SHREM INFRA INVEST PRIVATE LIMITED
CIN: U65100MH2014PTC254839
1101, Viraj Towers, Jn of Andheri Kurla Road, W E Highway, Andheri East, Mumbai – 400093, India
Tel: +91 22 4228 5500/ 5555 Email: shremgroup@shrem.in Web: www.shrem.in

12th August, 2026

To,
National Stock Exchange of India Limited
Listing Compliance Department
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai– 400051.

Subject: Corrigendum and Submission of Revised Consolidated Financial Results for the Quarter and Year Ended 31st March 2026

Ref: Scrip Code: SIPL28

Dear Sir/Madam,

With reference to the Consolidated Financial Results of Shrem Infra Invest Private Limited ("the Company") for the quarter and year ended 31st March 2026, submitted to the Stock Exchange on 22nd May 2026, we hereby submit this Corrigendum and the Revised Consolidated Financial Results to bring to your attention an inadvertent error identified.

Upon subsequent review of the Consolidated Financial Results, it was observed that the amount of Goodwill had inadvertently been reported incorrectly. The amount originally reported was Rs. 1,730.41 lakhs, whereas the correct amount of Goodwill is Rs. 17.30 lakhs due to an inadvertent error.

The correction in the amount of Goodwill has a corresponding consequential impact on Other Equity, Net Worth and Debt-Equity Ratio. The details of the correction and consequential changes are as follows:

Particulars	**As Originally Reported**	**Revised/Corrected**
Goodwill	Rs. 1,730.41 lakhs	Rs. 17.30 lakhs
Other Equity	Rs. 3,82,898.35 lakhs	Rs. 3,81,185.25 lakhs
Net Worth	Rs. 3,48,785.33 lakhs	Rs. 3,47,072.24 lakhs
Debt-Equity Ratio	0.18	0.19

Consequently, the Net Worth and the Debt-Equity Ratio disclosed in the Ratio Certificate have also been revised pursuant to the aforesaid correction. The Revised Consolidated Ratio Certificate reflecting the aforesaid changes is being submitted along with the Revised Consolidated Financial Results.

Further, the Consolidated Independent Auditor's Report has also been revised pursuant to the aforesaid correction and consequential changes. The Revised Consolidated Independent Auditor's Report is submitted along with the Revised Consolidated Financial Results.

The Revised Consolidated Financial Results, Revised Consolidated Independent Auditor's Report and Revised Consolidated Ratio Certificate are being submitted along with this Corrigendum and shall supersede the corresponding documents submitted earlier, only to the extent of the corrections and consequential changes stated herein.

Consequently, the financial information published in the newspapers pursuant to the publication of the financial results for the quarter and year ended 31st March 2026 shall also be revised to incorporate the aforesaid corrections and consequential changes. The Company shall publish the revised financial information in the newspapers in accordance with the applicable requirements.

The aforesaid correction and consequential changes have been duly reviewed by the Management and the Statutory Auditors, and the audit opinion in the Revised Consolidated Independent Auditor's Report remains unmodified.

We sincerely regret the inadvertent reporting error and request you to kindly take this Corrigendum, the Revised Consolidated Financial Results, Revised Consolidated Independent Auditor's Report and Revised Consolidated Ratio Certificate on record.

You are requested to take note of the same.

Thanking you,
Yours faithfully

FOR SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal
Digitally signed by Nitan Chhatwal
Date: 2026.08.12 18:28:07 +05'30'

NITAN CHHATWAL
DIRECTOR
DIN: 00115575

KAILASH CHAND JAIN & CO. (Regd.)
CHARTERED ACCOUNTANTS

EDENA, 1st Floor,
97, Maharshi Karve Road,
Near Income Tax Office,
Mumbai - 400 020.
e-mail : mail@kcjainco.com

Phone : 022-22009131
022-22005373
022-22065373

Independent Auditor's Report on the Revised Audited Consolidated Financial Results of SHREM INFRA INVEST PRIVATE LIMITED (formerly known as Shrem Infra Structure Private Limited) Pursuant to the regulations 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2026

To
Board of Directors
M/s SHREM INFRA INVEST PRIVATE LIMITED
(formerly known as M/s Shrem Infra Structure Private Limited)

