Simplex Castings Ltd.

Corporate Office : 32,Shivnath Complex G.E. Road, Supela, Bhilai - 490023 (C.G) India
Phone : +91-788-2290483 /84 /85 Fax : +91-788-2285664
E-Mail : sclho@simplexcastings.com Website : www.simplexcastings.com
CIN : L27320MH1980PLC067459

Date: 30.05.2025

To, BSE Limited Corporate Relationship Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. **Scrip Code: 513472**	To, The Manager Calcutta Stock Exchange 7, Lyons Range, Dalhousie, Kolkata-700001, West Bengal **Scrip Code: 29066**

Sub: Outcome of the Board Meeting held on 30th May, 2025.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors in its meeting held on 30th May, 2025, inter-alia, considered and approved the following:

1. Audited Financial Results for the quarter and year ended on 31st March, 2025 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015. The audit reports are submitted with unmodified opinion(s) and a declaration to that effect is enclosed.

2. Re-appointment of Mr. Ketan Moolchand Shah (DIN:00312343) as Whole Time Director designated as Chairman and Chief Executive Officer of the Company for a period of Five years with effect from 10.07.2025 to 09.07.2030.

3. Appointment of M/s Sashi Ranjan & Co., Cost Accountants (Firm Registration no.103830) as Cost Auditor for the FY 2025-26.

4. Reappointment of M/s Meena Naidu & Associates, Company Secretaries, as the Secretarial Auditor of the Company for a period of five consecutive financial years commencing from the Financial Year 2025-26 to FY 2029-30.

5. Reappointment of M/s M D N & Associates, as Internal Auditor of the Company for the FY 2025-26.

6. Approved the proposal to raise funds up to ₹ 14.17 Cr by issuing equity shares on a preferential basis, in accordance with Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. This is subject to the approval of shareholders and other requisite authorities.

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7. Approved to calling the 01/2025-26 Extra Ordinary General Meeting (EGM) of the members of the Company on Saturday, 21st June, 2025, through Video Conferencing / Other Audio-Visual Means to seek shareholders' approval on matters approved by the Board.

8. Approval of the draft notice of the said EGM and authorization to a Director/KMP to issue the same to the members and other concerned parties.

9. Approved the appointment of M/s Meena Naidu & Associates , Practicing Company Secretaries as Scrutinizers for conducting the remote e-voting and voting during the EGM in fair and transparent manner.

10. Approved the appointment of Central Depository Services (India) Limited for providing e-voting facility platform and conducting EGM through Video Conferencing /Other Audio Visual Means.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no SEBI/HO/CFD/PoD2) CIR/P/0155 dated November 11, 2024 is enclosed as Annexure .

The results are being published and also made available on the website of the Company at www.simplexcastings.com. The meeting of the directors commenced at 11 A.M. and concluded at 12.00 P.M.

This is for your information and record.

Thanking You,

Yours faithfully,

For, Simplex Castings Limited

SANGEETA KETAN SHAH
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Date: 2025.05.30 12:01:59 +05'30'

Sangeeta K Shah
Managing Director
DIN: 05322039

Simplex Castings Ltd.

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Date: 30.05.2025

To, BSE Limited Corporate Relationship Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. **Scrip Code: 513472**	To, The Manager Calcutta Stock Exchange 7, Lyons Range, Dalhousie, Kolkata-700001, West Bengal **Scrip Code: 29066**

Sub: Declaration pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2016.

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2016 we hereby declare and confirm that the M/s. Harsh Jain & Associates, Statutory Auditor of the Company has given an audit report with an unmodified opinion on the Audited Financial Results of the Company for the year ended on March 31, 2025.

Kindly take this declaration on your record.

