SAMAY
Engineers & Contractors
AN ISO 9001 : 2015 CERTIFIED COMPANY

SAMAY PROJECT SERVICES LIMITED
(Formerly known as Samay Project Services Private Limited)
1218, 17th Street, West End Colony, Mogappair,
Chennai - 600 050. Phone : +91-44-2624 1830 / 31
E-mail : info@samayprojects.in / sales@samayprojects.in
CIN : U74210TN2001PLC048005
Website : www.samayprojects.com

11th NOVEMBER 2026

Listing Department

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E), Mumbai – 400 051.
Symbol: SAMAY

Dear Sir/Madam,

Reg: Outcome of the Board meeting held on 11TH November 2026

Pursuant to the provisions of Regulations 23, 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we whereby inform you that the Board of Directors of Samay Project Services Limited at their Meeting held today, i.e., 11th November 2026 has inter alia considered and approved the following:

1. The Un-Audited Standalone and Consolidated Financial Results of the Company for the half year ended 30th November 2026 along with the Limited Review Report issued by the Statutory Auditors on the Standalone and Consolidated Financials were considered and approved by the Board of Directors of the Company.
2. Related Party Transactions – the Board ratified and approved the Related party Transactions for the half-year ended 30th September 2026.
3. Acquisition of shares in Wholly owned subsidiary Company – The Board ratified, approved and took record of all the acquisition of shares by Samay Project Services Limited in Samay BIOCNG Chittoor Private Limited, our wholly owned subsidiary company. Samay Project has invested to an extent of Rs.8.49 crores in Equity shares of its wholly owned subsidiary Samay BIOCNG Chittoor Private Limited with the approval of the Board.

Please find attached the Un-Audited Financial Results (Standalone and Consolidated) for the half year ended 30th September 2026 and the Limited Review Report dated 11th November 2026 Issued by the Auditors of the Company (Annexures).

The Board meeting commenced at 11.40 p.m. and concluded at 1.40 p.m.

Thanking you

Yours faithfully

FOR SAMAY PROJECT SERVICES LIMITED

Ramaa K

Mrs. Ramaa Krishnakumar

Company Secretary & Compliance Officer

11.11.2026

Samay Project Services Limited ★ CHENNAI 600 050

SAMAY PROJECT SERVICES LIMITED

Regd. Office No. 1218, 17th St, West End Colony, Mogappair, Chennai, Tamil Nadu - 600050

Website : samayprojects.com. Email id : accounts@samayprojects.in

CIN: U74210TN2001PLC048005

Statement of Standalone Assets and Liabilities as at 30th September, 2026 (Rs. In Lakhs)

Particulars	As At September 30, 2026	As At March 31, 2026
	(Unaudited)	(Audited)
A. EQUITY & LIABILITIES		
1. Shareholder's Fund		
(a) Share Capital	1,534.93	1,534.93
(b) Reserve & surplus	2,750.09	2,459.43
	4,285.02	3,994.36
Share Application Money pending Allotment		-
2. Non Current Liabilities		
(a) Long Term Borrowings (Secured)		0.89
(b) Deferred Tax Liabilities (Net)		-
(c) Other Long Term Liabilities	1.62	-
	1.62	0.89
3.Current Liabilities		
(a) Short Term Borrowings (Secured)	298.77	365.19
(b) Trade Payables	490.20	324.45
(c) Other Current Liabilities	321.93	272.40
(d) Short Term provision	374.17	124.95
	1,485.07	1,086.99
Total Liabilities	**5,771.71**	**5,082.25**
B. ASSETS		
1. Non Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
i) Tangible Assets	275.10	271.52
ii) Intangible Assets	0.85	0.98
iii) Capital Work in Progress		-
(b) Non Current Investments	591.00	50.00
(c) Deferred Tax Assets (Net)	0.91	1.13
(d) Long Term Loans & Advances	17.40	17.40
(e) Other Non Current Assets	3.38	2.56
	888.65	343.59
2. Current Assets		
(a) Inventories	142.50	139.18
(b) Trade Receivable	1,234.48	1,787.83
(c) Cash & Cash Equivalents	1,145.81	1,120.71
(d) Short Term Loans & Advances	2,189.60	1,499.31
(e) Other Current Assets	170.67	191.65
	4,883.07	4,738.66
Total Assets	**5,771.71**	**5,082.25**

