



Date- 30.05.2026.

To,
The Manager,
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.

NSE Symbol: SAVY

Sub: Outcome of Board Meeting to be held on 30th May 2026.

This is to inform you that the Company's Board has in its meeting held on 30th May, 2026 held at registered office of the Company commenced at 5.30 p.m. and concluded at 10.00 p.m. in pursuance with Regulation 30(4) and Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 has been approved by the Board of Directors and taken on record inter-alia the following matters:

1. Considered and approved Audited Financial Results for the quarter and year ended on 31st March, 2026.
2. Considered and approved Statutory Auditors Report in pursuance with Regulation 33 of the SEBI (LODR) Regulations, 2015 for the financial year as on 31st March, 2026.
3. Considered and approved Cash Flow Statement for the year ended on 31st March, 2026.

Kindly take the same on records and acknowledge the receipt.

Thanking you,
Yours Faithfully



Contact

079 7963 8493
info@savyinfra.com
compliance@savyinfra.com



Registered Office: Gujarat
718, Sharan Circle Business Hub,
Zundal Circle, Chandisheha,
Ahmedabad-382421, Gujarat.

Corporate Office: Mumbai
520, Manish Chambers,
Sonavala road, Goregaon (E),
Mumbai, (MH) Pin: 400063

Branch Office: Odisha
Plot No. 24/1448,
Ghansakhchhak, Angul
Road, Angul-759122, Odisha.

Branch Office: Andhra Pradesh
D 7-193, Bbagat colony, opp. Grama
Sachivalayam, Dist: Parvathipuram
Pin: 535521. (Andhra Pradesh)



Savy Infra & Logistics Limited

CIN No. : L52290GJ2006PLC047516

For & on behalf of Board of

Savy Infra and Logistics Limited

For, SAVY INFRA AND LOGISTICS LTD.

Director

Tilak Mundhra
Managing Director
DIN: 05259145



Contact

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Independent Auditors' Report on Half-yearly and Year to date Financial Results of the Company pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of

Savy Infra and Logistics Limited

(Formerly known as "Savy Infra and Logistics Private Limited"
and "Shubhangi Metal Private Limited")

Office no 718, Sharan Circle Hub,

Zundal circle, Gandhi Nagar, Gujarat-382421

We have audited the accompanying half-yearly financial results of **Savy Infra and Logistics Limited (Formerly known as "Savy Infra and Logistics Private Limited" and "Shubhangi Metal Private Limited") ("the Company")** for the half-year ended March 31, 2026 and the year-to-date results for the period from April 1, 2025 to March 31, 2026, 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 ("Listing Regulations").

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

- (i) are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit/ (loss) and other financial information for the half-year ended March 31, 2026 as well as the year-to-date results for the period from April 1, 2025 to March 31, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs 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 statements 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual financial results.



Management's Responsibilities for the Financial Results

These half-yearly financial results as well as the year-to-date financial results have been prepared on the basis of the interim and annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 - Interim Financial Reporting 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 for safeguarding of the assets of the 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 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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 Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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

- a. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud



involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- b. 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to 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 made by the Board of Directors.
- d. Conclude on the appropriateness of the 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 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.
- e. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent 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 Matters

1. The statement includes the results for the half year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited half yearly figures for the period ended September 30, 2025, which were subjected to limited review."

For **PIYUSH KOTHARI & ASSOCIATES**
CHARTERED ACCOUNTANTS

FRN: 140711W



Piyush Kothari
Partner

M. No.: 158407

UDIN: 26158407MWCZEQ4792

Date: May 30, 2026

Place: Ahmedabad

SAVY INFRA AND LOGISTICS LIMITED

Formerly known as "Savy Infra and Logistics Private Limited"
and "Shubhangi Metal Private Limited"


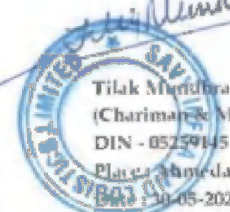
BALANCE SHEET FOR THE YEAR ENDED MARCH 31, 2026


