E·LAND
APPAREL

Regd. Office: 16/2B, Sri Vinayaka Indl
Estate, Singasandra Near Dakshin Honda
Showroom Hosur Road, Bangalore
Karnataka 560068

Date: 29th May 2026

To,
The General Manager,
Listing Department,
BSE Limited,
P.J. Tower, Dalal Street,
Mumbai – 400 001
Scrip Code: 532820

Subject: Outcome of the Board Meeting of the Company held on 29th May 2026

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (referred to as the "SEBI Listing Regulations"), we wish to inform you that the Board of Directors at their Meeting held on Friday, 29th May 2026 has inter alia considered and approved the following:

1. Considered and approved Audited Financial Results of the Company for the quarter and year ended 31st March 2026 as per Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 and took on record the Audit Report given by Statutory Auditor of the Company in this behalf. A copy of same is enclosed herewith, along with a Declaration regarding unmodified opinion on the Audited Financial Results. (Annexure-1)

2. Appointment of M/s. MK Bagrecha & Associates, Chartered Accountants as Internal Auditor of the Company for the financial year 2026-27 on such remuneration as may be decided by the Board of Directors in consultation with the Internal Auditors of the Company. (Annexure-1)

The Meeting commenced at 3.00 P.M. and concluded at 4:30 P.M.

Kindly take the above on your records.

FOR E-LAND APPAREL LIMITED

DONG JU KIM

Digitally signed by DONG JU KIM
DN: c=IN, o=Personal, title=3971,
2.5.4.20=6660a42588aa879dbcdfbb73
50ff40991898ad9091df6441415eed57
86158c7e, postalCode=400066,
st=Maharashtra,
serialNumber=6644e873a63e2d9053a
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Date: 2026.05.29 18:29:05 +05'30'

DONG JU KIM
Managing Director
DIN: 08060629

Singhi & Co.
Chartered Accountants

 # 28, R.V. Layout, V. S. Raju Road,
Palace Guttahalli, Near BDA Head Office,
Kumara Park West, Bangalore-560 020
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Independent Auditor's Report on Annual Financial Results of E-LAND APPAREL LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of E-LAND APPAREL LIMITED

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual financial results of E-LAND APPAREL LIMITED (hereinafter referred to as the "Company"), for the year ended March 31, 2026, and the notes thereon (hereinafter referred to as the "Financial Results") 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 Indian Accounting Standards ("IND AS") and other accounting principles generally accepted in India, of the Net Loss and other comprehensive Loss and other financial information of the Company for the year ended March 31, 2026.

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 ("Act"). Our responsibilities under those SAs are further described in the 'Auditor's Responsibilities for the Audit of the Annual 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 annual 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the Annual Financial results.

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

These annual financial results have been prepared on the basis of the annual financial statements. The Company's management and the Board of Directors are responsible for the preparation and presentation of these Annual financial results that give a true and fair view of the net loss and other comprehensive Loss and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted

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in India and in compliance with Regulations 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 Annual financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability of the Company 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 Company's management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Annual Financial results for the year ended March 31, 2026 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 annual financial results.

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 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 annual financial results made by Management and Board of Directors.

- Evaluate the appropriateness of the disclosures made by the Management and the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations

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- Conclude on the appropriateness of 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 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 annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the annual financial results of the company to express an opinion on the annual financial results.

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

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

- The Company has entered into a "Long-Term Export Advance Agreement" with M/s E-Land Asia Holdings Pte. Ltd. (Singapore), the holding company, on April 19, 2016, and subsequently revised on October 30, 2021. As per the terms of the revised agreement, the Company received an advance of USD 45 million and was required to supply goods amounting to USD 2.39 million (equivalent to INR 15,39.15 lakhs) by the end of the financial year 2025–26 but the Company has not fulfilled its supply obligations under the revised agreement and the company is in the process of further revising the agreement with holding company as of reporting date.

- The figures for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in the annual financial results are the balancing figures between audited figures in respect of the full financial year ended on March 31, 2026 / March 31, 2025 and the published year to date figures up to the end of third quarter of the current and previous financial year respectively. Also, the figures up to the end of third quarter of the current and previous financial year had only been reviewed by us as required under the Listing Regulations and not audited.

Singhi & Co.
Chartered Accountants

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- The annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on the audited financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 29, 2026.

Our opinion on the annual financial results is not modified in respect to the above matters.

