

Date: May 27, 2026

To,
BSE Limited,
Listing Department,
P.J. Towers, Dalal Street,
Mumbai – 400001.

Scrip Code: 502445

Sub: Outcome of Board Meeting held on Wednesday, May 27, 2026.

Ref: Regulation 30 and 33 SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("LODR")

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), this is to inform you that the Board of Directors of the Company at its meeting held today i.e. Wednesday, May 27, 2026 have *inter-alia* considered and approved the following:

1. The Board of Directors of the Company at its meeting held today, *inter alia*, considered and approved the Audited Financial Results (Standalone and Consolidated) of the Company for the Financial Year ended March 31, 2026, along with the Statutory Auditors' Report thereon.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued the Audit Reports with an unmodified opinion on the aforesaid Audited Financial Results.

A copy of the said Financial Results together with the Statutory Auditors' Report is enclosed herewith as "**Annexure-I**".

2. Recommended Final Dividend of Re. 0.50/- per Equity Share of ₹10/- each for the financial year ended 31st March, 2026, subject to declaration of the same by the Members at the ensuing Annual General Meeting of the Company; the Final Dividend, if declared, shall be paid/dispatched within the prescribed timelines under the applicable laws.

Together with the Interim Dividend of Re. 0.50/- per Equity Share of ₹10/- each declared by the Board at its meeting held on July 14, 2025, the total Dividend for the financial year ended 31st March, 2026 would be Re. 1.00/- per Equity Share of ₹10/- each.

3. Upon recommendation of the Audit Committee, re-appointment of Mr. Ashish Mehta, as Internal Auditor of the Company for the financial year 2026-27. A brief profile of the Auditor is enclosed herewith as **"Annexure-II"**

[In accordance with Regulation 47(1) of the Listing Regulations, the Company would be publishing statement of Audited Financial Results (Standalone and Consolidated) of the Company for the Financial Year ended March 31, 2026 in newspapers as required.

Further, pursuant to the Company's Code of Conduct for Prevention of Insider Trading read with the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Trading Window for dealing in the securities of the Company, which was closed from April 01, 2026, shall re-open with effect from Saturday, May 30, 2026, for all the Designated Persons and their immediate relatives.

The Board meeting commenced at 12.15 pm and concluded at 3.45 p.m.

This is for your information and record.

Yours Truly,
Citadel Realty and Developers Limited

Raj H Kukreja
Company Secretary and Compliance Officer
M No: A77019

Independent Auditor's Review Report on Quarterly unaudited Consolidated Financial Results of the Citadel Realty and Developers Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

REVIEW REPORT

To The Board of Directors

CITADEL REALTY AND DEVELOPERS LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **CITADEL REALTY AND DEVELOPERS LIMITED** (the "Company") for the quarter ended March 31, 2026 (the "Statement") 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 (the "Listing Regulations"), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 ("the Circular").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended; read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention

that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. In our opinion and to the best of our information and according to the explanations given to us, the Statement
- (i) includes the annual Ind AS financial results of the following entities:

Sr. No.	Name of the Entity	Relationship
1.	Citadel Realty and Developers Limited	Partner in the Firm
2	Shree Swami Samarth Builders & Developers	Associate (Partnership Firm)

- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and

- (iii) Gives a true and fair view of the consolidated net profit (including other comprehensive income) and other financial information of the Holding Company including its associate for the quarter ended March 31, 2026.
- Our report is not modified in respect of these matters.

6. The Financial Statements for the quarter ended March 31, 2026 does not include any share of profit from partnership firms, as no share of profit has been recognised during the current quarter & these financial statements are unaudited and have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Partnership Firm, is based solely on such unaudited financial Statements.

