



Phoenix Overseas Limited

Three Star Export House
CIN: L15314WB2002PLC095587

Registered Office Address :
13-B, Bidhan Sarani, Kolkata - 700006
West Bengal, India

Dated: 13th Day of June, 2026

To
The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai - 400051

Subject: Clarification regarding clerical errors in Consolidated Financial Statements filed on 20th May 2026

Ref: Phoenix Overseas Limited (Symbol: PHOGLOBAL)

Dear Sir/Madam,

This is with reference to the Consolidated Financial Statements filed by the Company with the National Stock Exchange of India Limited on 20th May 2026 under Acknowledgement No. 2026/May/364469/18137.

We wish to inform you that certain inadvertent clerical errors were noticed in the filed Consolidated Financial Statements, namely:

1. The figures relating to Earnings Per Share (EPS) was incorrectly stated due to a clerical oversight.
2. The heading of the financial statement was inadvertently mentioned as "Unaudited Financial Statements", whereas the same should have been stated as "Audited Financial Statements for the year ended 31st March, 2026".

These errors are purely clerical in nature and do not affect any other financial information, disclosures, or the overall financial position and performance of the Company.

We hereby inform you that the Company will be filing revised XBRL for Financial Results and same will be filed through Announcements in PDF format.

We have enclosed the corrected Consolidated Financial Statements for your reference and record.

We request you to kindly consider and take the same on records.

Thanking you,
Yours faithfully

For, Phoenix Overseas Limited

SIMRAN Digitally signed by
SIMRAN KOTHARI
KOTHARI Date: 2026.06.13
11:20:20 +05'30'

Simran Kothari
Company Secretary & Compliance Officer
Mem. No.: A79668



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Half Yearly and Year to Date Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
PHOENIX OVERSEAS LIMITED**

Opinion

We have audited the accompanying consolidated financial results ('the Statement') of PHOENIX OVERSEAS LIMITED (hereinafter referred to as the "Holding Company") and its subsidiaries, associates (Holding Company its subsidiaries and associates together referred to as "the Group"), for the half year and year ended 31st March, 2026, being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results:

- a. Include the annual financial results of the following subsidiary companies
 - i. KBC Solvex Private Limited -66.67%
 - ii. Phoenix Biogen Private Limited – 100%
- b. Include the annual financial results of the following associate companies
 - i. Resilient Strategic Advisors Private Limited – 33.83%
 - ii. BCL Bio Energy Private Limited – 29%
- c. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- d. Gives 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 financial information of the Group for the half year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these



requirements and ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Statements.

Responsibilities of the Management for the Consolidated Financial Statements

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual 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 consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the companies included in the Group are responsible for assessing the ability of each company 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 company or to cease operations, or has no realistic alternative but to do so. '

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements 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 consolidated financial statements.

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



- a. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, for the purpose of expressing an opinion on effectiveness of the Group's internal financial controls. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the Group has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- d. Conclude on the appropriateness of management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 consolidated financial statements 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 to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entity included in the consolidated annual financial results of which we are the independent auditors or have been audited by other 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.

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 Matters

The Consolidated Statement includes the results for the half year ended March 31, 2026 and the corresponding half ended in the previous year as reported in these financial results are the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the six months ended September 30, 2025, of the current financial year which were subject to limited review, as required under the Listing Regulations.

**For Jain Seth & Co.
Chartered Accountants**



**Ramakant Sureka
Partner
Membership No. 056451
Firm Regn. No. 002069W
Kolkata, May, 20, 2026
UDIN- 26056451HDKDTP9836**



PHOENIX OVERSEAS LIMITED

CIN:L15314WB2002PLC095587

13B BIDHAN SARANI, AHMERST STREET, KOLKATA - 700006

Phone - +91 33 2219 8752 / 2257 2878 , Email id - corp@phxglobal.net

Part 2 - Statement of Consolidated Audited Assets and Liabilities as at 31 March 2026

(Rs. In Lacs except per share data)