CIN: I52290GJ2006PL0047516

(Rs. In Lacs)

Particulars	Note No.	As at	As at
		March 31, 2026	March 31, 2025
		₹	₹
A			
EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2	2,080.85	1,497.65
(b) Reserves and surplus	3	13,739.57	3,778.79
		15,840.42	5,276.44
(2) Non-current liabilities			
(a) Long Term Borrowing	3	4,078.53	3,525.88
(b) Long Term Provision	4	6.24	3.75
		4,084.77	3,529.63
(3) Current liabilities			
(a) Short Term Borrowing	8	1,097.38	957.92
(b) Trade payables			
(i) Total outstanding dues of micro enterprises and small			
(ii) Total outstanding dues of creditors other than micro enterprises and small	6	4,041.21	3,446.76
(c) Other current liabilities	7	2,140.45	2,780.15
(d) Short-term provisions	8	895.71	390.04
		8,224.97	9,774.87
TOTAL		28,149.71	18,580.92
B			
ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment & Intangible Assets	9	461.84	301.93
(i) Property, Plant & Equipment		0.00	0.00
(ii) Intangible Assets		1.50	1.50
(b) Deferred Tax Asset (Net)	10	3.63	1.10
(c) Other Non-current Assets	11	4,168.72	3,349.47
		4,635.71	3,654.00
(2) Current assets			
(a) Inventories	12	7,606.24	4,809.01
(b) Trade receivables	13	13,779.35	9,692.82
(c) Cash and cash equivalents	14	83.46	32.35
(d) Short-term loans and advances	15	1,842.73	156.00
(e) Other current assets	16	0.00	36.74
		23,514.00	14,728.92
TOTAL		28,149.71	18,580.92
See accompanying notes forming part of the Financial Statements			

For and on behalf of the Board of Directors of
Savy Infra and Logistics Limited



 Tilak Mundhra
 (Chairman & Managing Director)
 DIN - 05259145
 Place: Ahmedabad
 Date: 30-05-2026


 Liladhar Mundhra
 (Director)
 DIN - 07591192
 Place: Ahmedabad
 Date: 30-05-2026

SAVY INFRA AND LOGISTICS LIMITED

Formerly known as "Savy Infra and Logistics Private Limited" and "Shubhangi Metal Private Limited"

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

CIN: L52290GJ2006PLC067516

(Rs. In Lacs)

Particulars	Note No.	For the Half-year ended			For the year ended March 31, 2026	For the Year ended March 31, 2025
		For the Year ended March 31, 2026	September 30, 2025	March 31, 2025		
		Audited	Unaudited	Audited		
I Revenue from operations	17	42,257.49	21,570.13	18,546.73	63,827.62	28,339.05
II Other income	18	632.10	0.00	36.49	632.10	37.51
III Total Revenue (I + II)		42,889.59	21,570.13	18,583.22	64,459.72	28,376.56
IV Expenses:						
(a) Cost of Raw Material Consumed		0.00	0.00	0.00	0.00	0.00
(b) Purchase of Stock-in-Trade	19	37,998.51	7,097.14	5,876.72	45,095.65	8,133.43
(c) Direct Cost	19	453.27	14,857.38	11,973.32	15,312.45	19,926.11
(d) Changes in inventories of stock-in-trade	20	116.74	-3,113.96	-1,858.05	-2,997.22	-3,467.40
(e) Employee benefits expense	21	122.04	79.93	74.48	197.97	113.41
(f) Finance costs	22	567.31	49.82	147.17	617.13	175.23
(g) Depreciation and amortization expense	9	23.95	0.00	0.00	23.95	0.00
(h) Other expenses	23	178.85	79.01	43.43	257.86	109.91
Total Expenses		39,462.67	19,045.12	16,257.09	58,507.79	24,990.69
V Profit before prior-period items and tax (III - IV)		3,426.92	2,525.00	2,326.13	5,951.93	3,385.87
VI Prior-Period Items		0.00	0.00	-7.75	0.00	-7.75
V Profit before tax (III - IV)		3,426.92	2,525.00	2,333.88	5,951.93	3,390.62
VI Tax expense:						
(1) Current tax expense		1,054.64	696.42	998.63	1,751.06	998.63
(2) Deferred tax credit		-2.56	0.00	-1.08	-2.56	-1.08
(3) (Excess)/Short Provision for earlier years		0.00	0.00	0.00	0.00	0.00
		1,052.08	696.42	997.55	1,748.50	997.55
VII Profit from continuing operations (V-VI)		2,374.84	1,828.59	1,336.34	4,203.43	2,396.07
VIII Earnings per Equity Share :- Face Value of ₹ 10/- each	24					
Basic		0.82	21.39	9.51	22.21	16.65
Diluted		0.82	21.39	9.51	22.21	16.65
See accompanying notes forming part of the Financial Statements	24-32					