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E

SINGHI & CO. ★ Chartered Accountants ★

Chaitanya Komanduri K
Partner
Membership No.228661
Place: Bengaluru
Date: 29-05-2026
UDIN:26228661DREKSN8985

M/s E-LAND APPAREL LIMITED
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Website : www.elandapparel.com CIN - L17110KA1997PLC120558

FINANCIAL RESULTS

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2026

(₹ In Lakhs except per equity share data)

Sl No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited) (Refer note no.5)	(Unaudited)	(Audited) (Refer note no.5)	(Audited)	(Audited)
1	**INCOME**					
	(a) Revenue from operations	8,855.04	6,599.23	10,355.86	26,099.70	30,039.21
	(b) Other income	236.85	262.58	293.63	949.25	994.85
	Total Income (a+b)	**9,091.88**	**6,861.81**	**10,649.49**	**27,048.94**	**31,034.05**
2	**EXPENSES**					
	(a) Cost of Materials Consumed	4,661.59	3,600.96	5,291.06	14,465.79	16,592.71
	(b) Changes in inventories of finished goods, work-in-progress	115.78	450.90	686.85	(43.95)	(735.60)
	(c) Employee benefits expenses	2,876.13	2,495.60	2,054.57	9,861.08	7,278.57
	(d) Finance costs	487.65	269.03	241.18	1,476.56	1,185.45
	(e) Depreciation, Amortization and Impairment expense	301.56	290.06	121.66	1,133.83	558.06
	(f) Other expenses	1,295.49	1,003.04	1,892.37	4,500.10	5,127.48
	Total expenses (a to f)	**9,738.19**	**8,109.60**	**10,287.69**	**31,393.40**	**30,006.67**
3	**Profit /(Loss) before tax and exceptional items (1-2)**	**(646.31)**	**(1,247.79)**	**361.80**	**(4,344.46)**	**1,027.38**
4	**Exceptional items - Income / (Expenses)**	(47.51)	-		(47.51)	-
5	**Profit /(Loss) before tax (3-4)**	**(693.82)**	**(1,247.79)**	**361.80**	**(4,391.97)**	**1,027.38**
6	**Tax expense**					
	(a) Current tax expenses	-	-	-	-	-
	(b) Deferred tax (Income) Expenses	339.01	-	(339.01)	339.01	(339.01)
7	**Profit /(Loss) for the period / year (5-6)**	**(1,032.83)**	**(1,247.79)**	**700.81**	**(4,730.98)**	**1,366.39**
8	**Other comprehensive Income**					
	1 Items that will not be reclassified to Profit or Loss					
	(a) Remeasurements of the defined benefit Plans-Gains/(lossses)	(24.79)	-	13.42	(24.79)	13.42
	(b) Deferred tax on remeasurements of the defined benefit expenses / (Inco	4.69	-	(4.69)	4.69	(4.69)
9	**Total**	**(20.10)**	-	**8.73**	**(20.10)**	**8.73**
10	**Total Comprehensive Income for the period / year (8+9)**	**(1,052.93)**	**(1,247.79)**	**709.54**	**(4,751.08)**	**1,375.12**
11	**Paid-up equity share capital (Face Value ₹ 10/-)**	**4,799.05**	**4,799.05**	**4,799.05**	**4,799.05**	**4,799.05**
12	**Other equity**				**(58,028.01)**	**(53,276.93)**
	Earnings per equity share (of ₹ 10/- each) *					
	Basic and Diluted (in Rs.)	(2.15)	(2.60)	1.46	(9.86)	2.85

* Not annualised for the quarter

Notes to the financial results;

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on Date: 29/05/2026 .

2 The Company has incurred loss of Rs. 1032.83 Lakhs (before other comprehensive income) for the Quarter ended March 31, 2026 (quarter ended December, 2025 loss of Rs. 1247.79 lakhs). For the year ended, loss incurred is Rs 4730.98 Lakhs (Previous year profit of Rs 1366.39 Lakhs). In-Spite of accumulated losses exceed its paid up capital and other equity as on March 31, 2026, the company and its holding company has a positive outlook for the garment industry. The Holding company has confirmed financial support to the Company to continue as a going concern. The Company is therefore being viewed as a going concern and the financial results have been prepared under the going concern assumption.

3 Pursuant to the notifications issued by the Ministry of Labour and Employment, the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes") became effective from November 21, 2025. Consequent to the implementation of the New Labour Codes, the Company has reassessed its employee benefit obligations in accordance with the revised definition of wages prescribed under the New Labour Codes. Accordingly, an incremental liability of Rs. 47.51 lakhs arising from past service cost and recognised in accordance with Ind AS 19 Employee Benefits, has been presented as an Exceptional Item for the quarter ended March 31, 2026. The Company continues to monitor developments relating to the implementation of the New Labour Codes and will review its estimates and assumptions on an ongoing basis.

4 The Company has only one reportable segment i.e. Garments.

5 The figures for the quartred ended March 31, 2026 and March 31, 2025 are balancing figures between audited figures in respective of the full financial year and published year to date figures upto the third quarter of the respective financial years. Also, the figures upto the end of the thrird quarter had only been reviewd not subject to audit.

6 Figures for the previos period/year have been reclassified to confirm to the classification of current period wherever necessary.

