TGV SRAAC LIMITED

CIN : L24110AP1981PLC003077

Corporate Office : 40-304, 2nd Floor, Krishna Jyothsna Complex,
Bhagya Nagar, KURNOOL - 518 004. Andhra Pradesh, INDIA.
©08518-289600, 289603, 221933, Fax : 08518 -276631
E-mail id: infosraac@tgvmail.net

TGV GROUP

REF:TGVSL:SECL:252BM:BSE:2026-27: May 21 , 2026

BSE LIMITED,
PHIROZE JEEJEEBHOY TOWERS,
25th FLOOR, DALAL STREET,
M U M B A I – 400 001
Phone: 022-22721233 / 34 **Kind Attn: DCS - CRD**

Dear Sir,

Sub: Outcome of the Board Meeting – Reg.
(1) Board approval for Audited financial results for the Fourth Quarter/Year Ended 31st March, 2026.
(2) Recommendation of Final Dividend for the year 2025-26.

Ref : 1. Regulation 30 & 33 of SEBI (LODR) Regulations, 2015.
2. Scrip Code : 507753.

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Please find enclosed herewith a copy of **Audited Financial Results for the Fourth Quarter/Year Ended 31st March, 2026 of TGV SRAAC LIMITED which has been taken on record by the Board of Directors which were reviewed by Audit Committee in their respective Meetings held on 21st May, 2026.** Also enclosed herewith other decisions taken by the Board.

(1) Audited Financial Results for the Fourth Quarter/Year Ended 31st March, 2026 as per the Stock Exchange Format in compliance of Schedule-III in pursuance to Regulation 33 of SEBI (LODR) Regulations, 2015 (Ind AS).

(2) Copy of Statutory Auditors Report for the Quarter/Year Ended 31.03.2026 in pursuance to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(3) Confirmation Certificate by CEO, Sri K. Karunakar Rao, Executive Director (DIN:02031367) and Sri C. Rajesh Khanna, Sr. Vice President (F&A) & CFO regarding unmodified opinion of statutory Auditors with respect to Audited Financial Results for the year ended 31.03.2026 in compliance to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015.

TGV SRAAC LIMITED ★ KURNOOL ★

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Regd.Off. & Factory : Gondiparla, KURNOOL - 518 004 (A.P.) INDIA. ©+91 8518 280006,7,8 **Fax :** 08518-280098, 280161
Hyderabad Off : 6-2-1012, 2nd Floor, TGV Mansion, Opp : Inst. of Engineers, Khairatabad, Hyderabad - 500 004. © 040-23313842, **Fax :** 040-23313875
Chennai off : New No. 100 (Old No. 74) 1st Floor, Greenways Road, Extn. R.A. Puram, Chennai - 600 028 © 044-24614538, **Fax :** 044-24612553
Bangalore Off : 25, 1st Floor, Shankara Park Road, Shankarapuram, Bengaluru - 560 004.© 080-26608884 **Fax :** 080-22423655
Mumbai off : D-403, Kailash, Esplanade, Opp. Shreyas Cinema, LBS Marg, Ghatkopar (W) MUMBAI - 400 086 **Fax :** 022-25001689,25000373
Delhi off : Mr. Anupam Srivatsav NEW DELHI -110 001 Cell: 9818371984/ 9312099180

TGV SRAAC LIMITED

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TGV GROUP

(4) Recommended **Final Dividend of Rs. 1/- (i.e., 10%) per Equity Shares on 107089800 Equity Shares of Rs.10/- each for the financial year ended 31st March, 2026**, subject to approval of the Shareholders of the Company at the forthcoming Annual General Meeting. The Book Closure and Record Date for this purpose will be intimated in due course.

(5) The Board has given approval (after considering Audit Committee recommendation dt.21.05.2026) for reappointment of M/s.Aruna Prasad & Co., (Proprietricx : Aruna Prasad), Cost Auditor at a remuneration of Rs.2,00,000/- + applicable taxes for the year 2026-27 subject to members ratification at the Annual General Meeting..

The meeting commenced at 12.30 P.M. and concluded at 6.10 P.M.

Kindly take the same on record and acknowledge.

Thanking you,

Yours faithfully,
For **TGV SRAAC Limited**

TGV SRAAC LIMITED KURNOOL

CS V. Radhakrishna Murthy
Chief General Manager & Company Secretary

Encl : As above.