For, Simplex Castings Limited

SANGEETA KETAN SHAH
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Date: 2025.05.30 12:02:32 +05'30'

Sangeeta K Shah
Managing Director
DIN: 05322039

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The particulars of Appointment of M/s Sashi Ranjan & Co., Cost Accountants (Firm Registration no.103830) as Cost Auditor for the FY 2025-26, are as under:

Details of events that need to be provided	**Information of such event (s)**
Name of the Firm	Sashi Ranjan & Co., Cost Accountants Firm Registration No: 103830
Reason for change viz. appointment/~~reappointment,~~ ~~resignation, removal, death or otherwise~~	M/s Sashi Ranjan & Co, Cost Accountants has been appointed as the Cost Auditors of the Company
Date of appointment	30.05.2025
Term of appointment	For FY 2025-26
Brief profile (in case of appointment)	M/s Sashi Ranjan & Co has more than 12 years' experience in services of Cost Audit, Cost Records Maintenance, Costing System design & other costing related services. He has strong client base from various sectors including Construction, Pharma, Oil, Hospital, Spinning & Chemical sectors.
Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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The particulars of reappointment of M/s Meena Naidu & Associates, Company Secretaries as the Secretarial Auditor of the Company for a period of five consecutive financial years commencing from the Financial Year 2025-26 to FY 2029-30, are as under:

Details of events that need to be provided	**Information of such event (s)**
Name of the Firm	Meena Naidu & Associates
Reason for change viz. ~~appointment~~, reappointment, ~~resignation, removal, death or otherwise;~~	Re-appointment as Secretarial Auditor (subject to approval of shareholders)
Date of ~~Appointment~~/ reappointment/ ~~cessation~~ (as applicable) & terms of ~~appointment~~/ reappointment;	30.05.2025, to conduct secretarial audit for a period of five consecutive financial years commencing from the Financial Year 2025-26 to FY 2029-30.
Profile:	M/s. Meena Naidu & Associates , Practicing Company secretary having an experience in the area concerned with secretarial and legal compliances. During her tenure of practice, She was exposed to Secretarial Compliances including matters related to Companies Act, SEBI and Stock Exchanges. Further M/s. Meena Naidu and Associates, a Company Secretarial firm handling compliances of listed as well as unlisted Companies including consultation on various company law matters.
Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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The particulars of Reappointment of M/s M D N & Associates, as Internal Auditor of the Company for the FY 2025-26, are as under:

Details of events that need to be provided	**Information of such event (s)**
Name of the Firm	M/s M D N & Associates , Chartered Accountants
Reason for change viz. ~~appointment~~, reappointment, ~~resignation, removal, death or otherwise;~~	Reappointment as the Internal Auditor of the Company as per the provisions of Section 138 of the Companies Act, 2013 and rules made thereunder.
Date of ~~Appointment~~/ reappointment/ ~~cessation~~ (as applicable) & terms of ~~appointment~~/ reappointment;	30.05.2025, to conduct internal audit for the Financial Year 2025-26
Profile:	M/s M D N & Associates is experienced Chartered Accountant firm providing specialized services in the area of audit, direct and indirect tax, business advisory, accounting and regulatory compliances providing specialized quality services with client needs and servicing at the centre.
Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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CIN : L27320MH1980PLC067459

The particulars of Reappointment of Mr. Ketan Moolchand Shah (DIN:00312343) as Whole Time Director designated as Chairman and Chief Executive Officer of the Company for a period of Five years with effect from 10.07.2025 to 09.07.2030, are as under:

Details of events that need to be provided	**Information of such event (s)**
Reason for change viz. ~~appointment~~, reappointment, ~~resignation, removal, death or otherwise;~~	Reappointment of Mr. Ketan Moolchand Shah (DIN:00312343) as Whole Time Director designated as Chairman and Chief Executive Officer of the Company for a period of Five years with effect from 10.07.2025 to 09.07.2030
Date of ~~Appointment~~/ reappointment/ ~~cessation~~ (as applicable) & terms of ~~appointment~~/ reappointment;	The Board of Directors of the Company at its meeting held on 30th May, 2025 approved the re-appointment of Mr. Ketan Moolchand Shah as Whole-time Director designated as Chairman and Chief Executive Officer w.e.f 10th July,2025.The said re-appointment is subject to approval of shareholders in the ensuing Extra General Meeting.
Profile:	Mr Ketan Moolchand Shah holds a Bachelor degree in Mechanical Engineering from the Madhav Institute of Technology and Science, Gwalior (M.P) and a postgraduate degree in Business Management from the University of Florida. Over the period of his thirty five years of experience and being an innovative technocrat, company succeeded in positioning its global presence as one of the reliable names for customers.
Disclosure of relationships between directors (in case of appointment of a director).	Mrs. Sangeeta K Shah and Mr. Ketan M Shah are related to each other.
Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Limited Circular with ref. no. NSE/CML/2018/ 24, both dated 20 June 2018, regarding the director not being debarred from holding the office by virtue of any SEBI order or any other such authority	Mr Ketan Moolchand Shah is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.