For and on behalf of the Board of Directors

Samay Project Services Limited CHENNAI 600 050

Anand Rajagoapl
Managing Director
(DIN: 01039615)

Place : Chennai
Date : 11.11.2026

SAMAY PROJECT SERVICES LIMITED

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CIN: U74210TN2001PLC048005

Statement of Standalone Fianacial Results for the half year ended September 30, 2026

Rs. In Lakhs

Particulars	Half Year Ended			Year Ended	
	Sept 30,2026	Sept 30,2025	Mar 31st,2026	March 31,2026	March 31,2025
	(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operation:					
(a) Revenue From Operations	**2,461.19**	2,009.66	3,006.10	5,015.77	3,714.08
(b)Other Income	81.02	42.27	131.30	173.57	58.09
Total Revenue (a+b)	**2,542.21**	**2,051.94**	**3,137.40**	**5,189.34**	**3,772.17**
II. Expenses:					
(a) Purchase of Materials & Cost of Service	1,501.33	1,264.56	2,100.63	3,365.19	2,270.51
(b) Changes in stock in Trade, Work in Progress	-3.32	-16.54	-105.40	-121.94	89.00
(c) Employee Benefit Expenses	281.84	246.44	288.45	534.89	508.35
(d) Finance Cost	85.13	19.91	24.56	44.48	40.66
(e) Depreciation / Amoritisation expenses	10.07	10.79	9.53	20.32	17.67
(f) other expenses	331.20	205.44	272.25	477.69	273.10
Total Expenses (II)	**2,206.25**	**1,730.61**	**2,590.02**	**4,320.63**	**3,199.30**
III. Profit/(Loss) before Exceptional and Extraordinary Items & Tax	**335.96**	**321.33**	**547.38**	**868.71**	**572.87**
IV.Extraordinary, Exceptional & Prior Period Items *	55.00	**65.00**	-	**65.00**	-
V. Profit Before Tax	**390.96**	**386.33**	**547.38**	**933.71**	**572.87**
VI. Tax Expenses					-
(a) Provision for Tax - Current Year	100.08	99.84	134.12	233.96	148.42
(b) Provision for Tax - Earlier Year			6.76	6.76	0.30
(c) Deferred Tax	0.22	-0.71	6.26	5.55	0.91
Total Tax Expenses (VI)	**100.30**	**99.13**	**147.13**	**246.27**	**149.63**
VII. Net Profit / (Loss) for the Period (V-VI)	**290.66**	**287.20**	**400.25**	**687.44**	**423.24**
VIII. Paid up Equity Share Capital	1,534.93	1,534.93	1,534.93	1,534.93	1,102.93
(Face Value of Rs. 10/- each)	10.00	10.00	10.00	10.00	10.00
Earnings per Equity share (Half year/full year)					
(a) Basic (in Rs.)	1.89	2.13	2.64	4.77	3.84
(b) Diluted (in Rs.)	1.89	2.13	2.64	4.77	3.84

Samay Project Services Limited CHENNAI 600 050

For and on behalf of the Board of Directors

Anand Rajagoapl
Managing Director
(DIN: 01039615)