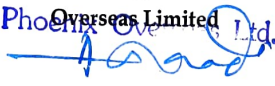
Sl. No.	Particulars	As at 31 March 2026	As at 31 March 2025
A	EQUITY & LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	1,934.60	1,934.60
	(b) Reserves & Surplus	6,186.19	5,958.49
	Total Share Holders' Funds	8,120.79	7,893.09
	Non Controlling Interests		
	In Share Capital	0.50	0.50
	In Reserves Surplus	(0.53)	(0.23)
		8,120.76	7,893.37
2	Non Current Liabilities		
	(a) Long Term Borrowings	129.29	221.80
	(b) Deferred Tax Liabilities (Net)	88.58	91.78
	(c) Other Long Term Liabilities	32.37	28.62
	Total Non Current Liabilities	250.24	342.21
3	Current Liabilities		
	(a) Short Term Borrowings	4,913.76	3,956.99
	(b) Trade Payables		
	(i) Total Outstanding Dues of Micro and Small Enterprises	223.61	872.84
	(ii) Total Outstanding Dues of Creditors other than Micro and Small	1,008.37	597.06
	(c) Other Current Liabilities	174.57	181.58
	(d) Short Term Provisions	31.06	48.57
	Total Current Liabilities	6,351.36	5,657.05
	TOTAL - EQUITY & LIABILITIES	14,722.36	13,892.62
B	ASSETS		
1	Non Current Assets		
	(a) Property, Plant & Equipment		
	Tangible Fixed Assets	1,193.95	1,246.39
	Capital work-in- progress	7.38	-
	Intangible Fixed Assets	0.02	0.02
	Investment Property	63.20	63.20
	(b) Non Current Investments	1,089.58	1,024.89
	(c) Other Non Current Assets	1,250.78	1,594.68
	Total Non Current Assets	3,604.92	3,929.17
2	Current Assets		
	(a) Inventories	2,215.30	3,695.41
	(b) Trade Receivables	4,101.04	1,419.29
	(c) Cash & Cash Equivalents	1,525.48	1,311.29
	(d) Other Current Assets	3,275.61	3,537.44
	Total Current Assets	11,117.43	9,963.43
	TOTAL - ASSETS	14,722.36	13,892.62

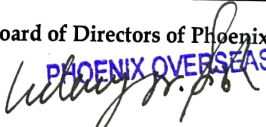
The Accompanying notes form part of Audited Financial Results

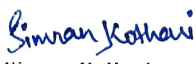
For Jain Seth & Co.
Chartered Accountants


Ramakant Sureka, Partner
Mem.No. 056451, Firm Regn. No. 002069W
UDIN- 26056451HDKDTP9836
Place - Kolkata
Date: 20/05/2026

For and on behalf of the Board of Directors of Phoenix Overseas Limited


Ayaresh Nandi
 Managing Director
 DIN-00722439
 Phoenix Overseas Limited


Uday Narayan Singh
 Director
 DIN - 00722449
 Phoenix Overseas Limited


Simran Kothari
 Company Secretary


Kingshuk Basu
 Chief Financial Officer



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Part 1 - Statement of Consolidated Audited Financial Results for the Half Year and Year ended 31st March, 2026

(Rs. In Lacs except per share data)

