



POPULAR FOUNDATIONS LTD.

No.32/1, 32/2, Kamatchi Apartments, 10th Avenue, Ashok Nagar, Chennai - 600 083, India.

Ph : 91-44-24891914, 24717750, 42155997, 91-44-24897508 E-mail : info@grouppopular.com Web : www.grouppopular.com

GST No : 33AABCP6433G1ZO / CIN : L45201TN1998PLC041504

Date: 27th May 2026

To,
The Manager- Listing Department,
BSE Limited,
20th Floor, P.J.Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Dear Sirs,

Company Scrip code- 544259

Sub: Outcome of Board Meeting for the year ended 31st March 2026

Ref: REGULATION 33 READ WITH REGULATION 30, SCHEDULE III, PART A(4) SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

In terms of the requirements of regulations mentioned above, we would like to inform you that our Board of Directors in their meeting held today, i.e 27th May 2026 (Commenced at 4.45pm) at the registered office of the company, has considered the following &:

- a) Approved the Audited financial results for the year ended 31st March 2026 together with the Independent Auditors report issued by Ms. Krishnaan & Co, the Statutory Auditors.
- b) Took note of the Re-Appointment of Managing Director and Whole-Time Director, w.e.f 01st July 2026, subject to the approval of Shareholders in the ensuing EGM.
- c) Took Note of the declaration pursuant to Regulation 33(3)(d) of the SEBI LODR Regulations confirming that the Statutory Auditors have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the financial year ended 31st March 2026.
- d) Approved Convening of an Extra-ordinary General Meeting on Saturday, 20th June 2026 at at 11.15 AM through Video Conferencing (VC) or Other Audio- Visual Means (OAVM)
- e) Approved Convening of 28th Annual General Meeting of the company on 22nd September 2026, at 11.00 AM through Video Conferencing (VC) or Other Audio- Visual Means (OAVM)

The financial results are enclosed as "ANNEXURE-A" and the same will be uploaded on the website of the company www.grouppopular.com

Statement of Deviation(s) or Variation(s) for IPO Proceeds under Regulation 32 of SEBI (LODR) Regulations, 2015, duly signed by the Managing Director of the company is enclosed as "ANNEXURE-B"



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Utilization Certificate for IPO proceeds from the Auditor is enclosed as "ANNEXURE-C"

Declaration pursuant to Reg 33(3) of the SEBI (LODR) Regulations, 2015 is enclosed as "ANNEXURE- D" along with the Independent Auditors Report.

Notice of EGM is enclosed as "ANNEXURE- E"

The details of Related Party Transactions are uploaded in BSE Portal in XBRL format along with Integrated Financials.


The Meeting commenced at 4.45 pm at the Registered office of the Company and concluded by 7:20 pm.

Kindly take into record of the above.

Thanking you,

Yours faithfully,

For Popular Foundations Limited


A S Venkatesh
Managing Director
Place: Chennai
Date: May 27, 2026

POPULAR FOUNDATIONS LIMITED

NO 32/1, 32/2, KAMATCHI APARTMENT, 10TH AVENUE, ASHOK NAGAR, CHENNAI - 600 083.

CIN: L45201TN1998PLC041504

Statement of Assets and Liabilities as on March 2026

(Amount in lakhs)

S.No	Particulars	For the Year Ended 31-03- 2026 (Audited)	For the Year Ended 31-03- 2025 (Audited)
I	EQUITY AND LIABILITIES		
1	Share holders' funds		
	(a) Share Capital	2,037.80	2,037.80
	(b) Reserves and Surplus	2,301.46	2,231.66
		4,339.27	4,269.46
2	Non-current liabilities		
	(a) Long-term borrowings	165.55	137.76
	(b) Other Long-term Liabilities	187.18	143.91
	(c) Long-term provisions	72.19	51.80
		424.93	333.47
3	Current liabilities		
	(a) Short-term borrowings	1,246.99	998.25
	(b) Trade payables	2,355.77	1,578.68
	(A) Total outstanding dues of micro enterprises and small enterprises	1,221.13	799.11
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,134.64	779.57
	(c) Other current liabilities	50.98	153.34
		3,653.74	2,730.27
	TOTAL	8,417.94	7,333.20
II	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	493.59	423.10
	(ii) Intangible assets	1.34	0.12
	(iii) Capital work-in-progress		
	(b) Long-term loans and advances	44.71	42.51
	(c) Deferred Tax Asset (Net)	(28.13)	(1.66)
		511.51	464.06
2	Current assets		
	(a) Inventories	2,205.50	1,955.72
	(b) Trade Receivables	4,716.40	4,153.64
	(c) Cash and Cash equivalents	4.45	41.93
	(d) Short-term loans and advances	980.07	717.85
		7,906.42	6,869.14
	TOTAL	8,417.94	7,333.20

Notes:

The figures for the previous year periods have been re-grouped and rearranged wherever considered necessary.