For ATMS & CO LLP
Chartered Accountants
FRN No: W100164




CA DEEPAK MOJINDRA
(Partner)
Membership No.129704
UDIN: 26129704FXXHWT3826
Place: Mumbai
Date: 27th May, 2026

CITADEL REALTY AND DEVELOPERS LIMITED

CIN:L21010MH1960PLC011764

Regd. Office : Marathon Futurax, N.M. Joshi Marg, Lower Parel (West), Mumbai 400 013.

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

PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARD (IND-AS)

Sr. No.	Particulars	(₹. in lakhs - Except Equity share data)				
		Consolidated				
		Quarter ended			Year Ended	
		31 March 2026 Audited	31 December 2025 Un-Audited	31 March 2025 Audited	31 March 2026 Audited	31 March 2025 Audited
1	Income from operations					
	(a) Income from Operations	95.96	98.65	87.36	393.01	354.29
	(b) Other Income	-	-	-	-	-
	Total Income (a+b)	95.96	98.65	87.36	393.01	354.29
2	Expenses					
	a) Property Development Expenses	-	-	-	-	-
	b) Changes in inventories	-	-	-	-	-
	c) Director's Sitting Fees	2.30	1.20	2.20	9.00	8.80
	d) Legal & Professional Fees	1.24	0.43	3.51	3.46	6.78
	e) Annual Listing fees	0.32	0.20	0.94	1.74	4.12
	f) Finance Cost	34.91	39.98	37.25	152.97	158.81
	g) Other expenses	3.26	6.63	7.94	15.39	18.93
	Total Expenses	42.03	48.44	51.84	182.56	197.44
3	Profit/(Loss) from operations before exceptional items and Tax (1-2)	53.93	50.21	35.52	210.45	156.85
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	53.93	50.21	35.52	210.45	156.85
6	Tax expense					
	- Current Tax	15.61	14.33	9.46	60.38	41.01
	- Deferred Tax	-	-	-	-	-
7	Net Profit for the period (5-6)	38.32	35.88	26.06	150.07	115.84
8	Share of Profit/(loss) of Firm	(2.33)	1.00	0.36	0.67	0.66
9	Net Profit for the period after share in profit (7+8)	35.99	36.88	26.42	150.74	116.50
10	Other comprehensive income (OCI)	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	35.99	36.88	26.42	150.74	116.50
12	Paid up equity share capital (F.V. ₹. 10/-)	900.00	830.50	830.50	900.00	830.50
13	Other equity (Excluding Revaluation Reserve)				1,097.78	797.45
14	Earning per share (EPS) (₹.)					
	a) Basic EPS	0.41	0.44	0.33	1.79	1.47
	b) Diluted EPS	0.41	0.44	0.33	1.79	1.47



Notes :

1	The Audited Consolidated Financial Results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27th May, 2026. The Statutory Auditors have expressed an unmodified audit opinion. The Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
2	Company is operating in a single segment i.e. business of real estate. Hence, disclosure of segment wise information is not required as per IndAS 108 "Operating Segments".
3	The Company had issued the convertible warrants on preferential basis and received 25% (i.e. Rs. 12.5/- per warrant) of the upfront warrant amount. The each warrant will converted into one equity share of Rs. 10/- each at a premium of Rs. 40/- at any time within the period of eighteen months from the date of issue. The Company has received balance 75% (i.e. Rs. 37.5/- per warrant) and allotted the 6,95,000 equity shares on conversion of equity warrant in terms of the Board approval dated 30th January, 2026.
4	The Board of Directors of the Company has recommended a dividend @ 5% i.e. 50 paise per Equity share of ₹. 10/- each , subject to the approval by the Shareholders of the Company in ensuing Annual General Meeting.
5	Figures for the previous period are reclassified / re-arranged / re-grouped, wherever necessary.

