



ENVIROTECH SYSTEMS LIMITED

(Formerly Envirotech Systems Pvt. Ltd.)

Corporate Office: B-1A/19, Commercial Complex, Sector-51, Noida-201307(U.P.)
Works: Plot No.: 345-346-347, Ecotech-1 (Extension), Greater Noida-201308 (U.P.)
Telephone's: 0120- 4337633, 4337439 **E-mail :** sales@envirotechltd.com
CIN : L31101DL2007PLC159075 **Website :** www.envirotechltd.com



Date: 29th June 2026

To
The National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East), Mumbai – 400051

**Subject: Clarification on Query in respect of Outcome of Board Meeting –
Financial Results submitted on 29 May 2026**

Symbol: ENVIRO

Dear Sir/Madam,

This is with reference to your email seeking clarification on the Financial Results submitted by the Company on 29 May 2026.

In this regard, we wish to submit the following:

1. Segment Reporting

The Company is engaged in the business of **manufacturing of Acoustic Enclosures, Acoustic Wooden Partitions and Acoustic Chambers**, which constitutes a single reportable business segment. Accordingly, separate segment reporting is not applicable. The financial results represent the performance of this single segment and, therefore, separate segment information is not required to be disclosed. The aforesaid disclosure was already included in the XBRL filing submitted by the Company.

2. Notes to Accounts and Presentation of Financial Results

The Notes to Accounts forming an integral part of the Financial Results were inadvertently not attached with the submission made on the NEAPS portal on **29 May 2026**. Accordingly, in addition to the disclosure already made on 29 May 2026, the Company is submitting an updated set of the Financial Results incorporating the Notes to Accounts as prescribed under the applicable SEBI Regulations. Further, the financial figures in the accompanying Financial Results have been **presented in ₹ Thousands in place of ₹ Lakhs** to align with the reporting format prescribed by SEBI and the Exchange. We hereby confirm that the aforesaid submission is intended solely to complete the prescribed disclosure requirements and align the presentation format, and **does not involve any modification to the financial statements, financial performance, financial position, or any of the figures approved by the Board of Directors at its meeting held on 29 May 2026**.

The omission of the Notes to Accounts in the earlier submission was purely inadvertent and unintentional. The Company regrets the inadvertent omission and is submitting the updated Financial Results solely to ensure complete compliance with the disclosure requirements prescribed by SEBI and the Exchange.



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CIN : L31101DL2007PLC159075 **Website :** www.envirotechltd.com



We request you to kindly take the above clarification and the updated Financial Results on record.

Thanking you.

Yours faithfully,

For Envirotech Systems Limited

CS Avinash Prabhat

Membership No. A76831

Company Secretary & Compliance Officer

Date: 29/06/ 2026

Place: New Delhi

INDEPENDENT AUDITOR'S REPORT ON THE HALF YEARLY AND YEARLY AUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors of
Envirotech Systems Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of half yearly and yearly financial results of Envirotech Systems Limited ("the Company") for the half year and year ended March 31, 2026("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard: and
- ii, gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"), Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit 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 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 prevention and detecting frauds and other irregularities selection and application of appropriate accounting policies making judgments and estimates that are reasonable and prudent and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that gives a true and fair view and are free from material misstatement whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are
- also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our Opinion, Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned Scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Other Matter

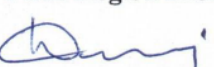
The Statement includes the results for half year ended 31 st March 2026 being the balancing figures between audited figures in respect of the full financial year and figures for half year ended 30 th September 2025 respectively. The figures were audited as part of full year audited financials as required under the Listing Regulations.

Our opinion on the Statement is not modified in respect of the above matter.

For HCO & CO.

Chartered Accountants

Firm Registration No. 001087C



(NEERAJ BANSAL)

Partner

Membership No. 400248

UDIN : 26400248EHTGX15509

Place: DELHI

Date: 29-05-2026



M/s ENVIROTECH SYSTEMS LIMITED
(Formerly Known as Envirotech Systems Private Limited)
CIN: L31101DL2007PLC159075

Reg. Office Address A-29,Block-A ,Shyam Vihar Phase-I, New Delhi, Delhi,110043
STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31,2026

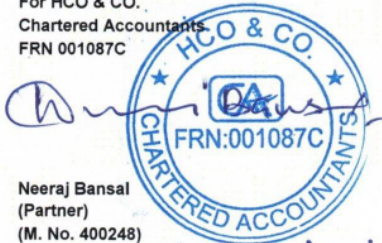
(Amount in Lakhs)

Particulars	Half Yearly Ended			Year Ended	
	31st March 2026- Audited	30th September 2025- Unaudited	31st March 2025- Audited	31st March 2026- Audited	31st March 2025- Audited
I. Revenue from Operations	3,154.39	2,604.36	3,130.68	5,758.76	4,761.17
II. Other Income	61.06	20.64	421.33	81.70	465.66
III. Total Revenue	3,215.45	2,625.00	3,552.01	5,840.46	5,226.83
IV. Expenses:					
Cost of Materials Consumed	1,267.92	1,353.16	1,248.76	2,621.08	2,140.98
Changes in Inventories of Finished Goods, Work-in-Progress and Employee Benefit Expense	(161.75)	(241.86)	68.98	(403.61)	(45.23)
Financial Costs	488.54	379.40	305.10	867.94	577.77
Depreciation and Amortization Expense	68.75	68.67	51.05	137.41	131.55
Other Expenses	107.26	19.65	11.54	126.92	21.51
Total Expenses	2,314.15	1,827.36	2,086.99	4,141.51	3,386.92
V. Profit before Exceptional and Extraordinary Items and Tax (III-IV)	901.31	797.64	1,465.02	1,698.95	1,839.91
VI. Exceptional Items	-	-	-	-	-
VII. Profit before Extraordinary Items and Tax (V-VI)	901.31	797.64	1,465.02	1,698.95	1,839.91
VIII. Extraordinary Items	-	-	-	-	-
IX. Profit before Tax (VII-VIII)	901.31	797.64	1,465.02	1,698.95	1,839.91
X. Tax Expense:					
(1) Current Tax	225.53	186.96	341.16	412.48	431.17
(2) Deferred Tax	62.79	13.12	1.55	75.91	2.96
XI. Profit/(Loss) from the period from Continuing Operations	612.99	597.57	1,122.31	1,210.56	1,405.78
XII. Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
XIII. Tax Expense of Discontinuing Operations	-	-	-	-	-
XIV. Profit/(Loss) from Discontinuing Operations (XII-XIII)	-	-	-	-	-
XV. Profit/(Loss) for the period (XI+XIV)	612.99	597.57	1,122.31	1,210.56	1,405.78
XVI. Earning per Equity Share:					
(1) Basic	3.26	3.18	5.97	6.44	7.48
(2) Diluted	3.26	3.18	5.97	6.44	7.48

* Previous year figures have been regrouped, rearranged and/or reclassified wherever necessary to make them comparable with current year figures.

For and on behalf of Board of Directors

As per our report of even date
For HCO & CO.
Chartered Accountants
FRN 001087C



Neeraj Bansal
(Partner)
(M. No. 400248)
UDIN: 26400248EHIGXISS09
Date: 29.05.2026
Place: Delhi (IN)

FOR ENVIROTECH SYSTEMS LIMITED

Manoj Kumar Gupta
(Managing Director)
(DIN-01187138)

Envirotech Systems Limited

Ashok Kumar Shekhawat
(Chief Financial Officer)

FOR ENVIROTECH SYSTEMS LIMITED

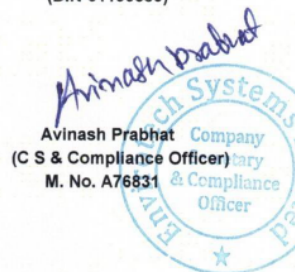
DIRECTOR

Sindhu Gupta
(Director)
(DIN-01190580)

DIRECTOR

Envirotech Systems Limited

Ashok Kumar Shekhawat
(Chief Financial Officer)