For and on behalf of the Board of Directors of
Savy Infra and Logistics Limited

Liladhar Mundhra
Liladhar Mundhra
(Chairman & Managing Director)
DIN - 05259145
Date : 30-05-2026



Liladhar Mundhra
Liladhar Mundhra
(Director)
DIN - 07891192
Date : 30-05-2026

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SAVY INFRA AND LOGISTICS LIMITED

Formerly known as "Savy Infra and Logistics Private Limited" and
"Shubhangi Metal Private Limited"

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

CIN: U52906GJ2006PL1047516

As at March 31, 2026

Particulars	For the Year ended March 31, 2026		As at March 31, 2025	
	₹	₹	₹	₹
A) CASH FLOW FROM OPERATING ACTIVITIES:				
1. Profit before Tax		5,951.93		5,343.62
Add/(Deduct): Adjustment for				
Interest Expenses	795.86		175.63	
Interest income	(632.08)		-	
Goodwill	2.48		-	
Interest on Delayed Payment of Taxes	-		-	
Depreciation & amortization expense	23.95		-	
Other Finance Costs	-		-	
2. Operating Profit before working capital changes		5,942.14		3,569.25
Changes in Working Capital:				
Adjustment for:				
(Increase)/Decrease in other current Assets	-		(35.64)	
(Increase)/Decrease in Short term Loans and Advances	(1,686.75)		(155.56)	
(Increase)/Decrease in Trade Receivables	(4,086.73)		(9,851.59)	
(Increase)/Decrease in Inventories	(2,997.23)		(3,357.07)	
(Increase)/Decrease in Investments	-		-	
Increase/(Decrease) In Trade Payables	(3,405.55)		5,045.72	
Increase/(Decrease) in Other Current Liabilities and Provisions	(599.70)		2,739.18	
Increase/(Decrease) Long term provision	(2.49)		(3.75)	
Increase/(Decrease) Short term provision	(8.40)		52.29	
Net Changes in Working Capital		(10,705.65)		(4,566.63)
3. Cash generated from operations		(4,826.71)		(997.38)
Income Tax Paid (Net)		(305.29)		(428.31)
Net Cash flow from Operating Activities		(5,131.99)		(1,426.69)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase/Advances against Fixed Assets (Land & Plant and Machinery)		(791.11)		(1,300)
(Increase)/Decrease in Other Non-current Assets		(619.25)		(4.64)
Net Cash flow used in Investing Activities		(1,210.36)		(1,305)
C) CASH FLOW FROM FINANCING ACTIVITIES				
Receipts from Borrowings				
Repayment of Borrowings		692.31		3,351.39
Increase/(Decrease) in Short Term Borrowing				
Proceeds from issue of Equity shares		6,360.55		1,487.65
Finance Cost Paid		(295.86)		(175.63)
Net Cash flow from Financing Activities		6,457.00		4,863.41
Net Increase/(decrease) in Cash and cash equivalents (A+B+C)		114.65		(68.28)
Cash and cash equivalents at the beginning of the year		(28.79)		39.14
Cash and cash equivalents as at the end of the year		85.46		(28.79)
Cash and Cash Equivalents consists of :-				
(i) Bank cash-in-hand		11.52		32.07
(ii) (b) Balances with banks		73.64		(0.28)
Total		85.46		(2.25)

Notes

The above Cash Flow Statement has been prepared under the Indirect Method, set out in Accounting Standard (AS-3) Cash Flow Statements specified under Section 133 of the Companies Act, 2013.