Place : Mumbai
Date :- 27th May 2026



For CITADEL REALTY AND DEVELOPERS LIMITED

Chairman

CITADEL REALTY AND DEVELOPERS LIMITED

Audited Consolidated Statement of Assets and Liabilities as at March 31, 2026

(₹ in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
ASSETS		
1 Non-current assets		
(a) Financial Assets		
(i) Investments	94.35	93.68
(b) Deferred Tax Assets (Net)	112.52	136.68
(c) Income Tax Assets (Net)	46.04	-
Total Non - Current Assets	252.91	230.36
2 Current assets		
(a) Inventories	270.27	270.27
(b) Financial Assets		
(i) Cash and Cash Equivalents	0.42	3.12
(ii) Bank Balance other than (ii) above	7.44	3.40
(iii) Loans	3,615.26	3,306.56
(c) Other Current Assets	8.02	17.66
Total Current Assets	3,901.41	3,601.01
Total Assets (1+2)	4,154.32	3,831.37
EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share Capital	900.00	830.50
(b) Other Equity	1,097.78	797.45
Total Equity	1,997.78	1,627.95
LIABILITIES		
2 Non Current liabilities		
(a) Financial Liabilities		
(i) Other Financial Liabilities	10.00	10.00
(b) Other Current Liabilities	642.10	640.59
Total Non Current Liabilities	652.10	650.59
3 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,479.54	1,518.66
(ii) Other Financial Liabilities	4.28	5.20
(b) Current Tax Liabilities (Net)	-	9.94
(c) Other Current Liabilities	20.62	19.03
Total Current Liabilities	1,504.44	1,552.83
Total Equity and Liabilities (1+2+3)	4,154.32	3,831.37



CITADEL REALTY AND DEVELOPERS LIMITED

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

(₹ in Lakhs)

Particulars	Year Ended 31 March 2026	Year Ended 31 March 2025
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax:	210.45	156.85
Adjustment		
Operating profit before Working Capital changes	210.45	156.85
<u>Adjustments for changes in Working capital</u>		
Increase/ (Decrease) in Other Non Current and Current Assets	9.64	(7.27)
(Increase)/ Decrease in Other Non Current and Current Liabilities	3.10	(4.08)
(Increase)/ Decrease in Other Financial Non Current and Current Liabilities	(0.92)	(0.05)
Cash generated from/ (used in) operations	222.27	145.45
Income taxes (paid)	(92.20)	(8.81)
Net Cash from / (used in) operating activities	130.07	136.64
B CASH FLOW FROM INVESTING ACTIVITIES		
Other Bank Balances	(4.04)	1.85
Net Cash from/(used in) investing activities	(4.04)	1.85
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceed / (Repayment) of Long term and short term borrowings	(39.12)	(74.66)
Proceed / (Repayment) of Long term and short term Loan	(308.70)	(354.27)
Proceed on issue of share warrant	-	138.48
Proceed on conversion of share warrant in to Equity Shares	260.62	154.80
Dividend paid	(41.53)	-
Net Cash from/(used in) financing activities	(128.73)	(135.65)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(2.70)	2.84
Cash and Cash Equivalents (Opening balance)	3.12	0.28
Cash and Cash Equivalents (Closing balance)	0.42	3.12
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(2.70)	2.84

(₹ in Lakhs)

Component of Cash & Cash Equivalent	Year Ended 31 March 2026	Year Ended 31 March 2025
Cash in hand	0.15	0.14
Balance With Bank	0.27	2.98
Total	0.42	3.12



Independent Auditor's Limited Review Report on Quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

REVIEW REPORT

To the Board of Directors of
CITADEL REALTY AND DEVELOPERS LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **CITADEL REALTY AND DEVELOPERS LIMITED** (the "Company") for the for the quarter ended March 31, 2026 (the "Statement"). The Statement has been prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

2. The Company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), as amended, read relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



We have also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ATMS & CO LLP
Chartered Accountants
FRN No: W100164



CA DEEPAK MOJIDRA
(Partner)
Membership No.129704
UDIN: 26129704KRUC2274
Place: Mumbai
Date: 27th May, 2026

CITADEL REALTY AND DEVELOPERS LIMITED

CIN:L21010MH1960PLC011764

Regd.Office : Marathon Futorex, N.M. Joshi Marg, Lower Parel (West), Mumbai 400 013.