For and on behalf of the Board of Directors of
Popular Foundations Limited


A S Venkatesh
Managing Director
DIN : 01728817

Place : Chennai
Date : 27-05-2026

POPULAR FOUNDATIONS LIMITED

NO 32/1, 32/2, KAMATCHI APARTMENT, 10TH AVENUE, ASHOK NAGAR, CHENNAI - 600 083.

CIN: L45201TN1998PLC041504

Statement of Audited Financial Results for the Period ended 31st March 2026

(Amount in lakhs)

S.No	PARTICULARS	6 MONTHS ENDED			YEAR ENDED	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
1	a) Revenue from Operations	2,777.68	3,400.91	3,468.01	6,178.59	5,867.92
	b) Other Income	39.31	7.90	3.59	47.21	37.48
	TOTAL INCOME	2,816.98	3,408.81	3,471.60	6,225.79	5,905.40
	Expenses					
2	a) Cost of Materials Consumed	2,850.15	2,456.44	2,615.47	5,306.59	5,621.19
	b) Changes in Inventory of work in progress	(619.76)	369.99	149.71	(249.78)	(1,311.14)
	c) Employee benefit expenses	324.04	251.24	283.29	575.28	551.81
	d) Other Expenses	181.19	138.23	138.86	319.42	301.70
	e) Depreciation and amortization expenses	25.27	22.22	21.39	47.49	43.09
	f) Finance Costs	60.74	58.71	78.49	119.45	152.76
	TOTAL EXPENSES	2,821.63	3,296.82	3,287.22	6,118.45	5,359.42
3	Profit/(Loss) before Exceptional and Extra-ordinary items and Tax (1-2)	(4.65)	111.99	184.37	107.34	545.98
4	Exceptional Items					-
5	Profit/ (Loss) before Tax (3-4)	(4.65)	111.99	184.37	107.34	545.98
	Tax Expenses					
6	1) Current Tax	18.81	12.95	38.85	31.76	201.59
	2) Earlier Year Tax	(20.75)			(20.75)	(40.64)
	3) Deferred tax Expense / (Income)	(11.44)	6.88	6.78	(4.55)	4.16
	Total Tax Expenses	(13.38)	19.83	45.63	6.45	165.11
7	Profit after tax (5-6)	8.74	92.15	138.74	100.89	380.87
8	Paid up Equity Share Capital (FV of 10/- each)	2,037.80	2,037.80	2,037.80	2,037.80	2,037.80
9	No. of Equity Shares (FV of 10/- each)	2,03,78,000	2,03,78,000	2,03,78,000	2,03,78,000	2,03,78,000
	Earnings Per Equity Share [nominal value of share Rs. 10]					
	1) Basic	0.04	0.45	0.68	0.50	1.87
	2) Diluted	0.04	0.45	0.68	0.50	1.87

Notes

- a) The above Financials Results have been reviewed and recommended by Audit Committee and approved by the Board of Directors of the Company at its meeting held on 27th May 2026. The financial results have been prepared in accordance with the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules, 2014 by the Ministry of Corporate Affairs and amendments thereof.
- b) As per Ministry of Corporate Affairs notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
- c) The figures for the previous year periods have been re-grouped and rearranged wherever considered necessary.
- d) The Statutory Auditors of the Company have carried out a Independent Auditors report of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- e) On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the best information available and consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- f) As the company collectively operates only in one business Segment, hence, it is reporting its results in single segment. Therefore, Segment disclosure is not applicable.
- g) There were no Exceptional and Extra-ordinary items for the reporting period.

**For and on behalf of the Board of Directors of
Popular Foundations Limited**


A S Venkatesh
Managing Director
DIN : 01728817

Place : Chennai
Date : 27-05-2026

POPULAR FOUNDATIONS LIMITED

NO 32/1, 32/2, KAMATCHI APARTMENT, 10TH AVENUE, ASHOK NAGAR, CHENNAI - 600 083.