Avinash Prabhat
(C S & Compliance Officer)
M. No. A76831

M/s ENVIROTECH SYSTEMS LIMITED
(Formerly Known as Envirotech Systems Private Limited)
CIN: L31101DL2007PLC159075
Reg. Office Address A-29,Block-A ,Shyam Vihar Phase-I, New Delhi, Delhi,110043
STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31,2026

(Amount in Rs Lakhs)

PARTICULARS	Year Ended	
	As At 31st March 2026- Audited	As At 31st March 2025- Audited
EQUITY & LIABILITIES		
1) Shareholders' Fund		
(a) Share Capital	1,879.00	1,879.00
(b) Reserves and Surplus	5,721.95	4,511.39
(c) Money received against Share Warrants	-	-
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	13.58	-
(b) Deferred Tax Liabilities (Net)	86.92	11.01
(c) Other Long Term Liabilities	-	-
(d) Long Term Provisions	54.75	-
(3) Current Liabilities		
(a) Short-Term Borrowings	1,379.98	815.58
(b) Trade Payables		
(A) Total outstanding dues of Micro Enterprises and Small Enterprises; and	0.07	25.86
(B) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	324.18	131.95
(c) Other Current Liabilities	345.16	288.35
(d) Short-Term Provisions	418.66	431.17
TOTAL (A)	10,224.25	8,094.31
ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets		
(i) Property, Plant and Equipments	4,391.55	900.62
(ii) Intangible Assets	-	-
(iii) Capital Work-in-Progress	83.56	2,936.85
(iv) Intangible Assets under Development	19.87	9.03
(b) Non-Current Investments	-	-
(c) Deferred Tax Assets (Net)	-	-
(d) Long Term Loans and Advances	590.28	-
(e) Other Non-Current Assets	237.76	253.71
(2) Current assets		
(a) Current Investments	-	-
(b) Inventories	1,003.63	364.14
(c) Trade Receivables	3,170.65	2,753.49
(d) Cash and Bank balances	250.76	376.57
(e) Short-Term Loans and Advances	58.82	30.10
(f) Other Current Assets	417.36	469.81
TOTAL (B)	10,224.25	8,094.31

* Previous year figures have been regrouped, rearranged and/or reclassified wherever necessary to make them comparable with current year figures.

As per our report of even date

For HCO & CO.

Chartered Accountants

FRN 001087C

Neeraj Bansal
(Partner)

(M. No. 400248)

UDIN: 26400248EHI6X15509

Date: 29.05.2026

Place: Delhi (IN)

For and on behalf of Board of Directors
FOR ENVIROTECH SYSTEMS LIMITED

Manoj Kumar Gupta
(Managing Director)
(DIN-01187138)

Envirotech Systems Limited

Ashok Kumar Shekhawat
(Chief Financial Officer)

FOR ENVIROTECH SYSTEMS LIMITED

Sindhu Gupta
(Director)
(DIN-01190580)

DIRECTOR

Avinash Prabhat
(C S & Compliance Officer)

M. No. A76831



M/s ENVIROTECH SYSTEMS LIMITED
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CIN: L31101DL2007PLC159075

Reg. Office Address A-29,Block-A ,Shyam Vihar Phase-I, New Delhi, Delhi,110043
STATEMENT OF FINANCIALS RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31,2026

(Amount in Lakhs)

	Particulars	Year Ended	
		31st March 2026- Audited	31st March 2025- Audited
I.	Revenue from Operations	5,758.76	4,761.17
II.	Other Income	81.70	465.66
III.	Total Revenue	5,840.46	5,226.83
IV.	Expenses:		
	Cost of Materials Consumed	2,621.08	2,140.98
	Changes in Inventories of Finished Goods, Work-in-Progress and Employee Benefit Expense	(403.61)	(45.23)
	Financial Costs	867.94	577.77
	Depreciation and Amortization Expense	137.41	131.55
	Other Expenses	126.92	21.51
	791.76	560.35	
	Total Expenses	4,141.51	3,386.92
V.	Profit before Exceptional and Extraordinary Items and Tax (III-IV)	1,698.95	1,839.91
VI.	Exceptional Items	-	-
VII.	Profit before Extraordinary Items and Tax (V-VI)	1,698.95	1,839.91
VIII.	Extraordinary Items	-	-
IX.	Profit before Tax (VII-VIII)	1,698.95	1,839.91
X.	Tax Expense:	-	-
	(1) Current Tax	412.48	431.17
	(2) Deferred Tax	75.91	2.96
XI.	Profit(Loss) from the period from Continuing Operations	1,210.56	1,405.78
XII.	Profit/(Loss) from Discontinuing Operations	-	-
XIII.	Tax Expense of Discounting Operations	-	-
XIV.	Profit/(Loss) from Discontinuing Operations (XII-XIII)	-	-
XV.	Profit/(Loss) for the period (XI+XIV)	1,210.56	1,405.78
XVI.	Earning per Equity Share:		
	(1) Basic	6.44	7.48
	(2) Diluted	6.44	7.48

* Previous year figures have been regrouped, rearranged and/or reclassified wherever necessary to make them comparable with current year figures.

As per our report of even date
For HCO & CO.
Chartered Accountants
FRN 001087C

Neeraj Bansal
(Partner)
(M. No. 400248)
UDIN: 26400248EHIGX15509
Date: 29.05.2026
Place: Delhi (IN)



For and on behalf of Board of Directors
FOR ENVIROTECH SYSTEMS LIMITED **FOR ENVIROTECH SYSTEMS LIMITED**

Manoj Kumar Gupta
(Managing Director)
(DIN-01187138)

Envirotech Systems Limited

Ashok Kumar Shekhawat
(Chief Financial Officer)

Chief Financial Officer

Sindhu Gupta
(Director)
(DIN-01190580)

DIRECTOR

Avinash Prabhat
(C S & Compliance Officer)
M. No. A76831



M/s. ENVIROTECH SYSTEMS LIMITED
(Formerly Known as Envirotech Systems Private Limited)
CIN: L31101DL2007PLC159075
Reg. Office Address A-29,Block-A ,Shyam Vihar Phase-I, New Delhi, Delhi,110043
CASHFLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026

(Amount in Lakhs)

PARTICULARS	31st March 2026- Audited	31st March 2025- Audited
Cash Flows from Operating Activities:		
Net Profit Before Tax (PBT)	1,698.95	1,839.91
Adjustments for Non Cash Expenses:		
Depreciation and Amortization	126.92	21.51
Working Capital Changes:		
(Increase) / Decrease in Trade and Other Receivables	(417.16)	(931.00)
(Increase) / Decrease in Other Current Assets	(72.98)	(304.43)
Increase / (Decrease) in Other Current Liabilities	56.81	(15.88)
Increase / (Decrease) in Trade Payables	166.45	(124.81)
Increase / (Decrease) in Provisions	60.92	-
(Increase) / Decrease in Inventory	(639.49)	(157.60)
(Increase) / Decrease in Non Current Assets	15.96	(250.18)
(Increase) / Decrease in Loans & Advances	(619.00)	622.07
Activities considered under Other Heads		
Interest Income	(21.23)	(22.20)
Income Tax Paid	(305.75)	(428.21)
Net Profit from Sale of Immovable Property	-	(387.58)
Loss on sale of Vehicle	-	2.09
Net Cash from Operating Activities (a)	50.40	(136.31)
Cash Flows from Investing Activities		
Expenditure on Property, Plant and Equipment and Intangible Assets	(775.41)	(2,858.91)
Other Income	21.23	22.20
Net Proceeds form Sale of Immovable Property	-	387.58
Loss on sale of Vehicle	-	(2.09)
Net Cash used in Investing Activities (b)	(754.18)	(2,451.22)
Cash flows from Financing Activities		
Proceeds from Long-Term Borrowings	13.58	(657.13)
Proceeds from Short-Term Borrowings	564.40	575.08
Equity Share Issued	-	540.00
Securities Premium Reserve	-	2,484.00
Cash From Financing Activities (c)	577.98	2,941.95
Net increase in Cash and Cash Equivalents a+b+c	(125.80)	354.42
Cash and Cash Equivalents at beginning of period	376.57	22.15
Cash and Cash Equivalents at end of year	250.76	376.57
Cash In Hand	7.29	5.51
Cash at Bank	1.18	-
Fixed Deposits	242.29	371.06
Cash and Cash Equivalents at end of period	250.76	376.57

* Previous year figures have been regrouped, rearranged and/or reclassified wherever necessary to make them comparable with current year figures.