Sl. No.	Particulars	Half Year ended on			Year ended on	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
		Audited Refer Note 6	Unaudited	Audited Refer Note 6	Audited	Audited
1 Revenue						
(a) Revenue from Operations	37,195.36	23,853.41	28,681.27	61,048.77	48,795.38	
(b) Other Income	140.36	124.81	203.85	265.17	230.75	
Total Revenue	37,335.72	23,978.22	28,885.12	61,313.94	49,026.13	
2 Expenses						
(a) Cost of Materials Consumed	45.67	49.24	17.33	94.91	54.69	
(b) Purchase of Stock In Trade	33,380.51	20,089.69	25,776.34	53,470.20	43,009.60	
(c) Decrease/(Increase) in Inventory of Finished Goods	68.09	1,438.79	(1,273.07)	1,506.88	(823.37)	
(d) Employee Benefit Expenses	118.49	97.25	116.04	215.74	199.11	
(e) Handling, Administrative, Selling and Other Expenses	3,015.30	2,166.55	3,417.08	5,181.85	5,373.89	
(f) Finance Expenses	179.21	167.52	211.36	346.73	399.02	
(g) Depreciation and Amortisation Expenses	30.99	33.67	44.74	64.66	74.68	
Total Expenses	36,838.25	24,042.72	28,309.83	60,880.97	48,287.63	
Add:Share in Profit/(Loss) of Associate						
Resilient Exports Private Limited	(0.74)	2.08	0.41	1.34	0.45	
BCL Bio Energy Private Limited	72.32	(48.54)	(85.02)	23.78	(90.80)	
Profit/(Loss) from operations before Exceptional & Extraordinary Items & Tax (1 - 2)	569.06	(110.96)	490.68	458.10	648.15	
3 Extraordinary Items	-	-	-	-	-	
4 Exceptional Items	-	-	-	-	-	
Profit/(Loss) from operations before Extraordinary Items & Tax (3 - 4)	569.06	(110.96)	490.68	458.10	648.15	
5 & Tax (3 - 4)	-	-	-	-	-	
6 Extra Ordinary Items	-	-	-	-	-	
7 Profit/(Loss) from Ordinary Activities before Tax (5 - 6)	569.06	(110.96)	490.68	458.10	648.15	
8 Tax Expenses						
- Current Tax	117.83	-	163.12	117.83	191.60	
- Earlier Year Tax	-	-	-	-	-	
-Deferred Tax	(12.86)	9.66	(11.62)	(3.20)	(1.57)	
Total Tax Expenses	104.97	9.66	151.50	114.63	190.03	
9 Net Profit/(Loss) for the period from continuing operations (7 - 8)	464.09	(120.62)	339.18	343.47	458.12	
10 Profit/(Loss) from discontinuing operations before tax	-	-	-	-	-	
11 Tax Expense on discontinuing operations	-	-	-	-	-	
Profit/(Loss) from discontinuing operations after tax (10 - 11)	-	-	-	-	-	
13 Net Profit/(Loss) for the period (9 +12)	464.09	(120.62)	339.18	343.47	458.12	
Non Controlling Interest	(0.57)	0.27	0.05	(0.30)	0.14	
	463.52	(120.35)	339.23	343.17	458.26	
14 Details of Equity Share Capital						
Paid up Equity Share Capital (F.V. of Rs. 10/ each)	1,934.60	1,934.60	1,934.60	1,934.60	1,934.60	
15 Reserves excluding Revaluation Reserve	6,186.19	5,722.06	5,958.49	6,186.19	5,958.49	
16 Earnings per share of Rs. 10 each (Not annualised)						
(a) Basic	3.22	(1.44)	5.22	1.78	6.98	
(b) Diluted	3.22	(1.44)	5.22	1.78	6.98	

The Accompanying notes form part of Audited Financial Results

For Jain Seth & Co.
Chartered Accountants



Ramakant Sureka, Partner
Mem.No. 056451, Firm Regn. No. 002069W
Kolkata
UDIN- 26056451HDKDTP9836
Date: 20/05/2026

Phoenix Overseas Ltd
For and on behalf of the Board of Directors of Phoenix Overseas Limited

Apurvesh Nandi
 Managing Director
 DIN - 00722439
 Phoenix Overseas Limited

Uday Narayan Singh
 Director
 DIN-00722449
 Phoenix Overseas Limited

Simran Kothari
 Company Secretary

Kingshuk Basu
 Chief Financial Officer

PHOENIX OVERSEAS LIMITED
Consolidated Cash Flow Statement for the Year ended 31st March 2026

Amounts are in ₹ Lacs unless otherwise stated

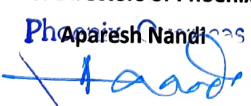

PARTICULARS	For the Year Ended 31 March, 2026	For the Year Ended 31 March, 2025
A. Cash Flow from Operating Activities:		
Net Profit Before Tax	432.97	738.50
Adjustments for:		
Interest Paid	346.73	399.02
CSR Spending	13.07	9.38
Loss(Profit) on Sale of Car	(9.49)	-
Depreciation, amortisation and impairment	64.66	74.68
Operating profit before working capital changes	847.94	1,221.58
Adjustments for:		
(Increase)/Decrease in trade and other receivables	(2,422.99)	1,018.50
(Increase)/Decrease in inventories	1,480.11	(805.54)
(Increase)/Decrease in miscellaneous expenditure	-	-
Increase/(Decrease in Trade Payables)	(241.19)	(3,391.34)
Cash generated from operations	(336.12)	(1,956.79)
Direct taxes refund/(paid)-net	(135.34)	(190.21)
Net Cash Flow from operating activities	(471.46)	(2,147.01)
B. Cash Flow from Investing Activities:		
Purchase of Fixed Assets	(10.11)	(50.88)
Loan to Associate Company	413.13	(861.28)
Purchase of Bank Fixed Deposits	(66.16)	472.37
Purchase of Investments	(39.58)	(216.46)
Net cash (used in) from investing activities	297.28	(656.25)
C. Cash Flow from Financing Activities		
Proceeds from Initial Public Issue (IPO)	-	2,931.20
IPO Expenses	-	(508.63)
Proceeds from long term borrowings	(92.51)	19.14
Proceeds from short term borrowings	956.76	1,222.56
Dividend Paid (Including Dividend Distribution Tax)	(116.08)	-
Interest Paid	(346.73)	(399.02)
CSR Spending	(13.07)	(9.38)
Net cash (used in) from financing activities	388.37	3,255.86
Net (decrease)/increase in cash and cash equivalents (214.19	452.60
Cash and cash equivalents at beginning of the year	1,311.29	858.69
Cash and cash equivalents at end of the year	1,525.48	1,311.29