Report on the Audit of the revised consolidated financial results

Opinion

1. We have audited the accompanying revised consolidated financial results of Shrem Infra Invest Private Limited (Formerly known as Shrem Infrastructure Private Limited) ("the Holding Company") and its subsidiaries (Holding Company and its subsidiary together referred to as "the Group") for the quarter and year ended 31st March 2026, which comprise of the Balance Sheet as at March 31, 2026, the statement of Profit and Loss and the cash flow statement for the year ended, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements /financial results/ financial information of the subsidiary, the aforesaid revised consolidated financial results:

   i. Include the annual financial results of the following entities:
      a. Parent Company:
      Shrem Infra Invest Private Limited (Formerly known as "Shrem Infrastructure Private Limited")

      b. Subsidiary Companies:
      Shrem Enterprises Private Limited (Formerly known as "Shrem Offshore Wind Private Limited")
      Shrem Roadways Private Limited.
      Shrem Tollways Private Limited.
      Shrem Infraventure Private Limited.

KAILASH CHAND JAIN & CO. MUMBAI FRN-112318W Chartered Accountants

c. Associate Company:

Raichur Sindhanur Highways Private Limited.

ii. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and

iii. give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31st March 2026.

Matter relating to the revision of the Revised consolidated financial results.

3. The accompanying revised consolidated financial results incorporate a correction in the amount of Goodwill, which was inadvertently reported incorrectly in the consolidated financial results originally submitted to the Stock Exchanges on 22nd May 2026.

The amount of Goodwill originally reported was Rs. 1,730.41 lakhs, whereas the correct amount of Goodwill is Rs. 17.30 lakhs. Accordingly, the revised consolidated financial results incorporate the consequential adjustments arising from the correction in Goodwill, including changes in Other Equity, Net Worth and Debt-Equity Ratio, as follows:

Particulars	As Originally Reported	Revised/Corrected
Goodwill	Rs. 1,730.41 lakhs	Rs. 17.30 lakhs
Other Equity	Rs. 3,82,898.35 lakhs	Rs. 3,81,185.25 lakhs
Net Worth	Rs. 3,48,785.33 lakhs	Rs. 3,47,072.24 lakhs
Debt-Equity Ratio	0.18	0.19

The above correction and consequential changes have been incorporated in the revised consolidated financial results for the quarter and year ended 31st March 2026. The revised consolidated financial results replace the consolidated financial results submitted earlier, to the extent of the corrections and consequential changes stated above.

Our opinion on the revised consolidated financial results is not modified in respect of this matter.

Basis for Opinion.

4. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the revised consolidated financial results section of our report. We are independent of the Group, its jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 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

KAILASH CHAND JAIN & CO. MUMBAI FRN-112318W Chartered Accountants

believe that the audit evidence obtained by us and other auditors in terms of this report referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management and Board of Directors Responsibility for the revised consolidated financial results

5. The revised consolidated financial results have been prepared on the basis of the consolidated Ind AS annual financial statements.

6. The Holding Company's management and Board of Directors are responsible for the preparation of these revised financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable 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 and 52 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 group 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 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 revised consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the revised consolidated financial results by the Directors of the Holding Company, as aforesaid.

7. In preparing the revised consolidated financial results, the respective company's management and Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

8. The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the revised consolidated financial results

9. Our objectives are to obtain reasonable assurance about whether the revised consolidated 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 revised consolidated financial results. As part of an audit in accordance with SAs, we

KAILASH CHAND JAIN & CO.
MUMBAI
FRN-112318W
Chartered Accountants

exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the revised consolidated 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 financial controls 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 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 made by the Management and Board of Directors.

- Conclude on the appropriateness of management and Board of Directors use of the going concern basis of accounting in preparation of revised consolidated financial results 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 assumptions. 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 revised consolidated 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 Group (Company and subsidiaries) to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the revised consolidated financial results, including the disclosures, and whether the revised consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results of such entities or business activities within the Group to express an opinion on the revised consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial results of such entities included in the revised consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial statements/results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibility in this regards are further described in section titled "Other Matters" in this audit report.

KAILASH CHAND JAIN & CO. MUMBAI FRN-112318W Chartered Accountants

10. Materiality is the magnitude of misstatements in the revised consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the revised consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluation the results of our work; and (ii) to evaluate the effects of any identified misstatements in the revised consolidated financial results.

11. We communicate with those charged with governance of the Holding Company and such other entities included in the revised consolidated financial results of which we are the independent auditors 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.

12. 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.