As per our report of even date
For HCO & CO.

Chartered Accountants
FRN 001087C

Neeraj Bansal
(Partner)

(M. No. 400248)

UDIN: 26400248EH19X15509

Date: 29.05.2026

Place: Delhi (IN)



For and on behalf of Board of Directors
FOR ENVIROTECH SYSTEMS LIMITED FOR ENVIROTECH SYSTEMS LIMITED

Manoj Kumar Gupta
DIRECTOR

Sindhu Gupta
DIRECTOR

Manoj Kumar Gupta
(Managing Director)
(DIN-01187138)

Sindhu Gupta
(Director)
DIN No. 01190580

Envirotech Systems Limited

Ashok Kumar Shekhawat
Chief Financial Officer

Avinash Prabhat
Avinash Prabhat
CS & Compliance officer
M No. A76831



M/s ENVIROTECH SYSTEMS LIMITED
CIN: L31101DL2007PLC159075
Balance Sheet as at 31st March 2026

(Amount in '000)

Particulars	Notes	Figures as at 31st March 2026	Figures as at 31st March 2025
I EQUITY & LIABILITIES			
1) Shareholders' Fund			
(a) Share Capital	2	1,87,900.00	1,87,900.00
(b) Reserves and Surplus	3	5,72,195.27	4,51,139.49
(c) Money received against Share Warrants		-	-
(2) Share Application Money pending Allotment		-	-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	4	1,357.99	-
(b) Deferred Tax Liabilities (Net)		8,691.84	1,100.87
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions	5	5,474.52	-
(4) Current Liabilities			
(a) Short-Term Borrowings	6	1,37,997.66	81,557.92
(b) Trade Payables			
(A) Total outstanding dues of Micro Enterprises and Small Enterprises; and	7	7.46	2,585.84
(B) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	8	32,418.20	13,195.48
(c) Other Current Liabilities	9	34,515.56	28,834.79
(d) Short-Term Provisions	10	41,865.81	43,117.00
TOTAL (A)		10,22,424.32	8,09,431.39
II ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipments and Intangible Assets	11		
(i) Property, Plant and Equipments		4,39,155.29	90,061.70
(ii) Intangible Assets			
(iii) Capital Work-in-Progress		11,973.18	2,93,684.75
(iv) Intangible Assets under Development		1,986.91	902.98
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long Term Loans and Advances	12	59,028.00	-
(e) Other Non-Current Assets	13	20,106.84	28,832.20
(2) Current assets			
(a) Current Investments		-	-
(b) Inventories	14	96,746.46	36,414.45
(c) Trade Receivables	15	3,17,064.70	2,75,348.54
(d) Cash and Cash Equivalents	16	846.97	550.74
(e) Short-Term Loans and Advances	17	5,882.00	3,010.44
(f) Other Current Assets	18	69,633.98	80,625.60
TOTAL (B)		10,22,424.32	8,09,431.39

Significant Accounting Policies

Note No. 1 to 18 and 28 annexed hereto form integral part of the Balance Sheet.

As per our report of even date

For HCO & CO.

Chartered Accountants

FRN 001087C

Neeraj Bansal

(Partner)

(M. No. 400248)

UDIN: 26400248RIJRN7754

Date: 29.05.2026

Place: Delhi (IN)

For and on behalf of Board of Directors

FOR ENVIROTECH SYSTEMS LIMITED

Manoj Kumar Gupta

(Managing Director)

(DIN-01187138)

DIRECTOR

FOR ENVIROTECH SYSTEMS LIMITED

Sindhu Gupta

(Director)

(DIN-01190580)

DIRECTOR

Envirotech Systems Limited

Ashok Kumar Shekhawat

(Chief Financial Officer)

Chief Financial Officer

Avinash Prabhat

(C S & Compliance Officer)

M. No. A76831



M/s ENVIROTECH SYSTEMS LIMITED
CIN: L31101DL2007PLC159075
Statement of Profit & Loss for the year ended 31st March 2026

(Amount in '000)

Particulars		Notes	For the year ended 31st March 2026	For the year ended 31st March 2025
I.	Revenue from Operations	19	5,75,875.50	4,76,116.74
II.	Other Income	20	5,939.19	45,994.42
III.	Total Income		5,81,814.69	5,22,111.16
IV.	Expenses:			
	Cost of Materials Consumed	21	2,62,108.07	2,14,098.02
	Purchase of Stock-in-Trade		-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	22	(40,361.19)	(4,523.48)
	Employee Benefit Expense	23	86,794.35	57,776.60
	Finance Costs	24	13,741.35	13,155.05
	Depreciation and Amortization Expense	25	12,691.72	2,151.15
	Other Expenses	26	76,945.34	55,463.15
	Total Expenses		4,11,919.63	3,38,120.49
V.	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		1,69,895.07	1,83,990.68
VI.	Exceptional Items		-	-
VII.	Profit before Extraordinary Items and Tax (V-VI)		1,69,895.07	1,83,990.68
VIII.	Extraordinary Items		-	-
IX.	Profit before Tax (VII-VIII)		1,69,895.07	1,83,990.68
X.	Tax Expense:			
	(1) Current Tax		41,248.31	43,117.00
	(2) Deferred Tax		7,590.97	296.02
XI.	Profit/(Loss) for the year (IX-X)		1,21,055.79	1,40,577.66
XII.	Earnings per Equity Share:	27		
	(1) Basic		6.44	7.48
	(2) Diluted		6.44	7.48

Significant Accounting Policies

Note No. 1 and 19 to 28 annexed hereto from an integral part of the Statement of Profit & Loss.

1

As per our report of even date

For HCO & CO
Chartered Accountants
FRN 001087C

Neeraj Bansal
(Partner)
(M. No. 400248)
UDIN: 26400248RLJRN7754
Date: 29.05.2026
Place: Delhi (IN)



For and on behalf of Board of Directors

FOR ENVIROTECH SYSTEMS LIMITED

Manoj Kumar Gupta
(Managing Director)
(DIN-01187138)

DIRECTOR

Ashok Kumar Shekhawat
(Chief Financial Officer)

Chief Financial Officer

FOR ENVIROTECH SYSTEMS LIMITED

Sindhu Gupta
(Director)
(DIN-01190580)

DIRECTOR

Avinash Prabhat
(C S & Compliance Officer)
M. No. A76831



M/s ENVIROTECH SYSTEMS LIMITED
CIN: L31101DL2007PLC159075
Cash Flow Statements for the year ended 31st March 2026

(Amount in '000)

Particulars		For the year ended 31st March 2026	For the year ended 31st March 2025
Cash Flows from Operating Activities:			
Net Profit Before Tax (PBT)		1,69,895.06	1,83,990.68
Adjustments for Non Cash Expenses:			
Depreciation and Amortization		12,691.72	2,151.15
Working Capital Changes:			
(Increase) / Decrease in Trade and Other Receivables		(41,716.16)	(93,099.56)
(Increase) / Decrease in Other Current Assets		(7,297.65)	(30,442.56)
Increase / (Decrease) in Other Current Liabilities		5,680.78	(1,588.21)
Increase / (Decrease) in Trade Payables		16,644.60	(12,480.67)
Increase / (Decrease) in Provisions		6,092.02	-
(Increase) / Decrease in Inventory		(63,948.79)	(15,760.45)
(Increase) / Decrease in Non Current Assets		1,595.90	(25,018.44)
(Increase) / Decrease in Loans & Advances		(61,899.55)	62,206.56
Activities considered under Other Heads			
Interest Income		(2,122.84)	(2,219.50)
Income Tax Paid		(30,575.12)	(42,820.98)
Net Profit from Sale of Immovable Property		-	(38,758.08)
Loss on sale of Vehicle		-	208.85
Net Cash from Operating Activities	(a)	5,039.98	(13,631.22)
Cash Flows from Investing Activities			
Expenditure on Property, Plant and Equipment and Intangible Assets		(77,540.89)	(2,85,890.55)
Other Income		2,122.84	2,219.50
Net Proceeds form Sale of Immovable Property		-	38,758.08
Loss on sale of Vehicle		-	(208.86)
Cash flows from Financing Activities	(b)	(75,418.06)	(2,45,121.83)
Proceeds from Long-Term Borrowings		1,357.99	(65,713.00)
Proceeds from Short-Term Borrowings		56,439.73	57,507.92
Equity Share Issued		-	54,000.00
Securities Premium Reserve		-	2,48,400.00
Cash From Financing Activities	(c)	57,797.72	2,94,194.92
Net increase in Cash and Cash Equivalents	a+b+c	(12,580.36)	35,441.88
Cash and Cash Equivalents at beginning of period		37,656.54	2,214.85
Cash and Cash Equivalents at end of year		25,076.18	37,656.73
Cash In Hand		728.77	550.74
Cash at Bank		118.00	-
Fixed Deposits		24,229.41	37,105.80
Cash and Cash Equivalents at end of period		25,076.18	37,656.54

Note-The above Cash Flow Statement is prepared in accordance with the "Indirect Method" prescribed in AS 3 - Cash Flow Statements.