Notes

- Cash Flow statement has been prepared under the indirect method as set out in the
- Previous year figures have been regrouped/reclassified wherever applicable.

The Accompanying notes form part of Audited Financial Results

For and on behalf of the Board of Directors of Phoenix Overseas Limited



Apareesh Nandi **Kingshuk Basu**
 Managing Director Chief Financial Officer



Simran Kothari **Uday Narayan Singh**
 Company Secretary Director

Place - Kolkata
 Date: 20/05/2026

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Statement of Consolidated Audited Financial Results for the Half Year and Year ended 31 March 2026

Notes -

- 1 These Consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective Meeting held on 20th May 2026
- 2 These financial results have been prepared in accordance with the requirements of Accounting Standards specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules 2014, as amended from time to time.
- 3 As per MCA Notification dated 16th February 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (issue of Capital and disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of IND-AS
- 4 The details of utilization of IPO proceeds as per SEBI Circular No. NSE/CML/2024/23 dated September 05, 2024 of Rs. 2931.20 lakhs upto 30 September 2025 are as follows :

Sr. No	Objects as disclosed in the offer document	Amount Disclosed in the Offer Document	Actual Amount Utilisation	Unutilised Amount	Remarks
1	Funding of our working capital requirements	1,000.00	1,000.00	-	Nil
2	Pursuing Inorganic Growth initiatives	600.00	-	600.00	Nil
3	General corporate purposes	859.41	40.29	819.12	Nil
4	Offer Related Expenses	471.79	471.79	-	Nil
	Total	2,931.20	1,512.08	1,419.12	

Details of Unutilised amount

Balance in Escrow Account with ICICI Ba	1.49
In Fixed Deposit with Bank of India	<u>1,417.63</u>
	<u><u>1,419.12</u></u>

- 5 Earning per Share Earning per Share is calculated on the weighted average of the share capital received by the Company. Half yearly EPS is not annualised.
- 6 The figures for the half year ended 31st March, 2026 & 31st March, 2025 are the balancing figures between audited figures in respect of full financial year and Unaudited year to date figures of the half year ended 30th September 2025 & 30th September 2024 respectively .
- 7 The figures of the corresponding periods have been regrouped / reclassified, wherever necessary to conform to current period classification / presentation.

8 The Ministry of Labour and Employment has implemented the New Labour Codes (Wages, Social Security, Industrial Relations, and Occupational Safety, Health & Working Conditions), effective 21 November 2025, replacing 29 existing labour laws. Based on available information and ICAI guidance, the Company has assessed the impact as not material and reflected it in its financial results for the half year and year ended 31st March, 2026. The Company continues to monitor the finalisation of rules by the Central and State Governments and clarifications from the Government on other aspects of the New Labour Codes and will account for such

For Jain Seth & Co.
Chartered Accountants

Ramak Sureka, Partner
Mem.No. 056451, Firm Regn. No. 002069W
Kolkata
UDIN- 26056451HDKDTP9836