Emphasis of Matter

13. We draw attention to Note No. 6 to the accompanying revised consolidated financial results for the quarter and year ended March 31, 2026, which describes the correction of an inadvertent error in reporting the amount of Goodwill while converting the figures into lakhs, resulting in the Goodwill being reported as Rs. 1,730.41 lakhs instead of the correct amount of Rs. 17.30 lakhs, and the consequential adjustments to Other Equity, Net Worth and Debt-Equity Ratio, in accordance with the principles of Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors.

Our opinion is not modified on this matter.

Other Matters

14. We did not audit the financial statements of 3 subsidiaries whose financial statements reflect total assets of INR 3228.53 Lakhs as at March 31, 2026, revenue from operations of INR 2423.70 Lakhs and net cash flows amounting to Rs. 176.70 Lakhs for the year then ended. These financial statements/ consolidated financial statement have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the revised consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the audit reports of the other auditors.

Our opinion on the revised consolidated financial results is not modified in respect to the above matters with respect to our reliance on the work done and the report of the other auditor.

KAILASH CHAND JAIN & CO.
MUMBAI
FRN-112318W
Chartered Accountants

15. The revised consolidated financial results include the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which was subject to limited review for the quarter ended 31st December 2025, 30th September 2025 and 30th June 2025 by us and expressed an unmodified conclusion on the unaudited revised consolidated financial results of the company.

Our opinion is not modified in respect of this matter.

For Kailash Chand Jain & Co.
Chartered Accountants
Firm Reg. No.: 112318W

Ronak Visaria
Partner
Membership No.: 159973

KAILASH CHAND JAIN & CO. MUMBAI FRN-112318W Chartered Accountants

Place: Mumbai
Date: 12.08.2026
UDIN: 26159973VPHVHD5914

SHREM INFRA INVEST PRIVATE LIMITED
CIN: U65100MH2014PTC254839
Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

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

(Amount in lakhs)

S. No.	Particulars	As at 31-03-2026	As at 31-03-2025
	ASSETS		
(1)	**Financial Assets**		
(a)	Cash and cash equivalents	3,121.08	777.17
(b)	Bank balances other than (a) above	8,600.52	7,144.59
(c)	Trade receivables	-	-
(d)	Derivative financial instruments	-	-
(e)	Loans	30,065.51	25,443.16
(f)	Investments	4,28,635.06	4,31,286.45
(g)	Other financial assets	5,435.29	20.57
	Total - Financial Assets (1)	**4,75,857.46**	**4,64,671.94**
(2)	**Non-Financial Assets**		
(a)	Current tax assets (net)	-	-
(b)	Deferred tax assets (net)	4.55	2.01
(c)	Property, Plant & Equipment	693.14	818.61
(d)	Capital Work-in-Progress	77.57	-
(e)	Other Intangible Assets	17.30	17.30
(f)	Right of Use asset	78.52	-
(g)	Other non-financial assets	472.20	476.52
	Total - Non-Financial Assets (2)	**1,343.28**	**1,314.44**
(3)	**Assets classified as held for sale**	99.70	9,200.77
	Total ASSETS (1+2)	**4,77,300.44**	**4,75,187.15**
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	**Financial Liabilities**		
(a)	Derivative financial instruments	-	-
(b)	Trade Payables	-	-
	(i) total outstanding dues of MSMEs	223.51	-
	(ii) total outstanding dues of creditors other than MSMEs	15.36	0.67
(c)	Debt Securities	21,707.36	44,719.84
(d)	Borrowings (other than debt securities)	50,402.51	42,489.71
(e)	Subordinated Liabilities	-	-
(f)	Other financial liabilities	394.77	49.94
	Total - Financial Liabilities (1)	**72,743.51**	**87,260.16**
(2)	**Non-Financial Liabilities**		
(a)	Provisions	21.11	428.17
(b)	Other non-financial liabilities	526.43	368.12
(c)	Current tax liability (net)	2,817.88	1,968.74
(d)	Deferred tax Liabilities (net)	12,006.26	20,253.36
	Total - Non-Financial Liabilities (2)	**15,371.68**	**23,018.39**
(3)	**Liabilities directly associated with assets classified as held for sale (3)**	**-**	**-**
(3)	**EQUITY**		
(a)	Equity Share Capital	8,000.00	8,000.00
(b)	Other equity	3,81,185.25	3,56,908.60
	Total - Equity (4)	**3,89,185.25**	**3,64,908.60**
	Total - LIABILITIES AND EQUITY (1+2+3+4)	**4,77,300.44**	**4,75,187.15**