As per our report of even date
For HCO & CO.
Chartered Accountants
FRN 001087C

Neeraj Bansal
(Partner)
(M. No. 400248)
UDIN:26400248EHCX15509
Date:29.05.2026
Place: Delhi (IN)

For and on behalf of Board of Directors

FOR ENVIROTECH SYSTEMS LIMITED
Manoj Kumar Gupta
(Managing Director)
(DIN-01187138)

FOR ENVIROTECH SYSTEMS LIMITED
Sindhu Gupta
(Director)
(DIN-01190580)

Ashok Kumar Shekhawat
(Chief Financial Officer)

Avinash Prabhat
(C S & Compliance Officer)

Envirotech Systems Limited

Chief Financial Officer



M/s ENVIROTECH SYSTEMS LIMITED
Notes to Accounts and Significant Accounting Policies

NOTE-1

SIGNIFICANT ACCOUNTING POLICIES

1.0 Corporate Information

Envirotech Systems Limited is a leading acoustic engineering organization specializing in noise measurement and control for industrial and commercial applications. The company is listed on National Stock exchange and has Registered office at A-29, Block A, Shyam Vihar, Phase-1, New Delhi- 110043. Incorporated in 2007, we have expanded our capabilities to include innovative acoustical product design and manufacturing. With over 140 employees and a network of technical experts, we offer cost-effective solutions for various acoustical challenges in industrial, commercial, architectural, and environmental markets.

Our comprehensive services encompass research, cost-benefit analysis, and engineering solutions to provide you with the most efficient noise abatement solutions.

1.1 Basis of Preparation

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.2 Presentation and Disclosure of Financial Statements

The Company has also reclassified/regrouped the previous year figures in accordance with the requirements applicable in the Current Year. These financial statements are presented in Indian Rupees (₹), which is the functional currency of the Company. All amounts have been rounded off to the nearest Thousands as required under Schedule III to the Companies Act, 2013, unless otherwise stated.

1.3 Use of estimates

The preparation of Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of Assets and Liabilities (including Contingent Liabilities) as of the date of the Financial Statements and the reported Income and Expenses during the reporting period. Management believes that the estimates used in preparation of the Financial Statements are prudent and reasonable. Future results could differ from these estimates.

1.4 Current and Non-current Classification

The Company presents assets and liabilities in the Balance Sheet based on current and non-current classification in accordance with Schedule III to the Companies Act, 2013.

1.5 Property, Plant and Equipment (PPE):

Property, Plant and Equipment are stated at cost of acquisition/construction, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalisation criteria are met, and directly attributable costs of bringing the asset to its working condition for the intended use. Subsequent expenditure related to PPE is capitalised only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

Depreciation:

Depreciation on PPE is provided on the Straight Line Method (SLM) based on the useful lives prescribed under Schedule II of the Companies Act, 2013. The residual values, useful lives and method of depreciation are reviewed at each reporting date and adjusted prospectively, if required.

Capital Work-in-Progress (CWIP):

Expenditure incurred on assets which are not yet ready for their intended use at the Balance Sheet date is shown under Capital Work-in-Progress. Such costs are accumulated until the asset is ready for commercial use and are transferred to the appropriate category of PPE on completion.

Intangible Assets under Development:

Expenditure incurred on development of intangible assets not yet ready for their intended use is shown under Intangible Assets under Development. Such expenditure is accumulated until the development is complete and the asset is available for use, whereupon it is capitalised as an Intangible Asset in accordance with AS-26.

Intangible Assets:

Intangible assets are recognised when it is probable that the future economic benefits attributable to the assets will flow to the Company and the cost of the assets can be measured reliably. Intangible assets are stated at cost of acquisition/implementation less accumulated amortisation and impairment losses, if any. Amortisation is provided over the estimated useful life of the asset on a systematic basis consistent with the pattern of economic benefits expected to be derived from the asset.



FOR ENVIROTECH SYSTEMS LIMITED

Asubta
DIRECTOR

FOR ENVIROTECH SYSTEMS LIMITED

Sudhanshu
DIRECTOR

Chief Financial Officer

1.6 Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Sale of Goods: Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery, and no significant uncertainty exists regarding the amount of consideration and its ultimate collection.

Interest Income: Recognised on a time-proportion basis, taking into account the amount outstanding and the applicable interest rate.

Other Income: Recognised on accrual basis, except where ultimate collection is uncertain.

1.7 INVENTORIES

Inventories are valued at the lower of cost and net realisable value. Cost is determined as follows:

Raw Materials, Stores & Spares: At cost, using Weighted Average method.

Work-in-Progress: At cost of materials, labour and a proportion of manufacturing overheads.

Finished Goods: At cost of materials, labour, related production overheads and excise duty, or net realisable value, whichever is lower.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and costs necessary to make the sale.

1.8 Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of such assets.

All other borrowing costs are recognised as an expense in the period in which they are incurred.

1.9 Employee Benefits

Short-term Employee Benefits: All employee benefits falling due wholly within twelve months of rendering the service are recognised in the period in which the employee renders the related service.

Post-employment Benefits:

Defined Contribution Plans: Contributions to provident fund and other defined contribution schemes are recognised as an expense when employees have rendered service entitling them to the contribution.

Defined Benefit Plans: The Company's liability towards gratuity is charged off in the books as and when the same are paid by the company.

Other Long-term Employee Benefits: Liabilities such as earned leave encashment are charged off in the books as and when the same are paid by the company.

1.10 Income Taxes:

Tax expense for the year comprises current tax and deferred tax.

Current Tax:

Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the provisions of the Income-tax Act, 1961, and is based on the taxable profit for the year. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Deferred Tax:

Deferred tax is recognised on timing differences between the accounting income and taxable income for the year, using the tax rates and laws that have been enacted or substantively enacted as at the reporting date. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are recognised to the extent that there is reasonable certainty that sufficient future taxable income will be available to realise such assets. In the case of unabsorbed depreciation and carried forward tax losses, deferred tax assets are recognised only if there is virtual certainty, supported by convincing evidence, of realisation of such assets.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient taxable income will be available to allow all or part of the deferred tax asset to be realised.

Deferred tax assets and deferred tax liabilities are offset if there is a legally enforceable right to set off current tax assets against current tax liabilities, and the deferred tax assets and liabilities relate to income taxes levied by the same tax authority.

The tax expense (current and deferred) is recognised in the Statement of Profit and Loss.

1.11 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount cannot be reliably estimated.

Contingent assets are not recognised in the financial statements. However, they are disclosed when the inflow of economic benefits is probable.



FOR ENVIROTECH SYSTEMS LIMITED

Atul Gupta
DIRECTOR

Envirotech Systems Limited

Chief Financial Officer

FOR ENVIROTECH SYSTEMS LIMITED

Shobha Gupta
DIRECTOR

1.12 Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, balances with banks, and short-term fixed deposits with original maturities of three months or less, which are subject to insignificant risk of changes in value and readily convertible into known amounts of cash.

1.13 Earnings per Share

Basic Earnings per Share is computed by dividing the net profit or loss attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

Diluted Earnings per Share is computed by adjusting the net profit or loss attributable to equity shareholders and the weighted average number of shares outstanding, for the effects of all dilutive potential equity shares.