SANGEETA KETAN SHAH Digitally signed by SANGEETA KETAN SHAH Date: 2025.05.30 12:03:48 +05'30'

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Issuance of Securities

Particulars	**Details**
Type of securities proposed to be issued	Equity Shares
Type of issuance	Preferential Issue in accordance with Chapter V of the SEBI ICDR Regulations and other applicable law
Total number of securities proposed to be issued or the Total amount for which the securities will be issued;	Up to 575862 Equity Shares of face value of Rs 10 each
In case of Preferential Issue, the listed entity shall disclose the following additional details to the stock exchange(s): i. name(s) of the investor(s); ii. Category of the investor iii. Pre-Preferential Allotment shareholding; iv. Post-Preferential Allotment shareholding;	The details are enclosed as Annexure – A
v. issue price;	The Issue Price of the equity shares is Rs. 246/- including premium of Rs 236/- determined as per the applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018
Lock-in Requirements	The Shares shall be locked in as per the SEBI (ICDR) Regulations, 2018
In case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument.	Not Applicable

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Name of the Proposed Allottees	Category (Promoters / Non-Promoters)	Pre-preferential issue		No. of Equity shares alloted	Post preferential issue	
		No. of Shares	%		No. of Shares	%
KETAN MOOLCHAND SHAH	Promoter	27,09,715	37.64%	3,59,914	30,69,629	39.49%
MEGHANA PREMAL SHAH	Non Promoter	NIL	NIL	79181	79181	1.02%
NIKITA SANJAY JAIN	Non Promoter	NIL	NIL	71983	71983	0.93%
NIDHI NARESH NANDU	Non Promoter	NIL	NIL	64784	64784	0.83%

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Statement of Standalone Profit & Loss for the Quarter ended 31st March, 2025

Amount in Rs. Lakhs

	Quarter Ended			Year Ended	Year Ended
	31-03-2025 (Audited)	30-12-2024 (Unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
INCOME					
Revenue from operations	6,709.61	4,791.84	3,147.16	17,188.36	12,213.05
Other Income	48.75	53.39	8.35	133.75	175.11
TOTAL INCOME(I)	**6,758.36**	**4,845.23**	**3,155.51**	**17,322.11**	**12,388.16**
EXPENDITURE					
Cost of raw material and component consumed	5,139.43	3,264.89	1,560.61	11,531.90	6,582.75
Purchase of Stock-in-Trade	-	-	-	-	-
Changes in inventories of work-in-progress, stock-in-trade and finished goods	(197.09)	(42.79)	58.31	(386.89)	39.50
Employees benefit expense	288.50	272.54	227.78	1,096.17	1,053.33
Finance costs	222.35	232.83	192.30	891.46	861.54
Depreciation and amortization expense	92.35	91.50	110.70	366.03	446.95
Other expenses	694.15	262.59	923.78	1,838.81	3,213.18
TOTAL EXPENDITURE (II)	**6,239.69**	**4,081.56**	**3,073.48**	**15,337.48**	**12,197.26**
Profit/(loss) before exceptional items and tax from continuing operation	518.67	763.66	82.03	1,984.63	190.91
Exceptional items	-	-	-69.55	-	(120.13)
Profit/(Loss) before tax from continuing operations	**518.67**	**763.66**	**151.58**	**1,984.63**	**311.04**
Tax expenses					
Current tax	-	-	-	-	-
Deferred Tax	160.07	134.54	25.65	471.52	71.84
Total tax expenses	**160.07**	**134.54**	**25.65**	**471.52**	**71.84**
Profit/(loss) for the year	**358.61**	**629.12**	**125.93**	**1513.11**	**239.20**
Other Comprehensive Income/ (Expenses) for the period net of taxes	38.42	0	25.68	38.42	26.85
Total Comprehensive Income for the period Comprising Profit/(loss) and other Comprehensive Income for the Period	**397.03**	**629.12**	**151.61**	**1551.53**	**266.05**
Paid-up Equity Share Capital	**719.83**	**719.83**	**613.12**	**719.83**	**613.12**
(Face value of shares shall be indicated)	**10**	**10**	**10**	**10**	**10**
Other Equity excluding revaluation reserves	**-**	**-**	**-**	**-**	**2,701.88**
Earning per share of Rs. 10 each (not annualised)					
a) Basic	**5.07**	**8.74**	**2.05**	**21.39**	**3.90**
b) Diluted	**5.07**	**8.74**	**2.05**	**21.39**	**3.90**

