

Date: 28th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai -400 001.

Dear Sir / Madam,

Sub: Integrated Filing (Finance) for the Half Year and Year ended on 31st March, 2026

Ref: Security Id: FTL / Code: 544173

Pursuant to the Securities and Exchange Board of India Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, please find attached the Integrated Filing (Finance) for the Half Year and Year ended 31st March, 2026.

Kindly take the same on your record and oblige us.

Thanking You

For, Finelistings Technologies Limited

Aneesh Mathur
Director
DIN: 08094712

A. FINANCIAL RESULTS

FINELISTINGS TECHNOLOGIES LIMITED

CIN: L74999DL2018PLC331504

REGISTERED OFFICE : 5th Floor, Eros Corporate Tower, Nehru Place, Delhi, India – 110 019

Statement of Audited Financial Result for the half year and year ended as on 31/03/2026

Particulars		(Rs. In Lakh Except EPS)					
		Half Year Ended			For The Year Ended		
		31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025	
A	Date of start of reporting period	01/10/2025	01/04/2025	01/10/2024	01/04/2025	01/04/2024	
B	Date of end of reporting period	31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025	
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited	
1	Revenue From Operations						
	(a) Revenue From Operations	147.36	453.51	733.98	600.87	1,915.37	
	(b) Other Income	1.32	0.12	0.55	1.44	2.58	
	Total Income	148.69	453.63	734.53	602.32	1917.95	
	Expenditure						
	(a) Cost of sale of services	-	-	75.00	-	75.00	
	(b) Purchases of stock-in-trade	160.81	339.11	190.35	499.92	1,522.09	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(10.00)	91.85	380.44	81.85	122.60	
	(d) Employee benefit expense	52.17	58.39	76.14	110.56	151.33	
	(e) Finance Costs	11.29	5.58	8.86	16.87	19.65	
	(e) Depreciation and amortisation expense	53.00	52.41	13.78	105.41	17.67	
	(f) Other Expenses	29.29	90.75	207.47	120.04	374.50	
	Total expenses	296.55	638.09	952.04	934.65	2,282.83	
	Profit (loss) Before exceptional & Extraordinary items and Tax	-147.87	-184.46	-217.51	-332.33	-364.89	
	Exceptional Items	-	-	-	-	-	
	Profit (loss) from ordinary activities before Extraordinary Items and Tax	-147.87	-184.46	-217.51	-332.33	-364.89	
	Extraordinary items	-	-	-	-	-	
	Profit (loss) from ordinary activities before tax	-147.87	-184.45	-217.51	-332.33	-364.89	
	Tax Expenses - Current Tax	-	-	23.95	-	-	
	(less):- MAT Credit	-	-	-	-	-	
	Current Tax Expense Relating to Prior years	-	-	-	-	-	
	Deferred Tax (Assets)/Liabilities	(1.82)	4.32	11.81	2.50	12.09	
	Profit (loss) from ordinary activities	-146.05	-188.79	-253.27	-334.83	-376.99	
	Profit/(Loss) From Discountinuing Operation Before Tax	-	-	-	-	-	
	Tax Expenses of Discontinuing Operations	-	-	-	-	-	
	Net Profit/(Loss) from Discountinuing Opration After Tax	-	-	-	-	-	
	Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	
	Share Of Profit / Loss Associates	-	-	-	-	-	
	Profit/Loss Of Minority Interest	-	-	-	-	-	
	Net Profit (+)/ Loss (-) For the Period	-146.05	-188.79	-253.27	-334.83	-376.99	
	Details of equity share capital						
	Paid-up equity share capital	363.63	363.63	363.63	363.63	363.63	
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	
	Details Of Debt Securities						
	Paid-up Debt Capital	-	-	-	-	-	
	Face value of Debt Securities	-	-	-	-	-	
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	724.62	870.66	1,059.45	724.62	1,059.45	
	Earnings per share (EPS) (Not Annualised)						
	Basic earnings per share from countinuing And Discountinuing operations	(4.02)	(5.19)	(6.97)	(9.21)	(10.37)	
	Diluted earnings per share from countinuing And Discountinuing operations	(4.02)	(5.19)	(6.97)	(9.21)	(10.37)	

Notes : Standalone Audited financials results for the year ended 31st March 2026:

1	The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 28th May 2026.
2	The Statutory Auditors have carried out the statutory audit of the above financial results of the company and have expressed an unmodified opinion on these results.
3	The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
4	The above Audited financial results have been prepared in accordance with Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 to 133 of Companies Act, 2013, read with relevant rules.
5	The Company has only reportable business segment i.e. Retail of Pre-Owned Luxury Car. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" is enclosed herewith.
9	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date: 28-05-2026
Place: Delhi

For, FINELISTINGS TECHNOLOGIES LIMITED



Arun Singh Bajpai
Managing Director
DIN : 06529439

FINELISTINGS TECHNOLOGIES LIMITED

CIN: L74999DL2018PLC331504

REGISTERED OFFICE : 5th Floor, Eros Corporate Tower, Nehru Place, Delhi, India – 110 019

Audited statement of Assets and liabilities as on March 31, 2026

(Rs. In Lakhs)