Place : Chennai
Date : 11.11.2026

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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	Half year ended 30.09.2026 (Unaudited)	Year ended 31.03.2026 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax (incl. exceptional item)	390.96	933.71
Adjustments for:		
Depreciation and amortisation	10.07	20.32
Finance cost	85.13	19.91
Bad debts written off	-	3.80
Impairment loss	-	-
Interest income	(58.01)	(66.79)
Profit on sale of property, plant & equipment	(0.01)	-
Operating profit before working capital changes	**428.15**	**910.96**
Changes in working capital:		
(Increase) / decrease in inventories	(3.32)	(121.94)
(Increase) / decrease in trade receivables	553.34	(465.43)
(Increase) / decrease in short-term loans and advances (excl. income-tax assets)	(365.48)	(343.92)
(Increase) / decrease in other current assets	20.97	(102.71)
(Increase) / decrease in other non-current assets	(0.82)	
Increase / (decrease) in trade payables	165.75	(120.98)
Increase / (decrease) in other current liabilities	49.53	(133.21)
Increase / (decrease) in other long-term liabilities	1.62	
Increase / (decrease) in short-term provisions (employee benefits)	(12.55)	
Rounding off	(0.02)	
Cash generated from operations	**837.18**	**(377.23)**
Less: Income taxes paid (net)	(163.13)	(266.20)
Net cash flow from / (used in) operating activities (A)	**674.05**	**(643.43)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment	(13.62)	(27.01)
Proceeds from sale of property, plant & equipment	0.10	-
Investment in equity shares (Samay BioCNG Chittoor Pvt Ltd)	(541.00)	(50.00)
Loans given to related party (Samay BioCNG Chittoor Pvt Ltd) / other long-term items (net)	0.00	(27.40)
(Investment in) / maturity of bank fixed deposits (net)	(34.98)	(677.37)
Interest received	58.01	66.79
Net cash flow from / (used in) investing activities (B)	**(531.48)**	**(714.99)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital (IPO)	-	432.00
Securities premium received (net of issue expenses)	-	795.72
(Increase) / decrease in non-current assets (as presented in FY 2025-26)	-	5.33
Proceeds / (repayment) of short-term borrowings (net)	(66.42)	156.39
Proceeds / (repayment) of long-term borrowings	(0.89)	0.89
Finance cost paid	(85.13)	(19.91)
Net cash flow from / (used in) financing activities (C)	**(152.44)**	**1,370.42**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(9.87)**	**12.00**
Cash and cash equivalents at the beginning of the period	12.28	0.27
Cash and cash equivalents at the end of the period	**2.41**	**12.28**
Cash and cash equivalents comprise:		
Cash on hand	0.02	0.08
Balances with banks in current accounts (incl. EEFC)	2.39	12.20
Total	**2.41**	**12.28**

Notes:

(i) The cash flow statement has been prepared under the indirect method as set out in Accounting Standard (AS) 3 - Cash Flow Statements.

(ii) Cash and cash equivalents comprise cash on hand and balances in current accounts. Fixed deposits with original maturity of more than 3 months are shown under investing activities.

(iii) Figures in brackets represent outflows.

(iv) Previous period figures have been regrouped / reclassified wherever necessary.

Place : Chennai
Date : 11.11.2026

Samay Project Services Limited ★ CHENNAI 600 050

For and on behalf of the Board of Direct

Anand Rajagoapl
Managing Director
(DIN: 01039615)

KRISHAAN & CO.
CHARTERED ACCOUNTANTS

FLAT No.10, 'C' WING, 6TH FLOOI
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email : admin@krishaan.i

Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the half year ended September 30, 2026

To

The Board of Directors

Samay Project Services Limited

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Samay Project Services Limited ("the Company") for the half year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the circulars issued by SEBI from time to time.

This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013, as amended, read with the 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.

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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain

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CHARTERED ACCOUNTANTS

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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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The figures for the half year ended March 31, 2026 included in the Statement are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited figures for the half year ended September 30, 2025, which were subjected to a limited review by us. Our conclusion is not modified in respect of this matter.

For Krishaan & Co.,
Chartered Accountants
FRN: 001453S

CA K Sundarrajan
Partner
M. No.: 208431
UDIN: 26208431QMPJMG1247

Place: Chennai
Date: 11.11.2026

SAMAY PROJECT SERVICES LIMITED
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Website : samayprojects.com. Email id : accounts@samayprojects.in
CIN: U74210TN2001PLC048005