For and on behalf of the Board
E-Land Apparel Limited

Dong Ju Kim
Managing Director
DIN: 08060629

E-LAND APPAREL LTD ★ BENGALURU-68 ★

Place: Bangalore
Date: 29/05/2026

M/s E-LAND APPAREL LIMITED
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BALANCE SHEET AS AT MARCH 31ST, 2026

(₹ In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	2,575.92	2,026.96
(b) Capital Work-in-progress	3,144.07	-
(c) Investment Property	7,079.92	7,124.30
(d) Right - of - use asset	6,815.00	2,410.59
(e) Other Intangible assets	15.05	12.22
(f) Financial Assets		
(i) Investments		
a) Other investments	1.00	1.00
(ii) Other financial assets	597.69	271.86
(g) Deferred tax assets (net)	-	334.32
(h) Other non-current assets	-	-
Total Non - Current Assets	**20,228.65**	**12,181.25**
Current assets		
(a) Inventories	3,237.99	3,306.58
(b) Financial assets		
(i) Other Investments	-	-
(ii) Trade receivables	3,919.09	4,954.81
(iii) Cash and cash equivalents	108.38	305.53
(iv) Bank balances other than (iii) above	142.54	7.53
(v) Other financial assets	133.99	132.12
(c) Other current assets	2,577.57	2,184.81
Total current assets	**10,119.55**	**10,891.39**
Total assets	**30,348.20**	**23,072.64**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	4,799.05	4,799.05
(b) Other equity	(58,028.01)	(53,276.93)
Total Equity	**(53,228.97)**	**(48,477.89)**
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,311.15	4,237.03
(ii) Lease Liability	6,442.30	2,177.83
(iii) Other financial liabilities	133.91	117.12
(b) Provisions	542.10	463.59
(c) Other non-current liabilities	52,902.35	54,855.06
Total Non - Current Liabilities	**66,331.81**	**61,850.62**
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,367.10	1,751.13
(ii) Lease Liability	724.12	283.02
(iii) Trade payables		
- Due to Micro enterprises and Small enterprises	1,323.51	1,253.44
- Due to Other than Micro enterprises and Small enterprises	1,351.12	1,492.24
(iv) Other financial liabilities	2,947.14	1,355.47
(b) Provisions	393.57	316.91
(c) Other current liabilities	5,138.79	3,247.69
Total Current Liabilities	**17,245.36**	**9,699.90**
Total Liabilities	**83,577.17**	**71,550.52**
Total Equity and Liabilities	**30,348.20**	**23,072.64**

For and on behalf of the Board
E-Land Apparel Limited

E-LAND APPAREL LTD ★ BENGALURU-68 ★

Dong Ju Kim
Managing Director
DIN: 08060629
Place: Bangalore
Date: 29/05/2026

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(₹ In Lakhs except per equity share data)

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

Particulars	**For the year ended 31st March, 2026**	**For the year ended 31st March, 2025**
Revenue from operations	26,099.70	30,039.21
Other income	949.25	994.85
Total revenue [A]	**27,048.94**	**31,034.05**
Expenses		
Cost of Goods Sold	14,465.79	16,592.71
Changes in inventories of finished goods, work-in-progress	(43.95)	(735.60)
Employee benefits expenses	9,861.08	7,278.57
Finance cost	1,476.56	1,185.45
Depreciation & amortization expense	1,133.83	558.06
Other expenses	4,500.10	5,127.48
Total expenses [B]	**31,393.40**	**30,006.67**
Exceptional items	**47.51**	-
Transfer from revaluation reserve on sale of assets held for sale	-	-
Profit/(Loss) before exceptional items and tax [A-B]	**(4,391.97)**	**1,027.38**
Exceptional items	-	-
Profit/(Loss) before tax	**(4,391.97)**	**1,027.38**
Tax expense		
Current tax expenses	-	-
Deferred tax (Income)/ Expense	(339.01)	339.01
Tax expenses of earlier years	-	-
Profit/(Loss) after tax for the year	**(4,730.98)**	**1,366.39**
Other Comprehensive Income		
i) Items that will not be reclassified to Profit or Loss		
(a) Remeasurements of the defined benefit Plans - Gains / (lossses)	(24.79)	13.42
(b) Deferred tax on remeasurements of the defined benefit liabilities / (asset)	4.69	(4.69)
Total Other comprehensive Income	(20.10)	8.73
Total Comprehensive Income	**(4,751.08)**	**1,375.12**
Earnings per share		
Basic (Rs)	(9.86)	2.85
Diluted (Rs)	(9.86)	2.85
Nominal value per share (Rs.)	10	10

For and on behalf of the Board
E-Land Apparel Limited

Dong Ju Kim
Managing Director
DIN: 08060629
Place: Bangalore
Date: 29/05/2026

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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31st, 2026