The weighted average number of shares is computed based on the number of equity shares outstanding at the beginning of the year, adjusted by shares issued/bought back during the year multiplied by a time-weighting factor (number of days outstanding during the year as a proportion of total number of days in the year).

1.14 Extraordinary and Exceptional Items

Income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the Company and are not expected to recur frequently or regularly are classified as Extraordinary Items and are disclosed separately in the Statement of Profit and Loss.

Income or expenses arising from ordinary activities of the Company which are of such size, nature or incidence that their disclosure is relevant to explain the performance of the Company for the period are disclosed as Exceptional Items in the Statement of Profit and Loss.

On certain occasions, the size, type or incidence of an item of Income or Expense, pertaining to the Ordinary activities of the Company, is such that its' disclosure improves an understanding of the performance of the Company. Such Income or Expense is classified as an exceptional Item and accordingly disclosed in the notes forming part of Financial Statements.

1.15 Foreign Currency Transactions

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

Monetary Items: Foreign currency monetary assets and liabilities outstanding at the Balance Sheet date are translated at the exchange rate prevailing on that date. The resultant exchange differences are recognised in the Statement of Profit and Loss.

Non-monetary Items: Non-monetary items carried at historical cost are reported using the exchange rate at the date of the transaction; non-monetary items carried at fair value are reported using the exchange rate at the date when the fair value was determined.

1.16 Cash Flow Statement

The cash flows from operating, investing and financing activities of the Company are segregated based on the available information. Cash flows from operating activities are reported using the indirect method, whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments.

1.17 Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM). The Managing Director ('MD') of the company has been identified as the CODM as defined by Ind-AS 108 Operating Segments, who assesses the financial performance and position of the Company and makes strategic decisions. According to CODM the company operates in to multiple segment.

The Company operates mainly in the business segment of manufacturing of Acoustic Enclosures, Acoustic Wooden Partion and Acoustic Chambers. Further, all activities are carried out within India. As such, there are no separate reportable segments as per the provisions of Accounting Standard (AS) 17 on 'Segment Reporting'.

1.18 Events after the Reporting Period

Adjusting events occurring after the reporting period are reflected in the financial statements. Material non-adjusting events are disclosed separately.

1.19 Disclosure pursuant to Accounting Standard (AS) 15 Revised "Employees Benefits"

i) Defined Contribution Plans

The Company makes contributions towards Provident Fund and Employee State Insurance Corporation (ESIC) which are defined contribution plans.

The Company has no further obligation beyond its monthly contributions, which are charged to the Statement of Profit and Loss.

Employer's Contribution to Provident Fund: ₹ 2733.74 ('000) (Previous Year: ₹ 1719.82 ('000))

Employer's Contribution to ESIC: ₹ 298.27 ('000) (Previous Year: ₹ 242.38 ('000))

ii) Defined Contribution Plans (Gratuity)

The Company's liability towards gratuity provision has been certified by a Certified Gratuity Valuer for the Financial Year 2025-26. The gratuity provision amounts to ₹ 6,090.02 ('000) for the current & Non Current Liability.

iii) Other Long-Term Employee Benefits

Liabilities towards earned leave encashment are charged to the books as and when the same are paid by the Company. The amount charged during the current year is Nil as against ₹ 53.32 ('000) in the previous year.

iv) Short-Term Employee Benefits

Short-term employee benefits such as salaries, wages, bonus, ex-gratia, performance incentives, and staff welfare are recognized as an expense in the Statement of Profit and Loss in the period in which the employee renders the related service.



Envirotech Systems Limited

Chief Financial Officer



FOR ENVIROTECH SYSTEMS LIMITED

Accepts
DIRECTOR

FOR ENVIROTECH SYSTEMS LIMITED

Shree Anand
DIRECTOR

1.21 The Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded.

1.22 Useful life of Assets for calculating depreciation is as follows:

	Useful life in yrs
Building	30
Plant & Equipment	15
Furniture & Fixtures	10
Office & Equipment	5
Computers & Printers	3
Motor Vehicles	8

1.23 Related Party Disclosures: Accounting Standard-18

a) List of Related Parties and Relationships

A. Key Management Personnel

1. Sh. Manoj Kumar Gupta
2. Smt. Sindhu Gupta
3. Mr Rakesh Gupta
4. Ashok Kumar Shekhawat
5. Vikas Khanna
6. Avinash Prabhat

Managing Director
Director
Non- Executive Director
Chief Financial Officer
Chief Executive Officer
Company Secretary & Compliance Officer

(Amount in '000)

Related Party Transactions

Sr. No.	Nature of Transactions	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Managerial Remuneration		
	Sh. Manoj Kumar Gupta	4,800.00	3,000.00
	Smt. Sindhu Gupta	3,600.00	2,400.00
	Yash Gupta	-	-
	Ashok Kumar Shekhawat	1,560.00	1,560.00
	Vikas Khanna	1,560.00	1,320.00
	Pallvi Sharma *	400.00	450.00
	Avinash Prabhat **	80.00	-
2	Loan Taken		
	Sh. Manoj Kumar Gupta	10,997.00	26,573.50
	Smt. Sindhu Gupta	3,822.50	9,140.43
	Sh. Rakesh Gupta	-	1,100.00
3	Loan Repaid		
	Sh. Manoj Kumar Gupta	10,997.00	26,731.68
	Smt. Sindhu Gupta	3,822.50	9,477.00
	Mr Rakesh Gupta	-	5,600.00

*Ms. Pallavi Sharma has resigned on 09.02.2026.

** Mr Avinash Prabhat have appointed as CS & Compliance Officer on 10.02.2026.

1.24 Corporate Social Responsibility (CSR)

- a. CSR amount required to be spent as per Section 135 of the Companies Act, 2013 read with Schedule VII thereof by the Company during the year is ₹ 2549.50 Lakh (Previous Year ₹ 1375.00 Lakh)
- b. Expenditure incurred related to Corporate Social Responsibility is ₹ 2549.50 Lakh (Previous Year ₹ 1375.00 Lakh), towards Promoting awareness programmes and initiatives focused on educating people in rural areas.

1.25 Contingent Liabilities and Commitments

There are no claims against the Company which are not acknowledged as debts.

1.26 Public Issue for the 54,00,000 Equity shares was made @ 56/- Per Share in which include Rs 46/- as premium by the Company during the Financial Year 2024-25

1.27 Provision for Income Tax has been made in accordance with provisions of Income Tax Act, 1961.

1.28 Disclosure of Analytical Ratios

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for Variance (if more than 25%)
Current Ratio	Current Assets	Current liabilities	1.99	2.34	-15.08%	Trade payables have increased resulting in relatively higher current liabilities and thus reducing Current ratio



FOR ENVIROTECH SYSTEMS LIMITED OR ENVIROTECH SYSTEMS LIMITED

[Signature]
DIRECTOR

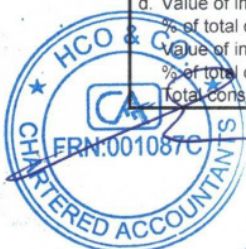
[Signature]
DIRECTOR

[Signature]
Chief Financial Officer

Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.18	0.13	43.65%	Debt Equity ratio increased slightly due to Company availing more debt
Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	13.77	1.54	792.01%	Earnings have substantially increased while debt has increased only slightly
Return on Equity Ratio	Net profit after taxes-Preference dividend(if any)	Average Shareholder's Equity	15.93%	22.00%	-27.60%	Return on Equity reduced due to relatively large equity base after IPO
Inventory turnover ratio	Revenue from operations	Average Inventory	8.65	26.14	-66.91%	Company's inventory has increased substantially to secure raw materials for seamless execution of orders
Trade Receivables turnover ratio	Revenue from operations	Average Accounts Receivable	1.94	3.46	-43.75%	Average Trade receivables has reduced
Trade payables turnover ratio	Purchases	Average Trade Payables	11.70	7.41	58.00%	Company's trade payables has relatively reduced.
Net Capital Turnover Ratio	Revenue from operations	Average Shareholders' Equity	0.82	1.14	-28.07%	The base Average shareholders equity increased because of fresh capital through IPO
Net Profit Ratio	Profit for the year	Revenue from operations	21.02%	29.53%	-28.80%	Net Profit margins have reduced due to increase in raw material costs
Return on Capital Employed	Earnings before Interest and Taxes	Capital Employed	23.68%	30.80%	-23.12%	There has been Fresh Equity fund raising through IPO resulting in sharp decrease in ratio.