Consolidated Statement of Assets and Liabilities as at September 30, 2026

Rs. in lakhs

	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1,534.93	1,534.93
	(b) Reserves and surplus	2,741.87	2,448.78
2	Share application money pending allotment	-	-
3	**Non-current liabilities**		
	(a) Long-term borrowings	-	0.89
	(b) Other long-term liabilities	1.62	-
4	**Current liabilities**		
	(a) Short-term borrowings	298.77	365.19
	(b) Trade payables	490.20	324.46
	(c) Other current liabilities	132.31	272.95
	(d) Short-term provisions	375.00	124.95
	TOTAL	**5,574.70**	**5,072.16**
B	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	275.10	271.52
	(b) Intangible assets	0.85	0.98
	(c) Capital work-in-progress	5.10	-
	(d) Non-current investments	-	-
	(e) Deferred tax assets (net)	1.61	1.83
	(f) Long-term loans and advances	33.23	-
	(g) Other non-current assets	3.38	2.56
2	**Current assets**		
	(a) Inventories	142.50	139.18
	(b) Trade receivables	1,234.48	1,787.83
	(c) Cash and bank balances	1,500.39	1,171.09
	(d) Short-term loans and advances	2,207.37	1,505.21
	(e) Other current assets	170.67	191.96
	TOTAL	**5,574.70**	**5,072.16**

Place : Chennai
Date : 11.11.2026

Samay Project Services Limited CHENNAI 600 050

For and on behalf of the Board of Directors

Anand Rajagoapl
Managing Director
(DIN: 01039615)

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Statement of Consolidated Financial Results for the half year ended September 30, 2026

Rs. in lakhs

	Particulars	Half year ended 30.09.2026 (Unaudited)	Half year ended 31.03.2026 (Audited)	Year ended 31.03.2026 (Audited)
I	Revenue from operations	2,461.19	3,006.10	5,015.77
II	Other income	84.33	131.62	173.89
III	**Total income (I+II)**	**2,545.52**	**3,137.72**	**5,189.66**
IV	Expenses			
	(a) Purchase of materials	1,501.33	1,750.90	3,365.19
	(b) Changes in inventories of stock-in-trade and work-in-progress	(3.32)	(105.40)	(121.94)
	(c) Employee benefit expenses	281.84	638.17	534.89
	(d) Finance costs	85.13	24.56	44.48
	(e) Depreciation and amortisation expense	10.07	9.53	20.32
	(f) Other expenses	331.26	283.92	489.36
	Total expenses (IV)	**2,206.30**	**2,601.69**	**4,332.30**
V	**Profit before exceptional items and tax (III-IV)**	**339.22**	**536.03**	**857.36**
VI	Exceptional item	55.00	-	65.00
VII	**Profit before tax (V+VI)**	**394.22**	**536.03**	**922.36**
VIII	Tax expense			
	(a) Current tax	100.92	134.12	233.96
	(b) Tax relating to earlier years	-		6.76
	(c) Deferred tax	0.22	5.56	4.85
	Total Tax expenses	**101.13**	**139.67**	**238.81**
IX	**Profit for the period (VII-VIII)**	**293.09**	**396.36**	**676.79**
X	Paid-up equity share capital (face value Rs.10 each)	1,534.93	1,534.93	1,534.93
XI	Earnings per share - Basic and diluted (Rs.) (half year not annualised)	1.91	2.58	4.70

Profit attributable to: Owners of the Company - 100% (wholly owned subsidiary; no non-controlling interest)

Notes:

1. Consolidated results include Samay BioCNG Chittoor Private Limited, a wholly owned subsidiary, prepared under AS 21 - Consolidated Financial Statements.
2. The subsidiary was incorpoarted on 13/11/2025 hence consolidated half yearly results for half year ended 30th Sep 2025 is not applicable.

Place : Chennai
Date : 11.11.2026

Samay Project Services Limited CHENNAI 600 050

For and on behalf of the Board of Directors

Anand Rajagoapl
Managing Director
(DIN: 01039615)

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CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in lakhs)