TGV SRAAC LIMITED

(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)
Registered Office - Gondiparla, Kurnool - 518 004 (A.P)
CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31ST MARCH, 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter ended			Year Ended	Year Ended
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations	51,111	44,825	48,683	1,95,024	1,74,904
II	Other income	239	616	506	1,655	1,418
III	**Total Income (I+II)**	**51,350**	**45,441**	**49,189**	**1,96,679**	**1,76,322**
IV	**EXPENSES**					
	a) Cost of materials consumed	17,067	15,110	14,016	62,243	51,624
	b) Purchases of Stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in progress and stock in trade	433	148	267	(6)	419
	d) Employee benefits expense	2,279	2,067	1,886	8,154	7,334
	e) Finance Costs	670	380	866	2,358	2,554
	f) Depreciation and Amortisation expense	4,213	4,179	2,482	16,410	8,808
	g) Power and Fuel	13,365	11,505	17,159	48,464	62,777
	h) Other expenses	9,503	8,248	9,492	41,208	30,251
	Total expenses (a to h)	**47,530**	**41,637**	**46,168**	**1,78,831**	**1,63,767**
V	**Profit before exceptional items and tax (III-IV)**	**3,820**	**3,804**	**3,021**	**17,848**	**12,555**
VI	Exceptional items-(Income)/Expenses	-	-	-	-	-
VII	**Profit before Tax (V-VI)**	**3,820**	**3,804**	**3,021**	**17,848**	**12,555**
VIII	Tax expense					
	- Current Tax for the year	1,151	1,151	322	5,180	2,428
	- Deferred Tax	(134)	(161)	524	(537)	891
IX	Profit for the period from Continuing operations (VII-VIII)	**2,803**	**2,814**	**2,175**	**13,205**	**9,236**
X	Profit(Loss) from Discontinued operations	(6)	(5)	(7)	(22)	(32)
XI	Tax expense of Discontinued operations	(2)	(1)	(2)	(6)	(8)
XII	Profit/(Loss) from Discontinued operations after Tax (X-XI)	(4)	(4)	(5)	(16)	(24)
XIII	**Profit for the period (IX+XII)**	**2,799**	**2,810**	**2,170**	**13,189**	**9,212**
XIV	a) Other Comprehensive Income	(263)	(132)	(432)	(282)	140
	b) Tax effect on Comprenensive Income	66	33	109	71	(35)
	c) Net Other Comprehensive Income	(197)	(99)	(323)	(211)	105
XV	**Total Comprehensive Income for the period (XIII+XIV)**	**2,602**	**2,711**	**1,847**	**12,978**	**9,317**
XVI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	**10,709**	**10,709**	**10,709**	**10,709**	**10,709**
XVII	Other Equity				**1,19,019**	**1,07,112**
XVIII	Earnings per Equity share(for continuing operations)					
	(a) Basic (Rs.)	**2.62**	**2.62**	**2.03**	**12.33**	**8.62**
	(b) Diluted (Rs.)	**2.62**	**2.62**	**2.03**	**12.33**	**8.62**
XIX	Earnings per Equity share(for Discontinuing operations)					
	(a) Basic (Rs.)	**(0.01)**	**(0.01)**	**(0.01)**	**(0.02)**	**(0.02)**
	(b) Diluted (Rs.)	**(0.01)**	**(0.01)**	**(0.01)**	**(0.02)**	**(0.02)**
XX	Earnings per Equity share(for Continuing and Discontinuing operations)					
	(a) Basic (Rs.)	**2.61**	**2.61**	**2.02**	**12.31**	**8.60**
	(b) Diluted (Rs.)	**2.61**	**2.61**	**2.02**	**12.31**	**8.60**

TGV SRAAC LIMITED ★ KURNOOL ★

Brahmayya & Co. ★ Chartered Accountants ★ FRN: 000515S Adoni

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH,26

(₹. in Lakhs)