Place : Mumbai
Date :- 12.08.2026

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal
Digitally signed by Nitan Chhatwal
Date: 2026.08.12 18:28:30 +05'30'

Nitan Chhatwal
Director
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED
CIN: U65100MH2014PTC254839
Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093
Audited Consolidated Statement Financial Results for the Quarter and Year Ended 31st March 2026

(Amount in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(i)	Interest Income	9,950.49	3,213.87	14,932.14	29,156.35	23,270.82
(ii)	Dividend Income	15,457.25	7,895.41	(2,023.24)	31,232.00	9,532.52
(iii)	Fees and Commission Income	120.00	120.00	480.00	480.00	480.00
(iv)	Net gain/ (loss) on fair value changes	561.82	1,563.66	2.32	2,125.48	2.32
(v)	Sale of services	772.40	464.49	827.22	2,423.70	827.22
(vi)	Gain on Sale of Bonds and MF	(0.00)	-	171.48	139.31	171.48
I.	**Total Revenue from Operations (i to v)**	26,861.96	13,257.43	14,389.92	65,556.84	34,284.36
II.	Other Income	(285.04)	180.11	(253.41)	174.92	0.01
III.	**Total Income (I+II)**	26,576.91	13,437.54	14,136.51	65,731.75	34,284.37
	Expenses					
(i)	Finance Costs	1,588.05	1,738.37	861.32	6,935.13	5,616.11
(ii)	Net translation/ transaction exchange loss	-	-	-	-	-
(iii)	Fees and commission Expense	-	-	-	-	-
(iv)	Impairment on financial instruments	-	-	-	-	-
(v)	Cost of services rendered	22.33	53.65	27.31	107.85	27.31
(vi)	Employee Benefits Expenses	438.03	412.64	414.47	1,486.21	764.05
(vii)	Depreciation and amortization	42.38	42.28	71.75	169.08	164.28
(viii)	Corporate Social Responsibility Expenses	273.28	2.70	283.77	281.98	291.97
(ix)	Other Expenses	605.61	(351.56)	1,147.70	2,147.70	1,788.46
IV.	**Total Expenses (i to ix)**	2,969.67	1,898.08	2,806.33	11,127.94	8,652.18
V.	**Profit/(Loss) before Share of Profit/(Loss) of Associates and Tax (III - IV)**	23,607.25	11,539.46	11,330.18	54,603.82	25,632.19
VI.	**Share of Profit/(Loss) of Associates (using equity method)**	(36.27)	(0.36)	(5.00)	(32.02)	(5.00)
VII.	**Profit/(Loss) before Tax (V + VI)**	23,570.97	11,539.10	11,325.18	54,571.79	25,627.19
VIII.	**Tax Expense**					
(i)	**Current Tax**					
	- Current Year	2,283.22	543.53	3,702.97	5,817.40	4,556.27
	- Earlier Years	45.52	82.86	(501.50)	128.38	34.32
(ii)	Deferred Tax	(74.42)	43.74	(126.51)	35.72	(120.41)
	Total Tax Expense (i+ii)	2,254.32	670.13	3,074.96	5,981.50	4,470.18
IX.	**Profit for the period (VII-VIII)**	21,316.66	10,868.97	8,250.22	48,590.30	21,157.01
X.	**Other comprehensive Income/(Loss)**					
(i)	**Items that will not be reclassified to profit or loss**					
(a)	Changes in Fair Value of FVOCI Equity Instruments	(3,045.11)	1,838.60	1,917.20	(32,599.00)	16,085.04
	- Tax impact on above	703.87	(347.04)	(14,595.47)	8,285.36	(14,595.47)
	Sub-Total (i)	(2,341.25)	1,491.56	(12,678.27)	(24,313.65)	1,489.57
(ii)	**Items that will be reclassified to profit or loss**					
	Sub-Total (ii)	-	-	-	-	-
	Other comprehensive Income/(Loss) for the period (i+ii)	(2,341.25)	1,491.56	(12,678.27)	(24,313.65)	1,489.57
IX.	**Total comprehensive Income for the period (VII+VIII)**	18,975.41	12,360.53	(4,428.05)	24,276.65	22,646.58
X.	Paid-up Equity Share Capital	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
	(Face value Rs.10/- per share)					
XI.	Other Equity	3,81,185.25	3,63,924.22	3,56,908.60	3,81,185.25	3,56,908.60
X.	**Basic & Diluted Earnings per Equity Share of ₹ 10 each (in ₹)**					
(1)	For continuing operations	26.65	13.59	10.31	60.74	26.45
(2)	For discontinued operations	26.65	13.59	10.31	60.74	26.45

SHREM INFRA INVEST PRIVATE LIMITED
CIN: U65100MH2014PTC254839
Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093
Audited Consolidated Statement Financial Results for the Quarter and Year Ended 31st March 2026

Notes:

1 As per lndian Accounting Standard (ind AS) 108 "Operating Segment". the Company's business falls within a single business segment viz. "Finance & investments" and thus Segmental Report for the Quarter is not applicable to the Company.