Note:

1. The Financial Results of the company for the quarter and year ended 31st March, 2025 have been reviewed by the Audit Committee at their respective meetings held on 30th May, 2025 and approved by the Board of Directors at their respective meetings held on 30th May, 2025.

2. These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

3. The previous year/period have been regrouped/rearranged wherever found necessary.

4. The above results are also available on company website www.simplexcastings.com and also on the website of BSE.

SANGEETA KETAN SHAH
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Date: 2025.05.30 12:04:56 +05'30'

OFFICE		ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	:	601/602 A, FAIRLINK CENTER, OFF ANDHERI LINK ROAD, ANDHERI (W), MUMBAI -53	022-40034768		sclmumbai@simplexcastings.com
Kolkata	:	119, PARK STREET, WHITE HOUSE 4th FLOOR KOLKATA - 700016 (W.B.) INDIA	08961045611	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	:	5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-4015273	0788-4034188	sclbhilai@simplexcastings.com
Rajnandgaon (Plant)	:	223/2,224 INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9203901697	0788-2285664	scltedesara@simplexcastings.com

Simplex Castings Ltd.

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CIN : L27320MH1980PLC067459

For, Simplex Castings Limited

SANGEETA KETAN SHAH
Digitally signed by SANGEETA KETAN SHAH
Date: 2025.05.30 12:05:10 +05'30'

Sangeeta K Shah
Managing Director
DIN: 05322039

DATE : 30.05.2025
PLACE:BHILAI

OFFICE		ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	:	601/602 A, FAIRLINK CENTER, OFF ANDHERI LINK ROAD, ANDHERI (W), MUMBAI -53	022-40034768		sclmumbai@simplexcastings.com
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STATEMENT OF ASSETS AND LIABILITIES AS ON 31st MARCH, 2025

Amount in Rs. Lacs

Particulars	As at 31.03.2025	As at 31.03.2024
	Unaudited	Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	3,382.80	3,374.52
(b) Capital work-in-progress	1,237.62	-
(c) Investment properties	28.05	28.56
(d) Other intangible assets	2.74	3.31
(e) Financial assets		
(i) Investments	2.42	2.25
(ii) Other financial assets	201.09	152.00
(f) Deferred tax assets (net)	844.68	1,329.12
(g) Other non-current assets	250.03	3.29
(h) Assets held for Sale	-	158.20
Sub-total Non Current Assets	**5,949.42**	**5,051.24**
(2) Current-assets		
(a) Inventories	5,791.78	5,899.04
(b) Financial assets		
(i) Trade Receivables	5,113.61	2,464.81
(ii) Bank, Cash and cash equivalents	265.18	144.26
(iii) Bank balances other than (ii) above	67.24	167.01
(c) Other current assets	971.60	994.54
(d) Assets held for sale	-	63.59
Sub-total Current Assets	**12,209.40**	**9,733.25**
Total Assets	**18,158.82**	**14,784.50**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	719.83	613.12
(b) Other equity	4,947.01	2,701.88
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
- Borrowings	3,104.83	2,463.94
(b) Provisions	687.39	578.42
(c) Deferred tax Liabilities (Net)		
(c) Other non-current liabilities	7.02	7.02
(2) Current liabilities		
(a) Financial liabilities		