	Particulars	As at	As at
		31-03-2026	31-03-2025
		Audited	Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	363.63	363.63
	(b) Reserves and surplus	724.62	1059.45
	(c) Money received against share warrants		
	Sub-total - Shareholders' funds (a+b+c)	1,088.25	1,423.07
2	Share application money pending allotment		
3	Minority Interest*		
4	Non-current liabilities		
	(a) Long-term borrowings	23.90	-
	(b) Deferred tax liabilities (net)	18.17	15.67
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	18.51	-
	Sub-total - Non-current liabilities	60.58	15.67
5	Current liabilities		
	(a) Short-term borrowings	117.07	69.15
	(b) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	5.11	7.68
	(c) Other current liabilities	1.08	13.08
	(d) Short-term provisions	2.06	17.62
	Sub-total - Current liabilities	125.31	107.52
	TOTAL - EQUITY AND LIABILITIES	1,274.15	1,546.27
B	ASSETS		
1	Non-current assets		
	(a) Property Plant & Equipments		
	- Tangible Assets	69.60	52.32
	- Intangible Assets	393.42	491.78
	- Capital Work in Progress		
	(b) Non-current investments	-	-
	(c) Deferred tax assets (net)		
	(d) Long-term loans and advances	-	-
	(e) Other non-current assets		
	Sub-total - Non-current assets	463.02	544.10
2	Current assets		
	(a) Current investments	-	-
	(b) Inventories	194.96	276.80
	(c) Trade receivables	75.93	286.29
	(d) Cash and cash equivalents	17.62	10.86
	(e) Short-term loans and advances	522.62	428.22
	(f) Other current assets	-	-
	Sub-total - Current assets	811.12	1,002.17
	TOTAL - ASSETS	1,274.15	1,546.27

For, FINELISTINGS TECHNOLOGIES LIMITED


Arjun Singh Rajput
 Managing Director
 DIN: 06529439

Date: 28-05-2026

Place: Delhi

FINELISTINGS TECHNOLOGIES LIMITED

CIN: L74999DL2018PLC331504

REGISTERED OFFICE : 5th Floor, Eros Corporate Tower, Nehru Place, Delhi, India – 110 019

Audited Cash Flow Statement for the year ended March 31, 2026

	Particulars	As on	As on
		31st March, 2026	31st March, 2025
		Rs. In Lakhs	Rs. In Lakhs
A.	Cash flow from operating activities		
	Profit before Tax	(332.33)	(364.89)
	Adjustments for:		
	Depreciation and amortisation	105.41	17.67
	Interest Income	(1.14)	(0.19)
	Finance Cost	16.87	19.65
	Loss on Sale of Assets	-	-
	Dividend Income	-	-
	Deferred Tax	-	-
	Operating profit / (loss) before working capital changes	(211.19)	(327.76)
	Movements in Working Capital		
	(Increase) / Decrease Inventories	81.85	122.60
	(Increase) / Decrease Trade Payables	(2.56)	(7.19)
	(Increase) / Decrease Trade Receivables	210.36	(274.64)
	Increase / (Decrease) Other Current Assets	-	24.36
	Increase / (Decrease) Long Term Provisions	18.51	-
	Increase / (Decrease) Short Term Provisions	(15.56)	(55.25)
	Increase / (Decrease) Short Term Loan & Advances Assets	(94.40)	(288.80)
	Increase / (Decrease) Other current liabilities	(12.00)	(23.40)
	Net Cash Generated/(Used in) Operations	186.19	(502.32)
	Income tax Paid	-	-
	Cash flow from extraordinary items		
	Direct Taxes Paid including for past years		
	Dividend & Dividend Tax Paid		
	Net cash flow from / (used in) operating activities (A)	(25.01)	(830.08)
B.	Cash flow from Investing activities		
	Interest received	1.14	0.19
	Purchase of Fixed Assets	(24.32)	(509.63)
	Sale of Fixed Assets	-	-
	Change in Long Term Loan and Advances	-	-
	Moment in Investment	-	5.15
	Change in Non-Current Investment	-	-
	Net cash flow from / (used in) Investing activities (B)	(23.18)	(504.29)
C.	Cash flow from financing activities		
	Finance cost	(16.87)	(19.65)
	Increase / (Decrease) Long Term Borrowings	23.90	(41.13)
	Increase / (Decrease) Short Term Borrowings	47.91	-
	Proceeds From Issue of shares capital	-	1,283.28
	Net cash flow from / (used in) financing activities (C)	54.95	1,222.50
	Net Increase / (decrease) In Cash and cash equivalents (A+B+C)	6.76	(111.88)
	Cash and cash equivalents at the beginning of the year	10.86	122.74
	Cash and cash equivalents at the end of the year *	17.62	10.86
	* Comprises:		
	(a) Cash on hand	3.38	2.09
	(b) Balances with banks		
	(i) In current accounts	14.24	8.77
	(ii) In deposit accounts		
	Total	17.62	10.86

For, FINELISTINGS TECHNOLOGIES LIMITED



Arjun Singh Rajput
Managing Director
DIN: 06529439

Date: 28-05-2026
Place: Delhi

Auditor's Report On Standalone Financial Result for Half Yearly Financial Results and Year ended March 31, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

To,

**The Board of Directors
Finelistings Technologies Limited
5th Floor, Eros Corporate Tower,
Nehru Place, Delhi, India - 110 019
CIN: - L74999DL2018PLC331504**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of **Finelistings Technologies Limited** ('the Company') for the half year and year ended **March 31, 2026** (the statement), including the Notes thereon ("the Standalone Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard ("SEBI Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended **March 31, 2026**.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's responsibilities 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 ethics requirements that are relevant to our audit of the financial results 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.