Place - Kolkata
Date: 20/05/2026

For and on behalf of the Board of Directors of Phoenix Overseas Limited

Phoenix Overseas Ltd. PHOENIX OVERSEAS LIMITED

Aparesh Nandi Managing Director
Uday Narayan Singh
DIN - 00722449
Director

Simran Kothari
Kingshuk Basu
Company Secretary Chief Financial Officer



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Operating Segments

Particulars	Half Year ended on			Year ended on	
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
	Audited Refer Note 6	Unaudited	Audited Refer Note 6	Audited	Audited
A) Segment Revenue					
1 Merchant Exports	37,174.59	23,834.69	28,813.54	61,009.28	48,734.16
2 Fashion Accessories	51.85	51.39	0.62	103.25	97.48
3 Cold Storage Operations	109.28	92.14	70.95	201.42	194.48
4 Unallocated	(0.00)	-	-	(0.00)	-
Gross Revenue	<u>37,335.72</u>	<u>23,978.22</u>	<u>28,885.12</u>	<u>61,313.94</u>	<u>49,026.13</u>
B) Segment Results					
1 Merchant Exports	675.00	101.02	869.94	776.02	1,198.68
2 Fashion Accessories	(9.99)	(12.04)	(43.67)	(22.03)	(48.83)
3 Cold Storage Operations	11.97	14.90	(39.28)	26.87	(11.61)
4 Unallocated	71.28	(47.32)	(84.94)	23.96	(91.08)
	<u>748.26</u>	<u>56.56</u>	<u>702.03</u>	<u>804.83</u>	<u>1,047.16</u>
Less Finance Costs	179.21	167.52	211.36	346.73	399.02
Profit Before tax Including Share of Profit of Associates	<u>569.06</u>	<u>(110.96)</u>	<u>490.68</u>	<u>458.10</u>	<u>648.15</u>
C) Segment Assets					
1 Merchant Exports	13,550.95	12,055.93	12,732.52	13,550.95	12,732.52
2 Fashion Accessories	406.67	426.77	400.31	406.67	400.31
3 Cold Storage Operations	629.80	647.48	650.71	629.80	650.71
4 Unallocated	134.94	61.63	109.07	134.94	109.07
	<u>14,722.36</u>	<u>13,191.80</u>	<u>13,892.62</u>	<u>14,722.36</u>	<u>13,892.62</u>
D) Segment Liabilities					
1 Merchant Exports	6,603.62	5,520.78	5,986.70	6,603.62	5,986.70
2 Fashion Accessories	1.28	-	2.47	1.28	2.47
3 Cold Storage Operations	(3.39)	14.33	9.89	(3.39)	9.89
4 Unallocated	0.09	0.03	0.19	0.09	0.19
	<u>6,601.60</u>	<u>5,535.13</u>	<u>5,999.26</u>	<u>6,601.60</u>	<u>5,999.26</u>

Phoenix Overseas Ltd.

Managing Director

Phoenix Overseas Limited

Company Secretary

PHOENIX OVERSEAS LIMITED

Director

Phoenix Overseas Limited

Chief Financial Officer





Phoenix Overseas Limited

Three Star Export House
CIN: L15314WB2002PLC095587

Registered Office Address :
13-B, Bidhan Sarani, Kolkata - 700006
West Bengal, India

DECLARATION

In terms of regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirement) Amendment Regulations, 2016 read with SEBI circular no. CIR/CFD/CMD/56/2016 dated 27 May, 2016, we hereby declare that M/s Jain Seth & Co. Chartered Accountants (FRN: 002069W), the Statutory Auditors of the Company have issued an Audit Report with unmodified Opinion on the audited financial results of the Company both for standalone as well as consolidated accounts for the quarter and year ended on 31st March 2026.

Kindly take the same on your record.

For, PHOENIX OVERSEAS LIMITED

Phoenix Overseas Ltd.

Managing Director
APAREESH NANDI
MANAGING DIRECTOR
DIN: 00722439



Phoenix Overseas Limited

Three Star Export House
CIN: L15314WB2002PLC095587

Registered Office Address :
13-B, Bidhan Sarani, Kolkata - 700006
West Bengal, India

To
The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

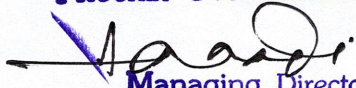
Subject: Declaration pursuant to Regulation 33 (2) (a) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

Pursuant to Regulation 33(2)(a) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended we do hereby confirm, declare and certify that the financial Results of the Company for the half year ended and year ended 31.03.2026 does not contain any false and misleading statement or Figures and does not omit any material fact which may make the statements or Figures contained therein Misleading.


Please take the same on the records.

Thanking You,

For, PHOENIX OVERSEAS LIMITED
Phoenix Overseas Ltd.


Managing Director
APARESH NANDI
Managing Director
DIN: 00722439

Phoenix Overseas Limited


Chief Financial Officer
KINGSHUK BASU
Chief Financial Officer

Date: 20-05-2026

Place: Kolkata