See accompanying notes forming part of the Financial Statements

For and on behalf of the Board of Directors of
Savy Infra and Logistics Limited



(Signature)
Chairman & Managing Director
CIN - 05259145
Ahmedabad
30-08-2026

(Signature)
Liladkar Mandira
(Director)
DIN - 07591192
Place : Ahmedabad
Date : 30-08-2026

(Signature)

1. CORPORATE INFORMATION

2. SHARE CAPITAL

(Rs. In Lacs)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	₹	Number	₹
Authorised:				
Equity Shares of ₹ 10/- each	2,50,00,000	2,500.00	2,50,00,000	2,500.00
	2,50,00,000	2,500.00	2,50,00,000	2,500.00
Issued, Subscribed and Paid up:				
Equity Shares of ₹ 10/- each fully paid-up	2,08,08,480	2,080.85	1,49,76,480	1,497.65
Total	2,08,08,480	2,080.85	1,49,76,480	1,497.65

Notes:

(a) Rights, Preferences and Restrictions attached to equity shares :

- Right to receive dividend as may be approved by the Board of Directors / Annual General Meeting.
- The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.
- Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands, has one vote if he is present in person and on a poll shall have the right to vote in proportion to his share of the paid-up capital of the company.

The first public issue of Equity Shares of the Company was held on 28-07-2025. The face value of the Equity Share is Rs.10. The Company has issued total 58,32,000 shares at a premium of Rs.110/-

(b) Reconciliation of the number of shares outstanding at the beginning and at the end of the year

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	₹	Number	₹
Equity Shares of ₹ 10 each				
Shares outstanding at the beginning of the year	1,49,76,480	14,97,64,800	1,00,000	10,00,000
Add: Shares issued during the year	58,32,000	5,83,20,000	24,804	2,48,040
Add: Bonus Shares Issued during the year	-	-	1,48,51,676	-
Shares outstanding at the end of the year	2,08,08,480	20,80,84,800	1,49,76,480	12,48,040

(c) Details of equity shares held by each shareholder holding more than 5% shares:

Name of Shareholder	As at March 31, 2026		As at March 31, 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
(a) Liladhar Mundhra	48,30,000	23.21%	48,30,000	32.25%
(b) Tilak Mundhra	80,31,000	38.59%	80,31,000	53.62%

(d) Details of equity shares held by promoters

Shares held by promoters at the end of the year						
S. No.	Name of Promoter	As at March 31, 2026		As at March 31, 2025		% Change during the year
		No.	% of Holding	No.	% of Holding	
(a)	Liladhar Mundhra	48,30,000	23.21%	48,30,000	32.25%	(9.04%)
(b)	Tilak Mundhra	80,31,000	38.59%	80,31,000	53.62%	(15.03%)



[Signature]

Liladhar Mundhra

Liladhar Mundhra

I. CORPORATE INFORMATION

(Rs. In Lacs)

3 RESERVES AND SURPLUS

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Securities premium	298.24	-
Add: received during the year	5,777.35	298.24
	6,075.59	298.24000
(b) Surplus in Statement of Profit and Loss.		
Opening Balance	3,480.55	1,084.48
Add: Profit for the year	4,203.43	2,396.07
Closing Balance	7,683.98	3,480.55
Total	13,759.57	3,778.79

4 LONG-TERM BORROWINGS

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
<u>Secured Loan</u>		
-Term Loan		
-From banks	207.62	25.88
-From others		
<u>Unsecured Loan</u>		
-Term Loan		
-From banks	3,500.00	3,500.00
-From others	370.91	
Total	4,078.53	3,525.88

Security & Repayment terms: This loans facility are Secured and un-secured loans taken from various banks and NBFC

LONG TERM PROVISION

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Provision for Gratuity	6.24	3.75
Total	6.24	3.75

5 SHORT-TERM BORROWINGS

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
<u>Secured Loan</u>		
(a) Loan Repayable on demand		
(i) From Banks	816.39	884.23
(b) Current Maturities of Long-term Debt		
<u>Unsecured Loan</u>		
(a) Related Party Loan	251.21	153.69
(b) From Bank	29.98	
Total	1,097.58	957.92

Security & Repayment terms: This Cash Credit facility is hypothecated against primary security i.e. bank-debts and directors personal asset (residential flat) is given collateral security.