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flows from operating activities		
Net Profit/(loss) before tax	(4,391.97)	1,027.38
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortisation	1,133.83	558.06
Interest income	(37.26)	(99.03)
Dividend income	(0.07)	-
Interest / finance charges	1,476.56	1,185.45
Provision no longer required	(32.49)	(11.97)
Unrealized foreign exchange loss / (gain)	59.73	42.33
Operating cash flow before working capital changes	(1,791.67)	2,702.22
Movements in working capital:		
Decrease / (Increase) in inventory	68.60	(1,393.68)
Decrease / (increase) in trade receivables	1,208.84	(2,409.54)
Decrease / (increase) in Other assets (Financial & Non- financial)	888.02	(837.53)
(Decrease) / increase in Trade Payables	(118.81)	969.35
(Decrease) / increase in Other Liabilities (Financial & Non-financial)	(61.60)	561.68
(Decrease) / increase in Provisions	130.39	102.07
Cash generated / (used) from operating activities before taxes	323.76	(305.42)
Direct taxes (paid)/ Reversal of taxes		-
Net cash generated / (used) in operating activities (A)	323.76	(305.42)
Cash flows from investing activities		
Purchase of property, plant & equipment including CWIP and investment property	(3,740.47)	(1,006.66)
Interest income	37.26	99.03
Investments/ (redemption) in bank deposits (having original maturity of more than three months)	(135.01)	299.53
Dividends	0.07	-
Net cash generated / (used) in investing activities (B)	(3,838.15)	(608.10)
Cash flows from financing activities		
Interest / finance charges paid	(1,048.56)	(1,008.08)
Principle lease payment	(743.68)	(265.57)
Interest paid on lease liabilities	(428.01)	(212.86)
Proceeds / Repayment with respect to loans	5,537.47	1,299.11
Net cash generated / (used) in financing activities (C)	3,317.23	(187.39)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(197.15)	(1,100.91)
Cash and cash equivalents at the beginning of the year	305.53	1,406.44
Movement in cash an cash equivalents on account of exchange differences		
Cash and cash equivalents at the end of the year	108.38	305.53
Components of Cash and cash equivalents		
Cash on hand	3.19	1.90
Balances with Bank		
- in current account	105.19	303.63
	108.38	305.53

Notes :

The Cash flow statement has been prepared in accordance with 'Indirect Method' as set out in Ind AS-7 'Statement of Cash Flows', as notified under section 133 of the companies Act, 2013, read with the relevant rules issued thereunder.

For and on behalf of the Board
E-Land Apparel Limited

E-LAND APPAREL LTD ★ BENGALURU-68 ★

Dong Ju Kim
Managing Director
DIN: 08060629
Place: Bangalore
Date: 29/05/2026

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Regd. Office: 16/2B, Sri Vinayaka Indl
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Honda Showroom Hosur Road,
Bangalore Karnataka 560068

Date: 29th May 2026

To,
The General Manager,
Listing Department,
BSE Limited,
P.J. Tower, Dalal Street,
Mumbai – 400 001

Scrip Code: 532820

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

Dear Sir/Madam,

Pursuant to the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that M/s. Singhi & Co., Chartered Accountants, Statutory Auditors of the Company have expressed their unmodified opinion in respect of financial results for the quarter and financial year ended 31st March, 2026.

Kindly take the above on your records.

FOR E-LAND APPAREL LIMITED

DONG
JU KIM

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DONG JU KIM
Managing Director
DIN: 08060629

E-LAND APPAREL LIMITED

Regd. Office: 16/2B, Sri Vinayaka Indl Estate, Singasandra Near Dakshin Honda Showroom House Road, Bangalore Karnataka 560068

Annexure – 1

Details required pursuant to Para A of Part A of Schedule III of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, concerning the Appointment of Internal Auditor.

Sr No.	Particular	Details
1.	Reason for change viz. appointment/reappointment, resignation, removal, death or otherwise	The Company has appointed M/s. MK Bagrecha & Associates (FRN: 402140), as an Internal Auditor pursuant to Section 138 of the Companies Act, 2013
2.	Date of appointment/ reappointment/ cessation (as applicable) & term of appointment/ re-appointment	29th May, 2026. Term of Appointment: For conducting Secretarial Audit for the F.Y. 2026-27.
3.	Brief Profile (in case of appointment)	M/s. MK Bagrecha & Associates is a tax consultancy firm led by a Chartered Accountant with a decade of experience in the field. The firm offers a range of services including tax consultancy, online tax return filing, and general chartered accountancy. The advisor's professional focus is primarily on tax-related services, catering to various clients in need of expert financial guidance.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable
5.	Information as required pursuant to BSE circular ref no. LIST/ COMP/ 14/ 2018-19 and the National Stock Exchange of India	Not Applicable.

	Limited with ref no. NSE/CML/2018/24, dated June 20, 2018	