ID: diggimultitradeltd@gmail.com; Website: www.diggimultitrade.co.in

Date: 30th May, 2026

To,
Bombay Stock Exchange Limited.
The Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Script Code: 540811 Scrip Id: DML ISIN: INE158R01012

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

Dear Sir(s),

Pursuant to the second provision to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the Financial Year ended 31st March, 2026.

You are requested to take this on your record and acknowledge the receipt.

For Diggi Multitrade Limited
SAMARTH
PRABHUDAS
RAMANUJ
Samarth Prabhudas Ramanuj
Managing Director
DIN: 06660127

Digitally signed by SAMARTH PRABHUDAS
RAMANUJ
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c=IN, o=SAMARTH PRABHUDAS RAMANUJ



DIGGI MULTITRADE LIMITED

CIN: L65900MH2010PLC210471

Regd. Office: 312, BLDG K-2 GALA-5, SAGAR COMPLEX OWALI VILLAGE THANE BHIWANDI-421302,
Shastrinagar (Thane), Thane, Bhiwandi, Maharashtra, India, 421302

Tel.: 022-26744367; E-mail ID: info@diggimultitrade.com; Website: www.diggimultitrade.co.in

Date: 30th May, 2026

To,
The BSE Limited,
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 0011

Scrip Code - 540811

Subject: Non-Applicability of Disclosure under Regulation 23(9) of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015- Disclosure of Related Party Transactions For The Quarter & half year Ended 31st March, 2026.

Dear Sir/Madam,

This is to inform you that, as per Regulation 15(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Regulation 23(9) is applicable to only those listed entities having paid-up Equity Share Capital exceeding Rs. 10 Crores and Net Worth exceeding Rs. 25 Crores. which does not exceed the above threshold limits.

The Company, therefore, is not required to submit "Disclosure of the Related Party Transactions" as per Regulation 23(9) of SEBI (LODR) Regulations, 2015.

We request you to kindly take the same on record.

Please take the same on your record and acknowledge the receipt of the same.

Thanking You,
Yours Faithfully,

For Diggi Multitrade Limited

SAMARTH
PRABHUDAS

RAMANUJ
Samarth Prabhudas Ramanuj

Managing Director
DIN: 06660127

Digitally signed by SAMARTH PRABHUDAS
RAMANUJ
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DIGGI MULTITRADE LIMITED

CIN : L65900MH2010PLC210471

Regd. Office: 312, Bldg K-2 Gala-5, Sagar Complex Owali Village Thane Bhiwandi-421302, Shastrinagar (Thane),-421302

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

| Part I | | | | | | | (Rs. In Lakhs) |
|---------|--|-----------------|------------------|----------------|----------------|----------------|----------------|
| Sl. No. | Particulars | Half Year Ended | | | Year Ended | | |
| | | 31.03.2026 | 30.09.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 | |
| | INCOME FROM OPERATIONS | Audited | Unaudited | Audited | Audited | Audited | |
| I | Revenue from operations | (0.06) | 11.50 | 205.99 | 11.44 | 205.99 | |
| II | Other income | 7.93 | 0.01 | 0.25 | 7.94 | 0.25 | |
| III | Total Income from Operations (net) | 7.87 | 11.51 | 206.24 | 19.38 | 206.24 | |
| IV | Expenses | | | | | | |
| (a) | Consumption of Raw Material | - | - | - | - | - | |
| (b) | Purchase of Stock in Trade | 0.00 | 9.67 | 200.26 | 9.67 | 200.26 | |
| (c) | Change in Inventories of finished goods / work in progress and stock in trade | -0.04 | 3.59 | -8.31 | 3.55 | -8.31 | |
| (d) | Employees Benefit Cost | 0.16 | 4.88 | 6.63 | 5.04 | 6.63 | |
| (e) | Depreciation & amortisation expenses | 0.85 | 0.54 | 0.67 | 1.39 | 1.34 | |
| (f) | Finance Cost | (0.66) | 0.87 | - | 0.21 | - | |
| (g) | Other Expenses | 7.90 | 4.67 | 12.30 | 12.57 | 14.29 | |
| | Total Expenses | 8.21 | 24.22 | 211.55 | 32.43 | 214.21 | |
| V | Profit/(Loss) before exceptional items and tax (III-IV) | -0.34 | -12.71 | -5.31 | -13.05 | -7.97 | |
| VI | Exceptional Items | - | - | (4.00) | - | -4.00 | |
| VII | Profit/(Loss) before tax (V-VI) | -0.34 | -12.71 | -9.31 | -13.05 | -11.97 | |
| VIII | Tax expense | | | | | | |
| | (i) Current tax | - | - | - | - | - | |
| | ii) Deferred Tax | 0.02 | - | -0.10 | 0.02 | -0.10 | |
| IX | Profit/(Loss) for the period (VII-VIII) | -0.36 | -12.71 | -9.21 | -13.07 | -11.87 | |
| X | Other Comprehensive Income | | | | | | |
| | A. (i) Items that will not be reclassified to profit or loss | - | - | - | - | - | |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | |
| | B. (i) Items that will be reclassified to profit | - | - | - | - | - | |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | |
| XI | Total Comprehensive Income for the period (IX+X) Comprising Profit/(Loss) and Other comprehensive Income for the period) | -0.36 | -12.71 | -9.21 | -13.07 | -11.87 | |
| XII | Paid-up equity share capital (Face value of Rs. 10/- each) | 967.75 | 967.75 | 967.75 | 967.75 | 967.75 | |
| XIII | Earnings per equity share (for continuing operation): | | | | | | |
| | (1) Basic | -0.00 | -0.13 | -0.10 | -0.14 | -0.12 | |
| | (2) Diluted | -0.00 | -0.13 | -0.10 | -0.14 | -0.12 | |