2 This Statement had been prepared in accordance with the companies (indian Accounting Standard) Rules 2015 (ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the companies (Indian Accounting Slandered) Rules, 2015 and Companies (Indian Accounting standard) Accounting Rules, 2016.

3 Previous period figure have been regrouped/rearranged wherever necessary. to correspond with the current period / year classification / disclosures.

4 Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.

Note Description	Previously Reported amount	Revised Amount	Change In Amount
Balance sheet			
Loans	29,167.75	25,443.16	3,724.59
Investments	4,27,561.86	4,31,286.45	-3,724.59
Total	**4,56,729.61**	**4,56,729.61**	**0.00**

5 Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.

Note Description	Previously Reported amount	Revised Amount	Change In Amount
Cash Flow Statement			
Recovery Expense Fund-Ind AS	-	0.72	-0.72
Fair Value Interest Income - Ind AS	-	-2.31	2.31
Amortization of Processing Fees	-	0.53	-0.53
Outflow in Other Financial & Non Financial Asset	41.93	41.21	0.72
Inflow in Investments	-72,295.78	-72,293.47	-2.31
Outflow in Proceeds from Borrowings	29,794.99	29,794.46	0.53
Total	**-42,458.86**	**-42,458.87**	**-**

6 Pursuant to the corrigendum issued in respect of the Consolidated Financial Results, the correction in the amount of Goodwill has a corresponding consequential impact on Other Equity, Net Worth and the Debt-Equity Ratio. Accordingly, the relevant particulars as originally reported and as revised/corrected are set out below:

Note Description	Previously Reported amount	Revised Amount
Goodwill	1,730.41	17.30
Other Equity	3,82,898.35	3,81,185.25
Net Worth	3,48,785.33	3,47,072.24
Debt-Equity Ratio	0.18	0.19

7 The company has opted for the reduced Corporate Tax rate as per section 115BAA of the Income Tax Act 1961 for the current Financial year and accordingly the tax expenses for the year ended 31st March 2026 have been provided in the above results.

8 The figures for the quarter ended 31 March 2026 and 31 March 2025 as reported in these financial results, are the balancing figures between the audited figures in respect of the year ended and unaudited nine month ended to date figures upto the end of the third quarter of the relevant financial year. Also, the figures for the quarter ended 31 December 2025 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the nine month ended and unaudited six month ended to date figures upto the end of the second quarter of the relevant financial year.

9 "EPS computation in previous year included OCI items due to an inadvertent formula error in the working file. The same has been corrected and comparative EPS figures have been restated/recomputed accordingly".

Place : Mumbai
Date :- 12.08.2026

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal
Digitally signed by Nitan Chhatwal
Date: 2026.08.12 18:28:47 +05'30'

Director
Nitan Chhatwal
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED
CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

Audited Consolidated Cash Flow Statement for the Quarter and Year ended 31st March 2026