	PARTICULARS	AS AT 31-03-2026 AUDITED	AS AT 31-03-2025 AUDITED
A	**ASSETS**		
1	**Non-Current Assets**		
	Property,Plant and equipment	1,20,899	1,25,159
	Right-to-use assets on lease	2,231	1,756
	Capital work-in-progress	22,037	1,202
	Investment properties	6	6
	Financial Assets		
	Investments	3,537	3,520
	Other financial assets	5,300	4,856
	Other non-current assets	1,373	1,313
2	**Current Assets**		
	Inventories	14,919	14,134
	Financial assets		
	Trade receivables	29,150	25,056
	Cash and cash equivalents	1,313	3,317
	Bank balances other than Cash and cash equivalents	5,495	6,298
	Other Financial assets	5,446	9,113
	Other current assets	639	1,031
3	Assets classified as held-for-sale	41	-
	TOTAL ASSETS	**2,12,386**	**1,96,761**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share capital	10,713	10,713
	Other equity	1,19,019	1,07,112
2	**Liabilities**		
	Non-Current liabilites		
	Financial liabilities		
	Borrowings	12,953	6,587
	Lease liabilities	2,434	1,954
	Other Financial liabilities	6,626	9,609
	Deferred Tax Liabilities (Net)	8,529	9,137
	Current Liabilities		
	Financial liabilities		
	Borrowings	19,664	26,489
	Trade and other payables		
	total outstanding dues of micro enterprises and small enterprises	1,266	1,042
	total outstanding dues of creditors other than micro enterprises and small enterprises	14,345	8,718
	Lease liabilities	562	481
	Other financial liabilites	11,867	11,208
	Other current liabilites	3,243	3,498
	Provisions	730	196
	Current tax Liability(Net)	435	17
	TOTAL EQUITY AND LIABILITIES	**2,12,386**	**1,96,761**

TGV SRAAC LIMITED ★ KURNOOL ★

Brahmayya & Co. FRN 000515S Adoni ★ Chartered Accountants ★

Cash flow statement for the Year ended 31st March, 2026

(₹ in lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash flow from operating activities		
Profit before tax from continuing operations	17,848.47	12,554.87
Profit/(loss) before tax from discontinued operations	(21.87)	(31.91)
Profit before tax	**17,826.60**	**12,522.95**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	16,409.94	8,807.52
Interest income	(940.58)	(701.63)
Allowance for expected credit loss on trade receivables	64.75	111.53
Unrealized foreign exchange (gain)/loss	728.58	39.51
Dividend income on investments made	(7.48)	(7.44)
Interest expenses	1,679.27	1,939.54
Interset on lease liability	297.22	253.36
Interest expense due to amortisation of financial liability & deferred sales tax recognised, deferred power charges	381.27	360.99
Income due to deferred power charges, sales tax recognised & capital subsidy recognised	(418.02)	(332.17)
Profit on sale of asset	123.62	(143.87)
Operating profit before working capital changes	**36,145.19**	**22,850.29**
Working capital adjustments:		
(Decrease)/Increase in trade payables	5,851.79	5,003.42
(Decrease)/Increase in current financial liabilities	826.19	136.20
(Decrease)/Increase in other current liabilities	(254.93)	(1,611.61)
(Decrease)/Increase in non-current financial liabilities	(2,983.77)	1,330.97
(Decrease)/Increase in short term provisions	235.77	(7.74)
(Increase)/Decrease in trade receivables	(4,151.91)	(6,363.97)
(Increase)/Decrease in inventories	(784.49)	(1,568.38)
(Increase)/Decrease in other current financial assets	3,651.75	1,342.04
(Increase)/Decrease in other current assets	392.63	1,297.76
(Increase)/Decrease in non-current financial assets	(312.74)	(624.59)
(Increase)/Decrease in non-current assets	(60.18)	435.83
Cash generated from operating activities	**38,555.29**	**22,220.20**
Direct taxes paid (net)	(4,756.83)	(2,512.13)
Net cash flow from operating activities (A)	**33,798.46**	**19,708.07**
Cash flows from investing activities		
Purchase of Property, Plant and Equipment, ROU assets including CWIP, Investment property	(33,016.50)	(14,184.37)
Proceeds from sale of Property, Plant and Equipment, investment property	153.45	(179.02)
Interest received	956.03	599.67
Dividend received	7.48	7.44
Deposits matured/(placed) during the year	(705.41)	(116.43)
Redemption/(Investment) of margin money deposit	1,376.44	(3,131.26)
Net cash flow from/ (used in) investing activities (B)	**(31,228.51)**	**(17,003.97)**
Cash flows from financing activities		
Repayment of preference shares	(118.12)	12.37
Interest paid	(1,679.27)	(1,939.54)
Dividend paid	(1,070.90)	(1,070.90)
(Repayment)/Proceeds of long term borrowings	5,756.62	(1,442.60)
(Repayment)/Proceeds from short term borrowings	(6,963.97)	4,361.21
Payment of lease liability	(498.51)	(413.13)
Net cash flow from/ (used in) in financing activities (C)	**(4,574.15)**	**(492.59)**
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(2,004.20)	2,211.50
Cash and cash equivalents at the beginning of the year	3,317.27	1,105.76
Cash and cash equivalents at the end of the year	**1,313.07**	**3,317.27**
Components of cash and cash equivalents		
Cash on hand	5.29	4.89
Balances with banks		
- in Current Account	374.57	2,397.80
Deposits with original maturity of less than three months	933.21	914.58
Total cash and cash equivalents	**1,313.07**	**3,317.27**