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

PREPARED IN COMPLAINE WITH INDIAN ACCOUNTING STANDARD (IND-AS)

Sr. No.	Particulars	(₹. in lakhs - Except Equity share data)				
		Standalone				
		Quarter ended			Year Ended	
		31 March 2026 Audited	31 December 2025 Un-Audited	31 March 2025 Audited	31 March 2026 Audited	31 March 2025 Audited
1	Income from operations					
	(a) Income from Operations	95.96	98.65	87.36	393.01	354.29
	(b) Other Income	-	-	-	-	-
	Total Income (a+b)	95.96	98.65	87.36	393.01	354.29
2	Expenses					
	a) Property Development Expenses	-	-	-	-	-
	b) Changes in inventories	-	-	-	-	-
	c) Director's Sitting Fees	2.30	1.20	2.20	9.00	8.80
	d) Legal & Professional Fees	1.24	0.43	3.51	3.46	6.78
	e) Annual Listing fees	0.32	0.20	0.94	1.74	4.12
	f) Finance Cost	34.91	39.98	37.25	152.97	158.81
	g) Other expenses	3.26	6.63	7.94	15.39	18.93
	Total Expenses	42.03	48.44	51.84	182.56	197.44
3	Profit/(Loss) from operations before exceptional items and Tax (1-2)	53.93	50.21	35.52	210.45	156.85
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	53.93	50.21	35.52	210.45	156.85
6	Tax expense					
	- Current Tax	15.61	14.33	9.46	60.38	41.01
	- Deferred Tax	-	-	-	-	-
7	Net Profit for the period (5-6)	38.32	35.88	26.06	150.07	115.84
8	Share of Profit/(loss) of Firm	-	-	-	1.13	0.88
9	Net Profit for the period after share in profit (7+8)	38.32	35.88	26.06	151.20	116.72
10	Other comprehensive income (OCI)	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	38.32	35.88	26.06	151.20	116.72
12	Paid up equity share capital (F.V. ₹. 10/-)	900.00	830.50	830.50	900.00	830.50
13	Other equity (Excluding Revaluation Reserve)				1,082.19	781.40
14	Earning per share (EPS) (₹.)					
	a) Basic EPS	0.44	0.43	0.33	1.80	1.48
	b) Diluted EPS	0.44	0.43	0.33	1.80	1.48



Notes :

1	The Audited Consolidated Financial Results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27th May, 2026. The Statutory Auditors have expressed an unmodified audit opinion. The Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
2	Company is operating in a single segment i.e. business of real estate. Hence, disclosure of segment wise information is not required as per IndAS 108 "Operating Segments".
3	The Company had issued the convertible warrants on preferential basis and received 25% (i.e. Rs. 12.5/- per warrant) of the upfront warrant amount. The each warrant will converted into one equity share of Rs. 10/- each at a premium of Rs. 40/- at any time within the period of eighteen months from the date of issue. The Company has received balance 75% (i.e. Rs. 37.5/- per warrant) and allotted the 6,95,000 equity shares on conversion of equity warrant in terms of the Board approval dated 30th January, 2026.
4	The Board of Directors of the Company has recommended a dividend @ 5% i.e. 50 paise per Equity share of ₹. 10/- each , subject to the approval by the Shareholders of the Company in ensuing Annual General Meeting.
5	Figures for the previous period are reclassified / re-arranged / re-grouped, wherever necessary.