1.29

Foreign exchange earnings & outgo	For the year ended 31st March 2026	For the year ended 31st March 2025
a. Value of imports calculated on C.I.F basis i.e., for Raw materials	12,326.36	32,006.37
b. Expenditure in foreign currency	-	306.42
c. Earnings in foreign exchange i.e., Export of goods calculated on F.O.B. basis	1,327.32	8,387.08
d. Value of imported raw materials, spare parts and components consumed	12,326.36	32,006.37
% of total consumption	4.70%	14.95%
Value of indigenous raw materials, spare parts and components similarly consumed	2,49,781.70	1,82,091.65
% of total consumption	95.30%	85.05%
Total consumption	2,62,108.07	2,14,098.02



FOR ENVIROTECH SYSTEMS LIMITED OR ENVIROTECH SYSTEMS LIMITED

Envirotech Systems Limited

Chief Financial Officer

DIRECTOR

DIRECTOR

1.30 Previous year figures has been regrouped/reclassified wherever necessary.

As per our report of even date
For HCO & CO.
Chartered Accountants
FRN 001087C



Neeraj Bansal
(Partner)
(M. No. 400248)
UDIN: 26400248BLIRAN754
Date: 29.05.2026
Place: Delhi (IN)


FOR ENVIROTECH SYSTEMS LIMITED For and on behalf of Board of Directors FOR ENVIROTECH SYSTEMS LIMITED


Manoj Kumar Gupta
(Managing Director)
(DIN-01187138) DIRECTOR


Sindhu Gupta
(Director)
(DIN-01190580) DIRECTOR


Ashok Kumar Shekhawat
(Chief Financial Officer) Envirotech Systems Limited


Chief Financial Officer


Avinash Prabhat
(C S & Compliance Officer)

M. No. A76831



NOTE-2 SHARE CAPITAL		
i) Share Capital Authorised, Issued and Subscribed (Amount in '000)		
PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
AUTHORISED SHARE CAPITAL 2,00,00,000 Equity Shares of Rs. 10/- each.	2,00,000.00	2,00,000.00
ISSUED, PAID-UP & SUBSCRIBED SHARE CAPITAL 1,87,90,000 (Previous year 1,33,90,000) Equity Shares of Rs. 10/- each	1,87,900.00	1,87,900.00
Total Issued, Subscribed and Paid Up Capital	1,87,900.00	1,87,900.00

ii) **Terms / Rights attached to Equity Capital**
The Company has only one class of Equity Shares having par value of Rs. 10.00 per Share. Members of the Company holding Equity Shares therein have a right to vote, on every Resolution placed before the Company and right to receive the dividend. The voting rights on a poll is in proportion to the share of the paid up Equity Capital of the Company held by the Shareholders.

iii) Reconciliation of the Equity Shares outstanding at the beginning and at the end of the year (Amount in '000)				
PARTICULARS	Figures as at 31st March 2026		Figures as at 31st March 2025	
	No. of Shares	Total Face Value	No. of Shares	Total Face Value
Shares Outstanding at the beginning of the year	1,33,90,000	1,33,900.00	1,33,90,000	1,33,900.00
Shares Issued during the year	-	-	-	-
-Bonus Shares	-	-	-	-
-Private Placement	-	-	-	-
-IPO Proceeds (NSE SME IPO)	54,00,000	54,000.00	54,00,000	54,000.00
Shares Outstanding at the end of the year	1,87,90,000	1,87,900.00	1,87,90,000	1,87,900.00

iv) The details of shareholders holding more than 5% shares in the Company						
NAME OF SHARE HOLDERS	Figures as at 31st March 2026			Figures as at 31st March 2025		
	No. of Shares	% of Holding	Total Face Value	No. of Shares	% of Holding	Total Face Value
Sh. Manoj Kumar Gupta	91,53,650	48.72%	91,536.50	91,47,650	48.68%	91,476.50
Smt. Sindhu Gupta	37,83,000	20.13%	37,830.00	37,70,000	20.06%	37,700.00

iv) The Company has issued the following bonus shares during the last five financial years immediately preceding the reporting date:

Year of Issue	Ratio of Bonus Issue	No. of Equity Shares	Source of Bonus Issue
2023-24	25:1 (Twenty five for every one share held)	1,25,00,000	Free Reserves

Apart from the above, no bonus shares were issued in any other year during the preceding five years.

v) Details of promoters shareholdings

S.No.	Promoter Name	Shares held at end of the year		Shares held at beginning of the year		% change during the year
		No. of Equity shares	% of total shares	No. of Equity shares	% of total shares	
1	Sh. Manoj Kumar Gupta	91,53,650	48.72%	91,47,650	48.68%	0.03%
2	Smt. Sindhu Gupta	37,83,000	20.13%	37,70,000	20.06%	0.07%

Note: During FY 2024-25, the Company issued 54,00,000 equity shares through an NSE SME IPO, increasing the total paid-up equity share capital from 1,33,90,000 shares to 1,87,90,000 shares. During the Financial year 2025-26, the promoters have purchase the shares 19000 from the open market, hence, the % change (on number of shares) = 0.10%.



FOR ENVIROTECH SYSTEMS LIMITED.

Manoj Gupta

DIRECTOR

FOR ENVIROTECH SYSTEMS LIMITED.

Sindhu Gupta

Envirotech Systems Limited

Chief Financial Officer



NOTE-3		RESERVES & SURPLUS	
S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
A.	Security Premium		
	Opening Balance	11,700.00	11,700.00
	(+) Current Year Transfer	2,48,400.00	2,48,400.00
	(-) Written Back in Current Year	-	-
	Closing Balance	2,60,100.00	2,60,100.00
B.	Surplus		
	Opening balance	1,91,039.49	50,461.83
	(+) Net Profit/(Net Loss) For the current year	1,21,055.79	1,40,577.66
	(+) Transfer from Reserves	-	-
	(-) Interim Dividends	-	-
	(-) Issue Bonus Shares	-	-
	Closing Balance	3,12,095.27	1,91,039.49
		5,72,195.27	4,51,139.49

NOTE-4 LONG TERM BORROWINGS

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
A.	Secured Loan : Term Loans from bank HDFC -Vehicle Loan	1,357.99	-
B.	Unsecured Loan : Loans and advances from related parties	-	-
		1,357.99	-

NOTE-5 LONG TERM PROVISIONS

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
A.	Long Term Provision : Provision for Gratuity	5,474.5	-
		5,474.52	-

NOTE-6 SHORT TERM BORROWINGS

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
A.	Secured Loan : Loans repayable on demand from banks HDFC -Vehicle Loan Yes Bank Ltd OD A/c ****0821 HDFC Bank Limited CC A/c ****967	636.54 18,185.76 1,19,175.36	- 18,589.04 62,968.88
		1,37,997.66	81,557.92

NOTE-7 TRADE PAYABLES (DUES TO MICRO ENTERPRISES AND SMALL ENTERPRISES)

S. No.	Particulars	Outstanding Period from the due date of payment					Figures as at 31st March 2026
		Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
1	Dues for MSME	7.46	-	-	-	-	7.46
2	Disputed Dues-	-	-	-	-	-	-
		7.46	-	-	-	-	7.46
S. No.	Particulars	Outstanding Period from the due date of payment					Figures as at 31st March 2025
		Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
1	Dues for MSME	1,221.64	1,364.20	-	-	-	2,585.84
2	Disputed Dues-	-	-	-	-	-	-
		1,221.64	1,364.20	-	-	-	2,585.84

The disclosure pursuant to the Micro, Small and Medium Enterprises Development Act, 2006, (MSMED Act) for dues to micro enterprises and small enterprises as at March 31, 2026 and 2025 is as under:



Envirotech Systems Limited

FOR ENVIROTECH SYSTEMS LIMITED

Asst. Mgt.
DIRECTOR

Chief Financial Officer

Sindhu Gupta
DIRECTOR



S.No.	Particulars	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Dues remaining unpaid to any supplier	7.46	1,364.20
2	Amount of interest paid in terms of section 16 of the MSMED Act, 2006, along with	-	-
3	Amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006	-	-
4	Amount of interest accrued and remaining unpaid	-	-
5	Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under	-	-

Note- The dues remaining unpaid to the creditors are either on account of non-adherence to specific regulation by the creditors or disagreement regarding quantity/quality of goods/services.