TGV SRAAC LIMITED ★ KURNOOL

Brahmayya & Co. ★ FRN: 000515S Adoni ★ Chartered Accountants

Reporting of segment wise Revenue, Results and Capital Employed under Regulation 33 of SEBI (LODR), Regulations, 2015 for the Quarter/Year ended 31.03.2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter ended			Year Ended	Year Ended
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Un-Audited	Audited	Audited	Audited
1	**Segment Revenue**					
	a) Chemicals	50,571	44,254	48,793	1,92,814	171376
	b) Oils & Fats	1,066	994	827	4,038	5581
	TOTAL	**51,637**	**45,248**	**49,620**	**1,96,852**	**1,76,957**
	Less: Inter segment revenue	526	423	937	1,828	2,053
	Revenue from Operations	**51,111**	**44,825**	**48,683**	**1,95,024**	**1,74,904**
2	**Segment Results**					
	Profit/(Loss) before tax and interest:					
	a) Chemicals	4,706	3,901	4,027	20,132	14,862
	b) Oils & Fats	(289)	(206)	(366)	(867)	(455)
	TOTAL	**4,417**	**3,695**	**3,661**	**19,265**	**14,407**
	Less: I) a)Interest Expenses	670	380	866	2,358	2,554
	b)Interest Income	(73)	(489)	(226)	(941)	(702)
	II) Other un-allocable Expenditure net off Income	-	-	-	-	-
	Total Profit before Tax from Continuing operations	**3,820**	**3,804**	**3,021**	**17,848**	**12,555**
	Less: Loss from Power Plant (discontinuing operations)	(6)	(5)	(7)	(22)	(32)
	Total Profit before Tax including loss from Continuing & discontinuing operations	**3,814**	**3,799**	**3,014**	**17,826**	**12,523**
3	**Segment Assets**					
	a) Chemicals	2,00,231	1,84,768	1,83,099	2,00,231	1,83,099
	b) Oils & Fats	2,814	2,560	2,014	2,814	2,014
	c) Other-un allocable Assets	8,513	8,366	10,818	8,513	10,818
	d) Power Plant (Discontinuing operations)	828	827	830	828	830
	TOTAL	**2,12,386**	**1,96,521**	**1,96,761**	**2,12,386**	**1,96,761**
4	**Segment Liabilities**					
	a) Chemicals	77421	64,920	73,744	77,421	73,744
	b) Oils & Fats	1229	516	538	1,229	538
	c) Other –un allocable Liabilities	4004	3,955	4,654	4,004	4,654
	d) Power Plant (Discontinuing operations)	-	-	-	-	-
	TOTAL	**82,654**	**69,391**	**78,936**	**82,654**	**78,936**

NOTE:

1) The above Audited financial results for the 4th Quarter and Year ended 31st March, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 21st May, 2026.

2) The statutory auditors have audited the above financial results for the 4th Quarter and Year ended 31st March,2026.

3) During the quarter ended 30th June, 2025, the company has revised the useful life of certain property, plant and machinery of chemical segment, based on a technical evaluation of condition and expected usage of assets. This change in accounting estimate has been applied prospectively with effect from April 1, 2025 and thereby the depreciation for the 4th quarter and Year ended 31st March,2026 was increased by Rs. 1614 lakhs and Rs.6456 lakhs respectively and has impact on profit and earning per equity share of Rs.1.13 for the 4th quarter and Rs.4.52 for the year ended 31st March, 2026.

4) The Board of Directors have recommended final dividend of Rs.1/- per share of Ra.10/-each (10% of paid up Equity share capital) for financial year ended 31st March,2026 subject to approval of members of the company at the ensuing annual general meeting.

5) The figures of last quarter ended on 31.03.2026/3103.2025, are balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the 3rd quarter ended on 31.12.2025/31.12.2024 respectively.