SANGEETA KETAN SHAH Digitally signed by SANGEETA KETAN SHAH Date: 2025.05.30 12:05:50 +05'30'

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(i) Borrowings	4,603.25	4,711.71
(ii) Trade payables		
-total outstanding dues of micro enterprises and small enterprises	220.36	192.99
-total outstanding dues of Creditors other than micro enterprises and small enterprises	1,558.38	1,723.46
(iii) Other financial liabilities	398.51	513.46
(b) Other current liabilities	1,701.68	1,219.72
(c) Provisions	210.55	58.79
(d) Current tax liabilities (Net)	-	-
Total Equity and Liabilities	**18,158.82**	**14,784.50**

For, Simplex Castings Limited

SANGEETA KETAN SHAH
Digitally signed by SANGEETA KETAN SHAH
Date: 2025.05.30 12:06:20 +05'30'

Sangeeta K Shah
Managing Director
DIN: 05322039

DATE : 30.05.2025
PLACE:BHILAI

Simplex Castings Ltd.

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Cash Flow Statement for the year ended 31st March, 2025

		Amount in Rs. Lacs	
		For the year ended on 31.03.2025	For the year ended on 31.03.2024
Cash Flow from operating activities			
Profit/(loss) before tax from continuing operations		1,984.63	311.04
Profit/(loss) before tax from discontinuing operations			
Non-cash adjustment to reconcile profit before tax to net cash flows			
Depreciation/amortization		366.03	446.95
Profit from sale of Property Plant & Equipments		-	(176.03)
Provision/Allowances for credit loss on debtors and receivables		(261.04)	(314.35)
Provision for warranty & guarantee		-	(0.80)
Provision for Fair valuation of investments		-	(0.18)
Finance Cost		891.46	861.54
Interest Income		(54.88)	(58.85)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		**2,926.21**	**1,069.32**
Movements in working capital :			
Increase/(decrease) in trade payables		(137.71)	(1,221.78)
Increase/(decrease) in other financial liabilities		(114.94)	(37.13)
Increase/(decrease) in other financial assets		481.96	-
Increase/(decrease) in other current liabilities		-	321.70
Increase/(decrease) in Other non-current liablities		(2,387.76)	-
Decrease/(increase) in trade receivables		107.27	(684.42)
Decrease/(increase) in inventories		(195.57)	(128.99)
Decrease/(increase) in other non current assets		260.73	(161.49)
Decrease/(increase) in provisions		(49.09)	19.72
Decrease/(increase) in other current assets		22.94	527.41
Cash generated from/(used in) operations		**914.04**	**(295.65)**
Direct taxes paid (net of refunds)		-	-
Net Cash flow from/(used in) operating activities continuing operation		**914.04**	**(295.65)**
Net Cash flow from/(used in) operating activities discontinuing operation		**-**	**-**
Net Cash flow from/(used in) operating activities	**A**	**914.04**	**(295.65)**
Cash flows from investing activities			
Purchase of PPE, including intangible assets, CWIP & net of capital creditors		(1,389.05)	87.94
Proceeds from sale of Property plant & equipment		-	244.44
Changes in investments		-	-
Investment in bank deposits (having original maturity of more than three months)		99.77	125.55
Interest received		54.88	58.85
Dividends received			
Net cash flow from/(used in) investing activities continuing operations		**(1,234.40)**	**516.78**
Net cash flow from/(used in) investing activities discontinuing operations		**-**	**-**
Net cash flow from/(used in) investing activities	**B**	**(1,234.40)**	**516.78**
Cash flows from financing activities			
Proceeds from Share capital issued		800.31	-

SANGEETA KETAN SHAH Digitally signed by SANGEETA KETAN SHAH Date: 2025.05.30 12:08:28 +05'30'

Simplex Castings Ltd.

