GARUDA®
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GARUDA
Construction &
Engineering Limited
CIN NO. L45400MH2010PLC207963

(Formerly Known as Garuda Construction and Engineering Private Limited)

Date: 09th September, 2026

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

Subject: Clarification regarding Consolidated Limited Review Report for the quarter ended June 30, 2026

Dear Sir/Madam,

This has reference to the discrepancy/observation received from the Exchange regarding the Consolidated Limited Review Report submitted in connection with the Unaudited Consolidated Financial Results of **Garuda Construction and Engineering Limited** for the quarter ended June 30, 2026.

In this regard, we hereby submit the **rectified Consolidated Limited Review Report** issued by the Statutory Auditors of the Company, duly correcting the period mentioned therein to read as **"Quarter ended 30 June, 2026"** instead of **"30 June, 2025"**.

We further clarify that there are **no changes to the Unaudited Financial Results (Standalone and Consolidated)** of the Company for the quarter ended June 30, 2026, as previously submitted to the Exchange on **August 10, 2026**.

The rectified Consolidated Limited Review Report is being submitted herewith for your records and necessary action.

Thanking You,

For Garuda Construction and Engineering Limited

PRAVIN KUMAR BRIJENDRA KUMAR AGARWAL
Digitally signed by PRAVIN KUMAR BRIJENDRA KUMAR AGARWAL
Date: 2026.09.09 14:09:31 +05'30'

Pravin Kumar Brijendra Kumar Agarwal
Managing Director and Chairman
DIN: 00845482

ATRS & CO
— CHARTERED ACCOUNTANTS —

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Limited Review Report on the Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Garuda Construction and Engineering Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Garuda Construction and Engineering Limited** and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30 June 2026 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Circular No. CIR/CFD/CMDl/44/20 19 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the result of the entities:

Name of the Entity	**Relationship**
PKH Projects LLP	Subsidiary
PKH Ayodhya Private Limited	Subsidiary
UP World Trade Centre Private Limited	Subsidiary

5. We did not review the interim financial results of three subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflects total revenues of Rs. Nil for the quarter ended June 30, 2026, total net loss after tax of ₹ 2.16 lakhs for the quarter ended June 30, 2026 and total comprehensive income of (₹ 2.16 lakhs) for the quarter ended June 30, 2026 respectively, as considered in the Statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion

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on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters.

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

A. T. R. S. & CO.
Chartered Accountants
KOLKATA

For **A. T. R. S. & Co**
Chartered Accountants
(Firm Registration No. 328977E)

Amit Agarwal
Partner
Membership No. 303411

Place: Mumbai
Dated: 10/08/2026
UDIN: 26303411IBVNEA3137