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar - 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate, Next to T Series Business Park, Andheri West, Mumbai - 400 053.

Cell: +91 98242 31214 Ph.: 0288 2661942 Email: dgmsco.jam@gmail.com

Management's Responsibilities for the Standalone Financials Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in alliance with Regulation 31 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 accuracy and completeness of the accounting records relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors 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 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 Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks,

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- 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
- 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 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 Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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Other Matter

The standalone financial results include the results for the Half Year and Year ended March 31, 2026 and March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the first half year of the respective financial year. Also, the figures up to the end of the half year had only been reviewed and not subjected to audit.

FOR D G M S & CO.

Chartered Accountants

Firm Regn. No. 0112187W

J. J. Kataria



Jyoti J Kataria

Partner

Membership No. 116861

UDIN: 201163018CWFTH7799

Date: 28-05-2026

Place: Jamnagar

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar– 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate, Next to T Series Business Park, Andheri West, Mumbai – 400 053.

Cell:+91 98242 31214 Ph.: 0288 2661942 Email: dgmsco.jam@gmail.com

Date: 28th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai -400 001.

Dear Sir / Madam,

Sub: Declaration in respect of Unmodified Opinion on Standalone Audited Financial Results for the Half Year and Year ended on 31st March, 2026

Ref: Security Id: FTL / Code: 544173

We hereby declared that the Statutory Auditor of the Company, M/s. D G M S & Co., Chartered Accountants, Ahmedabad, has issued Standalone Audit Report with Unmodified Opinion on Standalone Audited Financial Result for the Half Year and Year ended as on 31st March, 2026.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016.

Kindly take the same in your records.

Thanking You,

For, Finelistings Technologies Limited

Aneesh Mathur
Director
DIN: 08094712

B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:

Statement of Deviation or Variation in Utilization of Funds Raised

Name of listed entity	Finelistings Technologies Limited
Mode of Fund Raising	Initial Public Offering
Date of Raising Funds	10-05-2024
Amount Raised (Rs. In lakhs)	Rs. 1243.00
Report filed for Quarter ended	31-03-2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Unit holders	Not Applicable
If Yes, Date of Unit holders Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Set forth below are objects for which funds have been raised and where there has been a deviation, in the following table for Consideration received:

Object for utilization of Issue Proceeds	Modified Object, if Any	Allocation (₹ in Lakh)	Modified Allocation, if any	Funds Utilized (₹ in Lakh)	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if any
Purchase of Software	No	500.00	-	500.00	0.00	-
To meet the working capital requirements	No	500.00	-	500.00	0.00	-
General corporate purposes	No	243.00	-	234.79*	0.00	-

**Amount of ~8.21 lakhs remain parked in ICICI Escrow Account as of the reporting date and will be utilized shortly towards general corporate purposes*

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

For, Finelistings Technologies Limited

Aneesh Mathur
Director
DIN: 08094712

Finelistings Technologies Limited

Email: info@finelistings.com | Ph: +91 98110-51555

Office 507, 5th Floor, Eros Corporate Tower, Nehru Place, South Delhi, New Delhi, Delhi, India, 110019

CIN: L74999DL2018PLC331504

C. Format for Disclosing Outstanding Default on Loans and Debt Securities:

- Not Applicable, as there is no default in the payment of outstanding Loans / revolving facilities, unlisted debt securities.

D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter):

(Amount in Lakhs)

								Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan / advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1.	Fin elisting s Techno logies Limited	AA** ***** J	Aneesh Mathur	CEO and Director	Remuneration	-	14.56	-2.40	0.00	-	-	-	-	-	-	-	
2.			Arjun Singh Rajput	Managing Director	Remuneration	-	14.56	0.00	2.35	-	-	-	-	-	-	-	
3.			Arjun Singh Rajput	Managing Director	Sale of Goods and Services	-	3.30	0.00	0.00	-	-	-	-	-	-	-	
4.			Tej Bharatkumar Hanj	Company Secretary	Remuneration	-	1.05	0.15	0.00	-	-	-	-	-	-	-	
5.			Purushottam	Chief Financial Officer	Loan	-	3.44	0.00	3.29	-	-	-	-	-	-	-	
6.			Purushottam	Chief Financial Officer	Loan	-	3.68	3.68	0.00	-	-	-	-	-	-	-	

E. Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4th Quarter):

- We further confirm that the Audit Report issued by the statutory auditors on the Audited Financial Results of the Company for the Half Year and financial year ended March 31, 2026 is with unmodified opinion.