NOTE-8 TRADE PAYABLES (DUES TO OTHERS)

S. No.	Particulars	Outstanding Period from the due date of payment					Figures as at 31st March 2026
		Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
1	Others	-	32,418.20	-	-	-	32,418.20
2	Disputed Dues-	-	-	-	-	-	-
		-	32,418.20	-	-	-	32,418.20

S. No.	Particulars	Outstanding Period from the due date of payment					Figures as at 31st March 2025
		Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
1	Others	-	12,285.39	-	910.09	-	13,195.48
2	Disputed Dues-	-	-	-	-	-	-
		-	12,285.39	-	910.09	-	13,195.48

NOTE-9 OTHER CURRENT LIABILITIES

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Advances from Customers	5,754.24	6,760.92
2	Expenses Payable	4,996.74	4,387.96
3	Directors Remuneration Payable	-	365.00
4	Audit Fee Payable	120.60	120.60
5	EPF Payable	1,333.76	318.08
6	ESIC Payable	31.51	31.82
7	TDS Payable	931.04	324.48
8	GST Payable	19,510.11	14,802.53
9	Security Deposit Payable	1,000.00	1,000.00
10	Bonus Payable	761.25	621.21
11	Credit Card Payable	76.31	102.19
		34,515.56	28,834.79

NOTE-10 SHORT TERM PROVISIONS

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Provision for Income Tax Expenses	41,248.31	43,117.00
2	Provision for Gratuity	617.50	-
		41,865.81	43,117.00



FOR ENVIROTECH SYSTEMS LIMITED

 DIRECTOR

Envirotech Systems Limited
 1/02
 Chief Financial Officer

FOR ENVIROTECH SYSTEMS LIMITED

 DIRECTOR



NOTE-11: PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

(in '000)

Assets	Gross Block				Accumulated Depreciation/ Amortisation			Net Block		
	Balance as at 1st April 2025	Additions during the year	Deletion during the year	Balance as at 31st March 2026	Balance as at 1st April 2025	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2026	Balance as at 31st March 2026	Balance as at 31st March 2025
A. Tangible assets										
Own Assets										
Building 345,346 & 347 Unit	48,660.28	-	-	48,660.28	22,614.75	851.97	-	23,466.72	25,193.56	26,045.53
Building D-3 Unit (RCC)	-	68,022.32	-	68,022.32	-	1,493.07	-	1,493.07	66,529.24	-
Building D-3 Unit (TIN Sheeds)	-	86,681.99	-	86,681.99	-	5,330.43	-	5,330.43	81,351.57	-
Plant & Machinery	6,880.59	18,096.41	-	24,977.00	6,168.35	613.87	-	6,782.21	18,194.79	712.24
Plant & Machinery-D 3	-	57,239.76	-	57,239.76	-	1,908.93	-	1,908.93	55,330.84	-
Furniture	547.86	520.25	-	1,068.11	151.47	84.38	-	235.85	832.26	396.39
Furniture-D3	-	24,422.90	-	24,422.90	-	767.09	-	767.09	23,655.82	-
Office Equipment	434.67	1,241.85	-	1,676.52	31.11	172.44	-	203.55	1,472.97	403.56
Computer	2,343.15	532.35	-	2,875.50	1,509.66	362.88	-	1,872.53	1,002.97	833.50
Vehicle	6,142.39	3,221.82	-	9,364.21	1,171.13	1,106.67	-	2,277.80	7,086.41	4,971.26
Land	56,699.23	-	-	56,699.23	-	-	-	-	56,699.23	56,699.23
Land-D3	-	1,01,805.66	-	1,01,805.66	-	-	-	-	1,01,805.66	-
Total (A)	1,21,708.16	3,61,785.31	-	4,83,493.47	31,646.46	12,691.72	-	44,338.18	4,39,155.29	90,061.70
B. Capital work in progress										
Factory	1,50,133.26	40,792.59	1,90,925.86	(0.00)	-	-	-	-	-	1,50,133.26
Plant & Machinery	53,544.48	35,544.76	77,116.07	11,973.17	-	-	-	-	11,973.18	53,544.48
Land	90,007.00	11,798.66	1,01,805.66	-	-	-	-	-	-	90,007.00
Total (B)	2,93,684.74	88,136.01	3,69,847.59	11,973.17	-	-	-	-	11,973.18	2,93,684.74
C. Intangible assets under Development										
SAP Software	902.98	1,083.93	-	1,986.91	-	-	-	-	1,986.91	-
Total (C)	902.98	1,083.93	-	1,986.91	-	-	-	-	1,986.91	902.98
Current Year Total (A + B + C)	4,16,295.88	4,51,005.25	3,69,847.59	4,97,453.54	31,646.46	12,691.72	-	44,338.18	4,53,115.38	3,84,649.42
Previous Year Total	4,14,583.98	1,711.90	-	4,16,295.88	29,555.99	2,090.47	-	31,646.46	3,84,649.42	-

Capital Work-in-Progress Ageing:
As at 31st March, 2026

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in Progress	11,973.18	-	-	-	11,973.18
Projects Temporarily Suspended	-	-	-	-	-
Total	11,973.18	-	-	-	11,973.18

Intangible Assets under Development Ageing:
As at 31st March, 2026

Intangible Assets under Development	Amount in Intangible Assets under Development for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in Progress	1,986.91	-	-	-	1,986.91
Projects Temporarily Suspended	-	-	-	-	-
Total	1,986.91	-	-	-	1,986.91

FOR ENVIROTECH SYSTEMS LIMITED


 DIRECTOR

FOR ENVIROTECH SYSTEMS LIMITED

Envirotech Systems Limited

DIRECTOR


 Chief Financial Officer


NOTE-12**Long Term Loans and Advances**

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Advance Against Properties	58,378.00	-
2	Advance to Employees	650.00	-
		59,028.00	-

NOTE-13**OTHER NON CURRENT ASSETS**

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Security - Deposit -Indraprasth Gas Ltd	887.94	640.96
2	Security - Electricity Board (NPCL)	351.21	103.70
3	Security - Deposit - CDSL & NSDL	20.00	20.00
4	Security - Receivable -Tenders & Other	-	875.08
5	Security - Airtel (Factory D-3)	120.45	-
6	Security - Rail Transport Corporation of India	33.00	-
7	Security - Cosco Shipping Lines (India) Pvt Ltd	20.00	-
9	Security - Container Corporation Ltd	5.00	-
10	Unamortised IPO expenses	17,469.25	27,192.45
11	Prepaid - Qanter Software Purchase	1,200.00	-
		20,106.84	28,832.20

NOTE-14**INVENTORIES**

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Raw Material	36,801.82	16,831.00
2	Work in Progress	33,536.55	10,191.95
3	Finished Goods	26,408.09	9,391.50
		96,746.46	36,414.45

NOTE-15**TRADE RECEIVABLES (UNSECURED)**

S. No.	Particulars	Outstanding for following periods from due date of payment					Figures as at 31st March 2026
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
1	Undisputed - Considered Good	1,97,784.46	54,405.59	43,018.75	15,596.53	1,663.57	3,12,468.91
2	Undisputed -	-	-	-	3,516.12	1,079.66	4,595.78
3	Disputed- Considered Good	-	-	-	-	-	-
4	Disputed- Considered Doubtful	-	-	-	-	-	-
		1,97,784.46	54,405.59	43,018.75	19,112.65	2,743.24	3,17,064.70

S. No.	Particulars	Outstanding for following periods from due date of payment					Figures as at 31st March 2025
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
1	Undisputed -	1,90,313.62	17,504.06	54,891.92	10,364.06	-	2,73,073.66
2	Undisputed -	-	-	-	689.19	1,585.69	2,274.88
3	Disputed- Considered Good	-	-	-	-	-	-
4	Disputed- Considered Doubtful	-	-	-	-	-	-
		1,90,313.62	17,504.06	54,891.92	11,053.25	1,585.69	2,75,348.54