Place : Mumbai

Date :- 27th May 2026



For CITADEL REALTY AND DEVELOPERS LIMITED

Chairman

CITADEL REALTY AND DEVELOPERS LIMITED

Audited Standalone Statement of Assets and Liabilities as at March 31, 2026

(₹ in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
ASSETS		
1 Non-current assets		
(a) Financial Assets		
(i) Investments	78.75	77.62
(b) Deferred Tax Assets (Net)	112.52	136.68
(c) Income Tax Assets (Net)	46.04	-
Total Non - Current Assets	237.31	214.30
2 Current assets		
(a) Inventories	270.27	270.27
(b) Financial Assets		
(i) Cash and Cash Equivalents	0.42	3.12
(ii) Bank Balance other than (ii) above	7.44	3.40
(iii) Loans	3,615.26	3,306.56
(c) Other Current Assets	8.02	17.66
Total Current Assets	3,901.41	3,601.01
Total Assets (1+2)	4,138.72	3,815.31
EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share Capital	900.00	830.50
(b) Other Equity	1,082.19	781.40
Total Equity	1,982.19	1,611.90
LIABILITIES		
2 Non Current liabilities		
(a) Financial Liabilities		
(i) Other Financial Liabilities	10.00	10.00
(b) Other Current Liabilities	642.10	640.59
Total Non Current Liabilities	652.10	650.59
3 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,479.54	1,518.66
(ii) Other Financial Liabilities	4.29	5.20
(b) Current Tax Liabilities (Net)	-	9.94
(c) Other Current Liabilities	20.60	19.02
Total Current Liabilities	1,504.43	1,552.82
Total Equity and Liabilities (1+2+3)	4,138.72	3,815.31



CITADEL REALTY AND DEVELOPERS LIMITED

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

(₹ in Lakhs)

Particulars	Year Ended 31 March 2026	Year Ended 31 March 2025
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax:	210.45	156.85
Adjustment	-	-
Operating profit before Working Capital changes	210.45	156.85
<u>Adjustments for changes in Working capital</u>		
Increase/ (Decrease) in Other Non Current and Current Assets	9.64	(7.27)
(Increase)/Decrease in Other Non Current and Current Liabilities	3.09	(4.08)
(Increase)/Decrease in Other Financial Non Current and Current Liabilities	(0.91)	(0.05)
Cash generated from/ (used in) operations	222.27	145.45
Income taxes (paid)	(92.20)	(8.81)
Net Cash from / (used in) operating activities	130.07	136.64
B CASH FLOW FROM INVESTING ACTIVITIES		
Other Bank Balances	(4.04)	1.85
Net Cash from/(used in) investing activities	(4.04)	1.85
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceed / (Repayment) of Long term and short term borrowings	(39.12)	(74.66)
Proceed / (Repayment) of Long term and short term Loan	(308.70)	(354.27)
Proceed on issue of share warrant	-	138.48
Proceed on conversion of share warrant in to Equity Shares	260.62	154.80
Dividend paid	(41.53)	-
Net Cash from/(used in) financing activities	(128.73)	(135.65)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(2.70)	2.84
Cash and Cash Equivalents (Opening balance)	3.12	0.28
Cash and Cash Equivalents (Closing balance)	0.42	3.12
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(2.70)	2.84

(₹ in Lakhs)

Component of Cash & Cash Equivalent	Year Ended 31 March 2026	Year Ended 31 March 2025
Cash in hand	0.15	0.14
Balance With Bank	0.27	2.98
Total	0.42	3.12



"Annexure-II"

Detail with respect to appointment of Internal Auditor

Sr. No	Details of events that needs to be provided	Information of such events
1	Reason for change viz. appointment resignation, removal, death or otherwise	Re-appointment of Mr. Ashish Mehta, as Internal Auditor
2	Date of appointment	May 27, 2026
3	Brief profile	Mr. Ashish Mehta is a Chartered Accountant by profession. He has worked with various companies such as Runwal, Risk pro india, Kalpatru Projects, etc. He is currently associated with marathon group. His key areas of experience are Defining Business Processes (SOP), Implementation & Process Digitalization, Internal Controls, Business Monitoring and Controlling, Cost Control and Reduction and Fraud Prevention, Fraud and Forensic etc
4	Disclosure of relationships between directors (in case of appointment of a director)	NA