* Exceptional Items

Previous Year 2024-25

Exceptional items of Rs. 4.00 lakhs represent the bad debts written off, since the management is of the opinion that the amount is not recoverable.

- The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 30th May, 2026.
- The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.
- The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.
- The Financial Results have been prepared in accordance with the Accounting Standards specified In the Companies (Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Companies Act, 2013.
- The figures of the half year ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full years and the unaudited figures of half year ended 30th September respectively.

Date : 30.05.2026
Place : Ahmedabad

By order of the Board of Directors
DIGI MULTITRADE LIMITED
SAMARTH PRABHUDA S RAMANUJ
Managing Director
DIN: 06660127

Digitally signed by SAMARTH PRABHUDA S RAMANUJ
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DIGGI MULTITRADE LIMITED

CIN : L65900MH2010PLC210471

Regd. Office: 312, Bldg K-2 Gala-5, Sagar Complex Owali Village Thane Bhiwandi-421302, Shastrinagar (Thane),-421302

STATEMENT OF ASSETS & LIABILITIES

| Particulars | | As at 31/03/2026 | As at 31/03/2025 |
|-------------|--|------------------|------------------|
| | | (Amt in ₹) | (Amt in ₹) |
| I. | <u>EQUITY AND LIABILITIES</u> | | |
| 1 | Shareholders' funds | | |
| | (a) Share capital | 967.75 | 967.75 |
| | (b) Reserves and surplus | 39.38 | 52.46 |
| | (c) Money received against share warrants | | |
| 2 | Share application money pending allotment | | |
| 3 | Non-current liabilities | | |
| | (a) Long-term borrowings | 79.45 | 74.68 |
| | (b) Deferred tax liabilities (Net) | | |
| | (c) Other Long term liabilities | | |
| | (d) Long-term provisions | | |
| 4 | Current liabilities | | |
| | (a) Short-term borrowings | | |
| | (b) Trade payables | - | - |
| | Outstanding dues of micro enterprise and small enterprise creditors other than micro enterprise & small enterprise | 105.91 | 94.34 |
| | (c) Other current liabilities | 3.53 | 3.65 |
| | (d) Short-term provisions | 3.75 | 10.32 |
| | TOTAL | 1,199.78 | 1,204.54 |
| II. | <u>ASSETS</u> | | |
| 1 | Non-current assets | | |
| | (a) Property Plant & Equipment | | |
| | (i) Tangible assets | 2.76 | 4.15 |
| | (ii) Intangible assets | | |
| | (iii) Capital work-in-progress | | |
| | (iv) Intangible assets under development | | |
| | (b) Non-current investments | 51.81 | 51.81 |
| | (c) Deferred tax assets (net) | 1.00 | 0.74 |
| | (d) Long-term loans and advances | - | - |
| | (e) Other non-current assets | 62.48 | 62.48 |
| 2 | Current assets | | |
| | (a) Current investments | | |
| | (b) Inventories | 4.76 | 8.31 |
| | (c) Trade receivables | 372.34 | 373.74 |
| | (d) Cash and cash equivalents | 1.85 | 2.72 |
| | (e) Short-term loans and advances | 702.78 | 700.44 |
| | (f) Other current assets | - | 0.14 |
| | TOTAL | 1,199.78 | 1,204.54 |

By order of the Board of Directors

DIGI MULTITRADE LIMITED

SAMARTH

PRABHUDA

S RAMANUJ

Samarth Prabhudas Ramanuj

Managing Director

DIN: 06660127

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PRABHUDAS RAMANUJ

Date : 30.05.2026

Place : Ahmedabad

DIGGI MULTITRADE LIMITED
CIN : L65900MH2010PLC210471
Regd. Office: 312, Bldg K-2 Gala-5, Sagar Complex Owali Village Thane Bhiwandi-421302, Shastrinagar (Thane),-421302