[Signature]

[Signature]

SAVY INFRA AND LOGISTICS LIMITED

Formerly known as "Savy Infra and Logistics Private Limited" and "Shubhangi Metal Private Limited"

1. CORPORATE INFORMATION

(Rs. In Lacs)

6 TRADE PAYABLES

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises:	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	4,041.21	5,446.76
Total	4,041.21	5,446.76

A. Trade Payables Ageing Schedule

Particulars	Outstanding as on March 31, 2026 for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	3,545.86	495.35	-	-	4,041.21
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

B. Trade Payables Ageing Schedule

Particulars	Outstanding as on March 31, 2025 for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	5,409.97	36.79	-	-	5,446.76
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

7 OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Statutory dues payable	355.59	160.15
Salary expense payable	83.22	106.06
Director's sitting fees payable	0.54	2.00
Interest payable over unsecured loan	22.44	22.43
(b) Statutory Liabilities (includes Property Tax, Tax Deducted at Source and Goods and Service Tax)	269.26	-
Current Maturities of Long-term Debt		
© Advance from Debtors	1,458.93	2,489.51
Total	2,190.45	2,780.15

8 SHORT TERM PROVISIONS

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Provision for taxation	894.23	588.95
(b) Provision for Audit Fees	1.50	1.08
(c) Creditors for Expenses	-	-
(d) Gratuity	-	0.02
Total	895.73	590.04



To
Jitendra Kulkarni

Komandhar

SAVY INFRA AND LOGISTICS LIMITED
 ANNUAL REPORT 2025-26
 SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF
 NET PROFIT/LOSS AND RECONCILIATION OF NETWORTH
 I. CORPORATE INFORMATION

(Rs. In Lakhs)

9. PROPERTY, PLANT AND EQUIPMENT

Particulars	Gross Block (At Cost)				Accumulated Depreciation / Amortisation				Net Block	
	As at April 1, 2025	Additions during the period/year	Deductions/Transfer during the period/year	As at March 31, 2026	As at April 1, 2025	For the period/year	(Excess)/Short Depreciation of Earlier Years	Deductions/Transfer during the period/year	As at March 31, 2026	As at March 31, 2025
Net Tangible Assets										
01 Air-Conditioner	0.01	-	0.01	-	-	-	-	-	-	-
02 Computer Equip	-0.01	-	-0.01	-	-	-	-	-	-	-
03 Land at Malvan-Survey No 742	301.95	-	-	301.95	-	-	-	-	301.95	301.95
04 Vehicles	-301.95	-	-	-301.95	-	-	-	-	-301.95	-301.95
Total	301.95	183.86	-	301.95	-	23.95	-	23.95	199.00	301.95
In Tangible Assets										
10 Cost Inverse	1.50	-	-	1.50	-	-	-	-	1.50	1.50
Total	1.50	-	-	1.50	-	-	-	-	-1.50	-1.50
Grand Total	303.45	183.86	0.02	487.29	-	23.95	-	23.95	463.34	303.45
Previous Year	-303.45	-	-0.02	-303.43	-	-	-	-	-303.43	-303.43

Figures in brackets are given in brackets.