(Amount in lakhs)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit/(Loss) before tax as per Statement of Profit & Loss	54,603.70	25,627.19
	-	
Adjustments for:	-	
Share of profit of associate	-	5.00
Interest Income on FD	(2,234.17)	(0.02)
Amortization of Deposit	-	-
Dividend Received on InvIT	(31,232.00)	(9,532.52)
Depreciation and amortization expense	169.08	164.28
Gain on sale of Investment	(139.31)	(171.35)
Recovery Expense Fund-Ind AS	(0.79)	0.72
Fair Value Interest Income - Ind AS	(2,125.48)	(2.31)
Amortization of Processing Fees	171.68	0.53
Sundry Balance Written Off	(4.50)	-
Bad Debts	-	
Rent Paid-Actually	-	-
Provision for ECL	(157.53)	482.26
Finance Cost	6,935.10	5,616.10
Operating Profit before Working Capital Changes	25,985.78	22,189.87
Working Capital Changes:		
Inflow / (Outflow) on account of :		
1. Loan Assets	6,565.42	(1,143.64)
2. Other Financial and Non- Financial Assets	(5,489.07)	41.21
3. Other Financial and Non- Financial Liabilities & Provisions	431.30	164.26
Cash generated from operations	27,493.43	21,251.71
Income Tax Refund/(Paid) - Net	(5,176.71)	(3,401.73)
Net Cash generated from Operating Activities (Total A)	**22,316.72**	**17,849.97**
B. CASH FLOW FROM INVESTING ACTIVITIES:		
On Account of Purchase/Sale of Fixed Assets	(122.14)	(6.75)
On Account of Sale/(Purchase) of Investment	(36,647.75)	(72,293.47)
Return of Capital from InVIT	18,030.82	24,828.41
Balances Other than bank balance	(1,452.77)	(3,318.14)
Dividend Received on InvIT	31,232.00	9,532.52
Interest Income on FD	2,234.17	-
	-	
Net cash used in Investing Activities (Total B)	**13,274.33**	**(41,257.45)**
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Borrowings	(26,312.23)	29,794.46
Finance Cost	(6,935.10)	(5,616.10)
Net Cash used in Financing Activities (Total C)	**(33,247.33)**	**24,178.37**
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	2,343.72	770.90
Add: Cash & Cash Equivalents at the beginning of the year	777.17	6.27
Cash & Cash Equivalents at the end of the year	**3,121.08**	**777.17**

Place : Mumbai
Date :- 12.08.2026

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal
Digitally signed by Nitan Chhatwal
Date: 2026.08.12 18:29:03 +05'30'

Director
Nitan Chhatwal
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED
CIN: U65100MH2014PTC254839
Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

<u>For Audited Consolidated Financial Statements - as at 31st March,2026</u>
<u>Summary for Ratios on Consolidated Basis- March, 2026</u>

(Amount In Lakhs)

S.No	Name of Ratio	31.03.26
		(Audited)
1	Debt-Equity Ratio;*	0.19
2	Debt Service Coverage Ratio**	2.70
3	Interest Service Coverage Ratio	11.19
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	2,175.00
6	Net Worth;	3,47,072.24
7	Net Profit After Tax;	48,590.30
8	Earnings Per Share:	60.74
9	Current Ratio	NA
10	Long Term Debt To Working Capital	NA
11	Bad Debts To Account Receivable Ratio	NA
12	Current Liability Ratio	NA
13	Total Debts To Total Assets;	0.15
14	Debtors Turnover;	NA
15	Inventory Turnover;	NA
16	Operating Margin (%);	NA
17	Net Profit Margin (%);	NA
18	Sector Specific Equivalent Ratio	NA

Note :

1) DSCR is calculated as : $\dfrac{\text{(Adjusted Net Profit)*}}{\text{(Prinicpal Repayment + Interest Payment)}}$

2) Interest Service Coverage Ratio as : $\dfrac{\text{(Adjusted Net Profit before Tax)**}}{\text{(Interest Payment)}}$

*For DSCR : ***(Adjusted Net Profit = Net profit after tax + Non Cash Expenses + Finance Cost + Capital repayment from InVIT)***

For Interest Service Coverage Ratio *: (Adjusted Net Profit = Net profit before tax + Non Cash Expenses + Finance Cost + Capital repayment from InVIT)***

For the calculation of adjusted net profit (i.e. the numerator), adjustment with respect to addition of capital repayment from InVIT is considered, because as per the Section 48 of the Income Tax Act, which deals with capital gains tax on REIT/InvIT units was amended which stated - "any other income including debt repayment proceeds received by the unitholder, if not taxed under section 56(2)(xii) would be reduced from the cost of acquisition of units". Accordingly, necessary adjustments were made in book of accounts too and the same is now being reduced from Cost of Acquisition and not routed through statement of profit & loss. These funds also forms an important factor in repayment of debt. Therefore, the same is being considered for the purpose of calculation of adjusted net profit to depict a more appropriate picture)

*Further, in the computation of Principal Repayment (i.e.the denominator), prepayment of NCD's amouting to Rs 30. crores(original issue size: 30crores), Rs. 125 crores (original issue size: 125 crores) & 75 crores (original issue size: 75 crores) has not been considered & Prepayment of Hero Fincorp Ltd amounting to Rs. 14.83 Crore.

Place : Mumbai
Date :- 12.08.2026

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal
Digitally signed by Nitan Chhatwal
Date: 2026.08.12 18:29:16 +05'30'

Nitan Chhatwal
Director
DIN: 00115575