6) The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place Kurnool
Date 21.05.2026

Brahmayya & Co. FRN 000515S Adoni Chartered Accountants

For Brahmayya & Co.
Chartered Accountants (FRN:000515S)

B. Daivadheenam Reddy
Partner
Membership No.026450

By Order of the Board
For TGV SRAAC LIMITED

(K. KARUNAKAR RAO)
EXECUTIVE DIRECTOR & CEO
(DIN : 02031367)

TGV SRAAC LIMITED KURNOOL

BRAHMAYYA & CO.,
CHARTERED ACCOUNTANTS

BRANCH OFFICE
PHONE: 08512-253447
D.NO.21-142/6, S.K.D COLONY,
ADONI – 518 301 (A.P)

Independent Auditor's Report on the Quarterly and Year to Date Audited 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
TGV SRAAC LIMITED

Report on the Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date Standalone Annual Financial Results of TGV SRAAC LIMITED (the "Company") for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Annual Financial Results;

i. are presented in accordance with the requirements of Regulation 33 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 Indian Accounting Standards prescribed under Sec.133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder ("IND AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Standalone Annual Financial Results in accordance with the Standards on Auditing (SAs) as specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report below. 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 standalone annual financial results 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 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.

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Brahmayya & Co. FRN: 000515S Adoni Chartered Accountants

BRAHMAYYA & CO.,
CHARTERED ACCOUNTANTS

BRANCH OFFICE
PHONE: 08512-253447
D.NO.21-142/6, S.K.D COLONY,
ADONI – 518 301 (A.P)

Management's Responsibilities for the Standalone Annual Financial Results

These Standalone Annual Financial Results for the quarter as well as the year-to-date have been prepared on the basis of the Standalone Annual Financial Statements. The Board of Directors of the Company are responsible for the preparation and presentation of these Standalone Annual Financial Results that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 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 are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Standalone Annual 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 Annual Financial Results.

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Brahmayya & Co. FRN: 000515S Adoni Chartered Accountants

BRAHMAYYA & CO.,
CHARTERED ACCOUNTANTS

BRANCH OFFICE
PHONE: 08512-253447
D.NO.21-142/6, S.K.D COLONY,
ADONI – 518 301 (A.P)

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

- Identify and assess the risks of material misstatement of the Standalone 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 on whether the company has adequate internal financial controls with reference to Standalone Annual Financial Results 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 Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone 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.

- Evaluate the overall presentation, structure and content of the Standalone Annual Financial Results, including the disclosures, and whether the Standalone Annual Financial Results represents 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.

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Brahmayya & Co. FRN: 000515S Adoni * Chartered Accountants *

BRAHMAYYA & CO.,
CHARTERED ACCOUNTANTS

BRANCH OFFICE
PHONE: 08512-253447
D.NO.21-142/6, S.K.D COLONY,
ADONI – 518 301 (A.P)

Other Matter

The Standalone Annual Financial Results includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

for Brahmayya & Co.,
Chartered Accountants
ICAI Firm Regn. No. 000515S

Brahmayya & Co. Chartered Accountants FRN: 000515S Adoni

(B. DAIVADHEENAM REDDY)
Partner
Membership No. 026450
UDIN : 26026450QWUWSZ1970

Place: Kurnool
Date: 21st May, 2026

TGV SRAAC LIMITED

CIN : L24110AP1981PLC003077

Corporate Office : 40-304, 2nd Floor, Krishna Jyothsna Complex,
Bhagya Nagar, KURNOOL - 518 004. Andhra Pradesh, INDIA.
✆08518-289600, 289603, 221933, Fax : 08518 -276631
E-mail id: infosraac@tgvmail.net

TGV GROUP

REF:TGVSL:ACCTS:BSE:2026-27: May 21, 2026

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400 001.

Dear Sir,

Sub: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 - Reg.

Ref: Scrip Code : 507753.

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Pursuant to provisions of Regulation 33 (3) (d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended by SEBI Notification No. SEBI/ LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, **we hereby confirm that the Audit Report issued by the M/s. Brahmayya & Co., Chartered Accountants, Adoni on the Audited Financial Results of the Company for the quarter and year ended 31st March, 2026 is with the Unmodified Opinion.**

Kindly take the same on your record and acknowledge.

Thanking you,

Yours faithfully,
For **TGV SRAAC Limited**

K. Karunakar Rao
Executive Director & CEO
DIN : 02031367

TGV SRAAC LIMITED ★ KURNOOL ★

For TGV SRAAC Limited

C. Rajesh Khanna
Sr. Vice President (F&A) & CFO