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SAVY INFRA AND LOGISTICS LIMITED

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES,
RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

1. CORPORATE INFORMATION

(Rs. In Lacs)

10 DEFERRED TAX ASSETS (NET)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Deferred Tax assets arising on account of:		
(a) Difference between WDV as per Companies Act, 2013 and Income Tax Act, 1961	3.65	1.10
Total	3.65	1.10

11 OTHER NON-CURRENT ASSETS

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Long Term Loans and Advances	4,130.00	3,500.00
(b) Capital W.I.P.	-	-
(c) Fixed Deposit against Bank Guarantee	-	48.76
(d) Security and Other deposit	38.72	0.71
Total	4,168.72	3,549.47

12 INVENTORIES

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Stock-in-Trade	-	-
(b) Raw-Materials	513.78	128.75
(c) Work-In Progress	7,292.46	4,680.26
Total	7,806.24	4,809.01

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I. CORPORATE INFORMATION

(Rs. In Lacs)

13 TRADE RECEIVABLES

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Unsecured, Considered Good		
- Outstanding for a period exceeding six months from the date they are due for payment	0	0
- Other Trade Receivables	13,779.55	9,692.82
Total	13,779.55	9,692.82

A. Ageing of Trade Receivables are as follows:

Particulars	Outstanding as on March 31, 2025 for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	11,770.61	1,586.39	422.58	0	-	13,779.55
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

B. Ageing of Trade Receivables are as follows:

Particulars	Outstanding as on March 31, 2024 for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	9,114.99	40.65	537.18	0	-	9,692.82
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

14 CASH AND CASH EQUIVALENTS

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Cash-in-hand	11.82	32.07
(b) Balances with banks	73.64	0.28
Total	85.46	32.35

15 SHORT-TERM LOANS AND ADVANCES

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Vendor Advances	-	-
(b) Loans to Directors & Relatives	5.00	156.00
(c) TDS Receivable	-	-
(d) Other Advances	1,406.35	-
(e) Capital Advance	431.20	-
Total	1,842.75	156.00

16 OTHER CURRENT ASSETS

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Accrued interest on FD	-	36.74
Total	-	36.74

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1. CORPORATE INFORMATION

17 REVENUE FROM OPERATIONS

(Rs. In Lacs)

Particulars	For the Year ended March 31, 2026	As at March 31, 2025
	₹	₹
(a) Sale of Services	63,827.62	28,339.05
(b) Sale of goods	0.00	-
Total	63,827.62	28,339.05

18 OTHER INCOME

Particulars	For the Year ended March 31, 2026	As at March 31, 2025
	₹	₹
(a) Cash Discount	0.02	0.25
(b) FD Redemption Interest	2.08	2.73
(c) Miscellaneous Income	0.00	0.01
(d) Interest accrued	630.00	34.52
Total	632.10	37.51

19 PURCHASE OF STOCK-IN-TRADE

Particulars	For the Year ended March 31, 2026	As at March 31, 2025
	₹	₹
(a) Purchases	45,095.65	8,133.44
(b) Site & Labour Subcontract Expenses	14,907.85	11,298.72
(c) Sub-Contract Expenses	404.60	8,627.39
Total	60,408.10	28,059.54

20 CHANGES IN INVENTORIES OF STOCK-IN-TRADE, RAW MATERIALS, WIP

Particulars	For the Year ended March 31, 2026	As at March 31, 2025
	₹	₹
(a) Opening Stock	4,809.01	1,341.61
(b) Less: Closing Stock	-7,806.23	-4,809.01
Total	-2,997.22	-3,467.40

21 EMPLOYEE BENEFIT EXPENSES

Particulars	For the Year ended March 31, 2026	As at March 31, 2025
	₹	₹
(a) Salaries and incentives	135.30	94.25
(b) Director remuneration	60.00	15.00
(c) Gratuity Expense	2.48	1.89
(d) Staff Welfare expenses	0.19	2.28
Total	197.97	113.41

22 FINANCE COSTS

Particulars	For the Year ended March 31, 2026	As at March 31, 2025
	₹	₹
(a) Bank Processing Fees	0.20	6.88
(b) Bank Charges	21.07	23.23
(c) Interest on Unsecured Loans	42.00	40.80
(d) Interest on Cash Credit Account and other loans account	553.86	104.32
Total	617.13	175.23

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SAVY INFRA AND LOGISTICS LIMITED