CIN: L45201TN1998PLC041504

Cash Flow Statement for the Period ended 31st March 2026

(Amount in lakhs)

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
A Cash flow from operating activities :		
Net Profit/(Loss) before tax	107.34	545.98
Add: Adjustment for		
Profit on sale of assets	(12.00)	2.96
Profit on sale of investments	47.49	43.09
Depreciation	142.83	592.03
Operating Profit/(Loss) before working capital changes		
Adjustments for:		
(Increase)/Decrease in Trade Receivables	75.63	204.84
(Increase)/Decrease in Unbilled Receivables	(638.39)	132.96
(Increase)/Decrease in Inventories	(249.78)	(1,311.14)
(Increase)/Decrease in Long Term Loans and Advances	(2.20)	(0.05)
(Increase)/Decrease in Short Term Loans and Advances	(293.83)	(12.25)
Increase/(Decrease) in Trade Payables	777.09	(253.76)
Increase/(Decrease) in Long Term Provisions	20.39	9.16
Increase/(Decrease) in Other Long Term Liabilities	43.27	50.73
Increase/(Decrease) in Other Current Liabilities	(48.84)	(360.30)
Cash used in operations	(173.82)	(947.77)
Direct tax paid	31.76	115.93
Net cash generated from/(used in) operating activities	(205.57)	(1,063.71)
Sale of Fixed Assets	12.00	13.83
Sale of Investments		
Purchase of Fixed Assets	(120.43)	(70.18)
Net cash generated from/(used in) investing activities	(108.43)	(56.65)
C Cash flow from financing activities		
Repayment of Long term Borrowings	27.79	(559.96)
Increase/(Decrease) in Share Capital	-	1,579.94
Increase/(Decrease) in Short Term Borrowings	248.74	117.57
Net cash generated from/(used in) financing activities	276.53	1,137.55
D Net increase / (decrease) in cash and cash equivalents(A+B+C)	(37.47)	17.19
E Cash and cash equivalents at the beginning of the year	41.93	24.74
F Cash and cash equivalents at the end of the year (D + E)	4.45	41.93
Reconciliation		
Cash and cash equivalents as at the close of the year include:		
Cash in Hand	4.07	37.79
In Current Accounts	0.38	4.14
	4.45	41.93

For and on behalf of the Board of Directors of
Popular Foundations Limited


A S Venkatesh
Managing Director
DIN : 01728817

Place : Chennai

Date : 27-05-2026



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GST No : 33AABCP6433G1ZO / CIN : L45201TN1998PLC041504

ANNEXURE- B

27/05/2026

To,
The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir / Madam,

Subject: Statement on Deviation or Variation of funds under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

Ref: Scrip Code:- 544259

Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Circular No CIR/CFD/CMD1/162/2019 dated December 24, 2019 and SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, please note that there are **no deviation(s) or variation(s)** in respect of the utilization of the proceeds of the Initial Public Offer (“IPO”) of the Company during the Half year ended 31st March 2026. A Statement in this regard is enclosed as Annexure.

The aforesaid statement has been reviewed by the Audit Committee and taken on record by the Board at their respective meetings held on 31st March 2026.

Kindly take the same on record.

Thanking you,

Yours Sincerely,

For Popular Foundations Limited,


A.S. Venkatesh,
Managing Director
DIN: 01728817



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GST No : 33AABCP6433G1ZO / CIN : L45201TN1998PLC041504

ANNEXURE

Statement on Deviation / Variation in utilization of funds raised	
Name of listed entity	Popular Foundations Limited
Mode of Fund Raising	Public Issue
Date of Raising Funds	20-09-2024 (Date of Allotment)
Amount Raised (Rs. In Lakhs)	1986.90
Report filed for Half Year 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 shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Nil
Comments of the auditors, if any	Nil

OBJECTS FOR WHICH FUNDS HAVE BEEN RAISED AND UTILISED

S.No	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document (Rs. In Lakhs)	Actual Utilised Amount (Rs In Lakhs)	Unutilised Amount (Rs In Lakhs)	Remarks
1	Prepayment or Repayment of all or a portion of certain outstanding borrowings availed by our Company	494	494	-	Nil
2	Funding the working capital requirements of our Company	1,186.00	1186	-	Nil
3	General Corporate Purposes	108.21	108.21	-	Nil
4	Issue Expenses in relation to the Fund Issue	198.69	198.69	-	Nil
		1,986.90	1,986.90	0	