Corporate Office : 32,Shivnath Complex G.E. Road, Supela, Bhilai - 490023 (C.G) India
Phone : +91-788-2290483 /84 /85 Fax : +91-788-2285664
E-Mail : sclho@simplexcastings.com Website : www.simplexcastings.com
CIN : L27320MH1980PLC067459

Proceeds/(Repayment) of long-term borrowings (net)		640.89	(123.29)
Proceeds from short-term borrowings		(108.46)	736.19
Interest paid		(891.46)	(861.54)
Dividends paid on equity shares		-	-
Tax on equity dividend paid		-	-
Net cash flow from/(used in) financing activities continuing operations		**441.28**	**(248.64)**
Net cash flow from/(used in) financing activities discontinuing operations			
Net cash flow from/(used in) financing activities	**C**	**441.28**	**(248.64)**
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		120.92	(27.51)
Cash and Cash Equivalents at the beginning of the year		144.26	171.77
Cash and Cash Equivalents at the end of the year		**265.18**	**144.26**
Components of cash and cash equivalents			
Cash in hand		0.21	2.21
With banks- on current account		218.57	-
With banks- on deposit account		46.40	142.05
		265.18	**144.26**

The Statement of Cash Flow has been prepared using Indirect method as per Ind AS 7.

For, Simplex Castings Limited

SANGEETA KETAN SHAH
Digitally signed by SANGEETA KETAN SHAH
Date: 2025.05.30 12:08:45 +05'30'

Sangeeta K Shah
Managing Director
DIN: 05322039

DATE : 30.05.2025
PLACE:BHILAI

HARSH JAIN & ASSOCIATES
Chartered Accountants
Phone No.: 0788-2325482 (Office)
Mobile No. +91 9329699700
E-mail: caharsh.jain@gmail.com

HARSH JAIN
(B.Com., LLB, FCA, DISA (ICA), DIRM)
"Saroj Chambers"
Opp. Gurudwara, Station Road,
Durg (C.G.) 491001

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF STANDALONE FINANCIAL RESULTS

To,

The Board of Directors of Simplex Castings Limited

Opinion:

We have audited the accompanying statement of standalone quarterly financial results of Simplex Castings Limited for the quarter ended 31st March 2025 and the year-to-date results for the period 1st April 2024 to 31st March 2025, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

In our Opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

(a) Are presented in accordance with requirements of regulation 33 of the listing regulation in this regard and,

(b) Give a true and fair view in conformity with recognition and measurement principle laid down in the applicable accounting standards and other accounting principles generally accepted in India of the profit and other comprehensive income, changes in equity and other financial information for the quarter ended 31.03.2025 as well as year to date results for the period ended on 31.03.2025.

Basis of Opinion:

We conducted our audit in accordance with the Standard on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's responsibilities for the audit of standalone 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our 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 opinion on the standalone annual financial results.

Management's and Board of Directors' responsibilities for the standalone annual financial results:

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with recognition and

HARSH JAIN & ASSOCIATES CHARTERED ACCOUNTANTS DURG

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 in India and 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, 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 that error.

In preparing the standalone annual financial results, the Management and the Board of Directors 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 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 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.

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

(a) 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.

(b) 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 complete set of standalone financial statements on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.

(d) Evaluate the appropriateness & reasonableness of disclosure made by the board of directors in terms of the requirements specified under Regulation 33 of the Listing regulations.

(e) 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 the on appropriateness of this assumption. If we

HARSH JAIN & ASSOCIATES CHARTERED ACCOUNTANTS DURG

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to related disclosures in the standalone 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.

(f) 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.

(g) Obtain sufficient and appropriate audit evidence regarding the Standalone financial results of the company to express an opinion on Standalone financial results.

(h) 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.

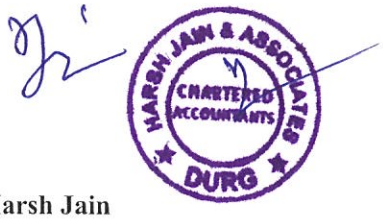
(i) We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of reasonably knowledgeable user of the Standalone 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 Standalone Financial Results.

Other Matters

The Statement includes the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For, Harsh Jain & Associates
Chartered Accountants
FRN-007639C



CA Harsh Jain
(Partner)
M. No. 076736
UDIN: 25076736BMGWQB5230

Place: DURG
Date: 30.05.2025