CASH FLOW STATEMENT FOR THE YEAR ENDED 30th MARCH, 2026

| Particulars | | For the year Ended 31-03-2026 | For the year Ended 31-3-2025 |
|-------------|--|----------------------------------|---------------------------------|
| | | Amt in Lakhs | Amt in Lakhs |
| (A) | Cash flow from Operating Activities | | |
| | Profit/ (Loss) before extraordinary items and tax | (13.05) | (11.97) |
| | <u>Adjustments for:-</u> | | |
| | <u>Add:</u> | | |
| | Finance Cost | 0.21 | - |
| | Depriciation and Amortisation | 1.39 | 1.34 |
| | Less: | | |
| | Interest Income | - | - |
| | Profit on sale of Machinery | - | - |
| | Operating Profit/(Loss) before changes in Working Capital | (11.45) | (10.63) |
| | <u>Changes In Working Capital</u> | | |
| | Increase / (Decrease) in Trade Payables | 10.23 | 94.60 |
| | Increase / (Decrease) in Other Current Liabilities | (0.12) | (23.49) |
| | (Increase) / Decrease in Inventories | 3.55 | (8.31) |
| | (Increase) / Decrease in Trade Receivables | 1.40 | (126.67) |
| | (Increase)/Decrease in Short Term Loans & Advances | (2.20) | (3.80) |
| | (Increase)/Decrease in Other Current Asset | - | (0.09) |
| | Increase / (Decrease) in Short Term Provision | (6.57) | 9.24 |
| | (Increase)/Decrease in Other Non-Current Asset | (0.26) | (3.50) |
| | Operating Profit/(Loss) after changes in Working Capital | (5.42) | (72.65) |
| | Less: Taxes Paid | (0.18) | - |
| | Net Cash Flow from Oprating Activities (A) | (5.60) | (72.65) |
| (B) | Cash flow from Investing Activities | | |
| | Purchase of Fixed Assets | - | - |
| | Sale of Fixed Assets | - | - |
| | Intrest Received | - | - |
| | Net Cash Flow from Investing Activities (B) | - | - |
| (C) | Cash flow from Financing Activities | | |
| | Proceeds from Borrowings | 4.77 | 74.68 |
| | Finance Cost | (0.21) | - |
| | Net Cash Flow from Financing Activities (C) | 4.56 | 74.68 |
| | Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C) | (1.04) | 2.03 |
| | Cash and Cash Equivalents at the Beginning of the Period | 2.73 | 0.70 |
| | Cash and Cash Equivalents at the Ending of the Period | 1.69 | 2.73 |

Date : 30.05.2026
Place : Ahmedabad

By order of the Board of Directors
DIGI MULTITRADE LIMITED

SAMARTH
PRABHUDA
S RAMANUJ
Samarth Prabhudas Ramanuj
Managing Director
DIN: 06660127

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PRABHUDAS RAMANUJ



A K CHANDERIA & CO

CHARTERED ACCOUNTANTS

Office: 306-Vraj Valencia, B/h-Mahindra showroom, S G Highway, Sola, Ahmedabad-380060 Gujarat

Mo. 8849242899 Email: purvi.maheshwari9@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,

The Members of DIGGI MULTITRADE LIMITED,

Report on the Financial Statements

Opinion

We have audited the financial statements of DIGGI MULTITRADE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and profit/loss, and its cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 there under, 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.



Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and informing our opinion thereon, and we do not provide a separate opinion on these matters. We have not observed any matters that classifies as the key audit matter to be communicated in our audit report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company



and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is 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 management 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 company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 40(c) explains that when law, regulation or the applicable auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below. 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 financial statements, 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure 1** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those.
 - c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account



- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the Internal Financial Control with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in “**Annexure – 2**”.
- g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- h) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company does not have any pending litigations which would have impact on its financial positions in its financial statements.
- ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii) There were no amounts which are required to be transferred, to the Investor Education and Protection Fund by the Company.



iv)

a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregated) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c. Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v) The company has not declared or paid any dividend during the year.

vi) The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2015 is applicable from 1 April 2023.



Based on our examination, the company has used accounting softwares for maintaining its books of account, which does not have feature of recording audit trail (edit log) facility. Hence, we conclude and report that the company has not complied with the Rule 11(g) of the Companies (Audit and Auditors) Rules, 2015.

For, **A K CHANDERIA & CO**
Chartered Accountants
FRN.0010361C

Purvi



CA Purviben S Sharda
Partner

M.No. 144566

UDIN: 26144566NAADED7269

Date : 30.05.2026

Place: Ahmedabad