Particulars	Half year ended 30.09.2026 (Unaudited)	Year ended 31.03.2026 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	394.22	922.36
Adjustments for:		
Depreciation and amortisation	10.07	20.32
Finance cost	85.13	19.91
Bad debts written off	-	3.80
Impairment loss	-	0.00
Profit on sale of property, plant & equipment	(0.01)	-
Interest income	(61.32)	(67.10)
Operating profit before working capital changes	**428.09**	**899.30**
Changes in working capital:		
(Increase)/decrease in inventories	(3.32)	(121.94)
(Increase)/decrease in trade receivables	553.34	(465.43)
(Increase)/decrease in short-term loans & advances (excl. tax assets)	(382.91)	(349.82)
(Increase)/decrease in other current assets	21.29	(103.03)
(Increase)/decrease in other non-current assets	(0.82)	
Increase/(decrease) in trade payables	165.73	(120.98)
Increase/(decrease) in other current liabilities	(140.64)	(132.65)
Increase/(decrease) in other long-term liabilities	1.62	
Increase/(decrease) in provisions for employee benefits	(12.55)	
Rounding off	0.00	
Cash generated from operations	**629.84**	**(394.56)**
Less: Income taxes paid (net)	(163.46)	(266.20)
Net cash from / (used in) operating activities (A)	**466.37**	**(660.75)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment / CWIP	(18.72)	(27.01)
Proceeds from sale of property, plant & equipment	0.10	-
Capital advances paid (land EMD, land acquisition / allocation fees)	(27.33)	(10.00)
(Investment in) / maturity of bank deposits (net)	(352.29)	(677.37)
Interest received	61.32	67.10
Net cash from / (used in) investing activities (B)	**(336.92)**	**(647.28)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	-	432.00
Securities premium received (net of issue expenses)	-	795.72
(Increase)/decrease in non-current assets (as presented in FY 2025-26)	-	5.33

Samay Project Services Limited CHENNAI 600 050

Proceeds / (repayment) of short-term borrowings (net)	(66.42)	156.39
Proceeds / (repayment) of long-term borrowings	(0.89)	0.89
Finance cost paid	(85.13)	(19.91)
Net cash from / (used in) financing activities (C)	**(152.44)**	**1,370.42**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(22.99)**	**62.39**
Cash and cash equivalents at the beginning of the period	62.66	0.27
Cash and cash equivalents at the end of the period	**39.68**	**62.66**
Cash and cash equivalents comprise:		
Cash on hand	0.02	0.08
Balances with banks in current accounts	39.66	22.59
Fixed deposits (original maturity up to 3 months)	-	40.00
Total	**39.68**	**62.66**

Notes:

(i) Prepared under the indirect method as set out in AS 3 - Cash Flow Statements, from the consolidated balance sheets at 31.03.2026 (audited) and 30.09.2026 and the consolidated P&L.

(ii) Figures in brackets represent outflows. Previous year figures are as per the audited consolidated cash flow statement, regrouped where necessary.

For and on behalf of the Board of Directors

Project Services Limited ★ Sanmar CHENNAI 600 050

Anand Rajagoapl
Managing Director
(DIN: 01039615)

Place : Chennai
Date : 11.11.2026

KRISHAAN & CO.
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the half year ended September 30, 2026

To
The Board of Directors
Samay Project Services Limited

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Samay Project Services Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the half year ended September 30, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the circulars issued by SEBI from time to time.

This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS 25) and Accounting Standard 21 "Consolidated Financial Statements" (AS 21), prescribed under Section 133 of the Companies Act, 2013, as amended, read with the 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.

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

KRISHAAN & CO.
CHARTERED ACCOUNTANTS

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scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 circulars issued by SEBI under Regulation 33(8) of the said Regulations, to the extent applicable.

The Statement includes the results of the following entity:

a) Samay BioCNG Chittoor Private Limited – wholly owned subsidiary.

(incorporated on November 13, 2025)

Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the interim financial information certified by the Management referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial information of the subsidiary included in the Statement, whose interim financial information reflects total assets of Rs. 606.52 lakhs as at September 30, 2026, total revenues of Rs. 3.31 lakhs, total net profit after tax of Rs. 2.42 lakhs and net cash outflows of Rs. 13.12 lakhs for the half year ended September 30, 2026, as considered in the Statement. This interim financial information has not been reviewed by its auditor and has been furnished to us by the Management. Our conclusion on the Statement, in so far as it relates to the subsidiary, is based solely on such Management-certified interim financial information. According to the information and explanations given to us by the Management, this interim

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CHARTERED ACCOUNTANTS

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financial information is not material to the Group. Our conclusion on the Statement is not modified in respect of this matter.

Our conclusion is not modified in respect of this matter.

For Krishaan & Co.,
Chartered Accountants
FRN: 001453S



K Sundarrajan
Partner
M. No.: 208431
UDIN: 26208431BGXIDL2245

Place: Chennai
Date: 11.11.2026