For Popular Foundations Limited,


A.S. Venkatesh,
Managing Director
DIN: 01728817

KRISHAAN & CO.,
CHARTERED ACCOUNTANTS

FLAT NO. 10, 'C' WING
6TH FLOOR, PARSN MANERE
442 ANNA SALAI
CHENNAI 600 006
PH: +91-44-28272569
KSR@KRISHAAN.IN

To
The Board of Directors
Popular Foundations Limited
No:32/1,32/2, Kamatchi Apartments,
10th Ave, Ashok Nagar,
Chennai 600083

Respected Sir/Ma'am

Sub: Utilisation Certificate for IPO Proceeds as at March 31, 2026 for the expenditure incurred in relation to the initial offer proceeds of public issue of Popular Foundations Limited ("the Company")

We have been requested to certify the expenditure incurred by the Company in relation to the Initial Public Offer proceeds. For the purpose of certifying the below table, we have reviewed documents, statement, papers, books of account, etc. of the Company on the utilisation of the proceeds of the Public Issue. Based on our review of the same, we hereby certify that up to September 30, 2025 the Company has incurred the following expenditure as mentioned in the table below:

S.No	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document (Rs. In Lakhs)	Actual Utilised Amount (Rs In Lakhs)	Unutilised Amount (Rs In Lakhs)	Remarks
1	Prepayment or Repayment of all or a portion of certain outstanding borrowings availed by our Company	494.00	494.00	-	Nil
2	Funding the working capital requirements of our Company	1,186.00	1,186.00	-	Nil
3	General Corporate Purposes	108.21	108.21	-	Nil
4	Issue Expenses in relation to the Fund Issue	198.69	198.69	-	Nil
		1,986.90	1,986.90	-	



KRISHAAN & CO.,
CHARTERED ACCOUNTANTS

Continuation Sheet

We hereby inform you that there has been no deviation(s) or variation(s) in the use of public issue proceeds raised from the Initial Public Offer ("IPO") by the Company for the year ended March 31, 2026.

Listing Date	Particulars	Amount (Rs. In Lakhs)
24/09/2024	IPO Funds	1,986.90

For Krishnaan & Co.,
Chartered Accountants
FRN: 001453S

K Sundarrajan

CA K Sundarrajan
Partner

M. No.: 208431

UDIN: 26208431NFOZSS7857



Place: Chennai

Date: 27-05-2026



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GST No : 33AABCP6433G1ZO / CIN : L45201TN1998PLC041504

ANNEXURE- D

Date: May 27, 2026.

To,

Corporate Relationship Department,

BSE Limited, P.J. Towers,

Dalal Street, Mumbai - 400 001.

Scrip Code: 544259

Scrip Symbol: PFL

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).

Dear Sir(s),

I, N Chellappa, Chief Financial Officer of the company, hereby declare that the Statutory Auditor of the Company, M/s. Krishnaan & Co, Chartered Accountants (FRN: 001453S) have issued an Audit report with an unmodified opinion on Standalone Audited Financial Results for Financial Results for the half year and year ended March 31, 2026.

This Declaration is given Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended and SEBI Circular no. CIR/CFD/CMD/56/2016 Dated May 27, 2016.

This is for your information on record.

Thanking You,



**N Chellappa,
Chief Financial Officer**

Independent Auditor's Report on Standalone Annual 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 Popular Foundations Limited

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Popular Foundations Limited** (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give 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 standalone net profit and other comprehensive income and other financial information for the year ended 31 March 2026.

Basis for Opinion on the Audited Standalone Annual Financial Results

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibility 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 (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial results.



Management's and Board of Directors' Responsibility for the Standalone Annual Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act 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 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 the 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 standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and 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 responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Annual 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 these standalone financial results.



As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 annual 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; and
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual 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.

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.

Other Matter(s)

The standalone annual financial results include the results for the half year ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year to date figures up to the first half of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.



Place : Chennai
Dated : 27th May 2026

For Krishaan & Co.,
Chartered Accountants
Firm Regn.No : 001453S

A handwritten signature in blue ink, appearing to read "K. Sundarajan".

K Sundarajan
Partner

M. No: 208431

UDIN: 26208431TBHZOU4439