Envirotech Systems Limited
 Chief Financial Officer

FOR ENVIROTECH SYSTEMS LIMITED
 DIRECTOR

FOR ENVIROTECH SYSTEMS LIMITED
 DIRECTOR



NOTE-16

CASH & CASH EQUIVALENTS

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Cash on Hand	728.77	550.74
2	Balances with banks: <u>-In current accounts</u>		
	a) Yes Bank **0587	0.81	-
	c) Yes Bank***1047	117.40	-
		846.97	550.74

NOTE-17

SHORT TERM LOANS & ADVANCES

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	<u>Unsecured (considered good)</u> Advance to Staff	5,882.00	3,010.44
		5,882.00	3,010.44

NOTE-18

OTHER CURRENT ASSETS

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Advance Tax	20,000.00	33,200.00
2	TDS Receivable	3,622.04	2,976.13
3	TCS Receivable	45.90	33.69
4	Duty Drawback	-	157.64
5	GST Input Credit	-	-
6	Unamortised IPO expenses	6,262.45	-
7	Prepaid - Qanter Software Purchase	400.00	-
8	Prepaid - Insurane Expenses	33.25	-
9	Advance against -R&D Expenses (IIT -Delhi)	2,100.00	2,100.00
10	Advabce against - Fire Door Licene Aproval	1,156.00	-
11	Other Bank Balances:		
	With HDFC Bank	3,343.22	5,328.88
	With Yes Bank	20,885.99	31,776.92
12	Margin Money / EMD's	35.50	190.42
13	Advance to Suppliers	11,749.62	4,861.92
		69,633.98	80,625.60

NOTE-19

REVENUE FROM OPERATIONS

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Sales of products	5,53,170.18	4,67,749.15
2	Other operating revenues- Installation Charges	22,705.33	8,367.59
		5,75,875.50	4,76,116.74

NOTE-20

OTHER INCOME

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Building Hire Charges	1,980.00	5,140.00
2	Accrued Interest on FDR	2,122.84	2,219.50
3	Dutydraw Back Exports	427.62	-
4	Exchange Difference	1,327.32	(123.16)
5	Profit on sale of Immovable Property	-	38,758.08
6	Mise. Receipts	81.41	-
		5,939.19	45,994.42



FOR ENVIROTECH SYSTEMS LIMITED

[Signature]
DIRECTOR

[Signature]
Chief Financial Officer

FOR ENVIROTECH SYSTEMS LIMITED

[Signature]
DIRECTOR

NOTE-21

COST OF MATERIAL CONSUMED

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Raw Material		
	Opening Stock	16,831.00	5,594.25
	Add: Purchases	2,82,078.88	2,25,334.77
		2,98,909.88	2,30,929.02
	Less: Closing Stock	36,801.82	16,831.00
		2,62,108.07	2,14,098.02

NOTE-22

CHANGES IN INVENTORIES

PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
Opening Stock		
Work in Progress	10,191.95	5,592.97
Finished Goods	9,391.50	9,467.00
Less: Closing Stock		
Work in Progress	33,536.55	10,191.95
Finished Goods	26,408.09	9,391.50
	(40,361.19)	(4,523.48)

NOTE-23

EMPLOYEES BENEFIT EXPENSES

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Director Remuneration	8,400.00	5,400.00
2	Salary & Wages	64,294.36	47,681.08
3	Bonus & Ex-Gratia Employee's Benefits	777.55	649.03
4	Employer's contribution to ESIC	298.27	242.38
5	Employer's contribution to EPF	2,733.74	1,719.82
6	Employee Gratuity Expenses	-	350.31
7	Leave encashment Expenses	-	53.32
8	Worker Compensation Insurance Premium	169.00	54.16
9	Staff Welfare	2,180.24	530.50
10	Worker Welfare	1,849.17	1,096.01
11	Provision for Gratuity Expenses	6,092.02	-
		86,794.35	57,776.60

NOTE-24

FINANCE COST

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Bank Charges & Documentation Charges	1,120.43	1,751.22
2	Credit Card -Service Charges	67.02	66.86
3	Interest on CC/OD Limit	10,875.55	6,642.66
4	Interest on S/Loans	161.55	4,694.32
5	Penal Charges	1,516.80	-
		13,741.35	13,155.05

NOTE-25

DEPRECIATION AND AMORTISATION EXPENSES

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Depreciation	12,691.72	2,151.15
		12,691.72	2,151.15



FOR ENVIROTECH SYSTEMS LIMITED

Envirotech Systems Limited

[Signature]
DIRECTOR

[Signature]
Chief Financial Officer

FOR ENVIROTECH SYSTEMS LIMITED

[Signature]
DIRECTOR

NOTE-26

OTHER EXPENSES

S. NO.	PARTICULARS	Figures as at 31st March 2026	Figures as at 31st March 2025
1	Auditors' Remuneration	184.00	160.00
2	Advertisement Expenses	221.38	198.27
3	Business Promotion Expenses	1,282.30	995.05
4	Cartage Expenses	9,053.39	6,619.87
5	Clearing, Loading, Unloading & Forwading charges	2,067.04	1,080.18
6	Commission Paid on Sales	574.48	128.90
7	Communication Expenses	235.54	188.21
8	Courier & Cargo Charges	4,541.97	3,759.17
9	CSR Activity Expenses	2,549.50	1,375.00
10	Donation Expenses	151.00	11.00
11	Electricity Expenses	2,368.66	1,199.56
12	GST Paid on RCM	-	510.43
13	GST Penalty	249.99	-
14	Insurance Expenses	59.19	200.06
15	Interest on Income Tax	1,821.89	685.57
16	Interest on TDS & GST	36.20	22.29
17	W/o Expenses,	4,340.17	3,460.75
18	Job Work	1,173.15	436.97
19	Legal Charges	-	140.00
20	Loss on Assets written off	-	65.30
21	Loss on sale of Vehicle	-	205.86
22	Miscellaneous Expenses	190.57	18.40
23	Office & Factory Expenses	1,097.95	879.92
24	Packing Expenses	1,199.05	1,002.59
25	Pooja & Festival Expenses	309.40	283.01
26	Post Listing Expenses	1,003.59	343.50
27	Power & Fuel, Diesel & Generator Charges	3,815.71	1,388.32
28	Printing & Stationery	203.83	210.28
29	Professional & Consultancy Charge	4,559.69	5,317.99
30	Rebate & Discounts	34.77	1,585.05
31	Lease / Rent Expenses	2,010.21	777.87
32	Repair & Maintenance Expenses	700.89	1,066.55
33	ROC Filing Fee	32.01	35.70
34	Service & Installation charges	12,178.56	7,847.51
35	Site Expenses	8,058.14	6,586.22
36	Stores & Consumables	341.15	401.23
37	Tendering Fees Expenses	333.72	510.37
38	Testing & Laboratory Charges	197.10	147.50
39	Travelling & Conveyance Expenses	6,352.12	4,037.95
40	Vehicle Runing & Maintainance	879.83	615.68
41	Web Site Developing & Subscription Renewal Charges	1,437.85	965.09
42	Software & Licence Renewal Expenses	203.74	-
43	Contract Expenses	890.00	-
44	Recruitment Expenses	5.62	-
		76,945.34	55,463.15

NOTE-27

EARNINGS PER SHARE

Particulars	Figures as at 31st March 2026	Figures as at 31st March 2025
Face Value per Equity Share (₹)	10.00	10.00
Basic and Diluted Earnings per Share (₹)	6.44	7.48
Profit/(Loss) for the year used as numerator for calculating EPS (₹ in 000')	1,21,055.79	1,40,577.66
Weighted Average number of Equity Shares used as denominator for calculating EPS	1,87,90,000	1,87,90,000



FOR ENVIROTECH SYSTEMS LIMITED

Envirotech Systems Limit

DIRECTOR

Chief Financial Officer

FOR ENVIROTECH SYSTEMS LIMITED

DIRECTOR