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

1. CORPORATE INFORMATION

(Rs. In Lacs)

23 OTHER EXPENSES

Particulars	For the Year ended March 31, 2026	As at March 31, 2025
	₹	₹
1 Computer Expenses	0.29	0.00
2 Business Expenses	2.67	0.00
3 Food-Refreshment Expenses	0.00	0.00
4 Insurance Expenses	2.65	10.84
5 Discount	0.00	0.00
6 Legal & Professional Expenses	97.84	25.68
7 Donation	0.00	1.11
8 Travelling Expenses	10.66	9.16
9 Hotel Stay Expenses	0.00	0.00
10 IPO Expenses	1.46	0.00
11 Rent Expenses	6.16	2.58
12 Postage-Courier Expenses	0.15	0.24
13 Printing & Stationary Expenses	0.38	0.65
14 Miscellaneous Expenses	0.42	5.79
15 Office Expenses	6.50	4.53
16 CSR Expenses	31.82	10.00
17 Round Off	0.00	0.00
18 Advertisement Expenses	7.13	0.00
19 Govt Expense	20.03	5.10
20 Repair & Maintainance	0.02	0.30
21 Roc Filing Exps	0.00	0.00
22 Director Sitting Fees	0.42	2.22
23 Prior Period Expense	0.00	0.00
24 GST Expenses	31.86	0.00
25 Other Expenses	2.76	0.00
26 Tally Renewal Charges	0.35	0.00
27 Rating Agency Charges	12.50	0.00
28 Internal Audit Fees	0.50	0.00
29 Interest on late payment of Taxes , TDS and others	19.79	30.51
Total	256.36	108.71
Note:		
(i) Remuneration to Auditors (including service tax wherever applicable):		
As Auditors - Statutory Audit	1.50	1.20
For Tax audit	0.00	0.00
Certification Work	0.00	0.00
For reimbursement of expenses	0.00	0.00
Total	1.50	1.20

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FD



1. CORPORATE INFORMATION

(Rs. In Lacs)

24 The calculation of basic & diluted earnings per share is based on the earnings and number of shares as computed below:

Particulars	For the Year ended March 31, 2026	As at March 31, 2025
	₹ (Except share data)	₹ (Except share data)
(a) Net Profit/(Loss) for the year attributable to equity shareholders (₹)	42,03,43,000	23,96,07,000
(b) Weighted Average number of shares outstanding	1,89,23,066	1,43,94,887
(c) Nominal Value of each share (₹)	10.00	10.00
(d) Basic & Diluted Earnings Per Share (₹) (a/b) (Pre Bonus & Split)	22.21	16.65
(e) Basic & Diluted Earnings Per Share (₹) (a/b) (Post Bonus & Split)		

Calculation of weighted Average of Number of Share For the FY 2025-26

01-04-2025 to 31-03-2026

Calculated Upto	Date of shares allot	No. of Days	No. of Shares Outstanding	Final Weighted Average Shares
31-03-2026	01-04-2025	365	1,49,76,480	1,49,76,480
31-03-2026	28-07-2025	247	58,32,000	39,46,586
31-03-2026		Total	2,08,08,480	1,89,23,066

25 RELATED PARTY TRANSACTIONS

(a) Names of Related Parties where there were transactions during the year:

Sr. No.	Name of Related Party	Description of relationship
1	Chandan Mundhra	Relative of Director
2	Tilak Mundhra	Managing Director
3	Liladhar Mundhra	Director
4	Advait Corporation	Proprietorship concern of Director
5	Liladhar Mundhra HUF	HUF firm of Director
7	Sneha Parth Shah	Appointed as Company secretary w.e.f 24/09/2024
8	Maharshi Devendrabhai Trivedi	Appointed as CFO w.e.f 13/05/2024
9	Gopesh Shah	Appointed as Independent director w.e.f 12/06/2024
10	Sagar Arole	Appointed as Independent director w.e.f 12/06/2024
11	Anjali Jain	Appointed as Independent director w.e.f 12/06/2024

(b) Details of transactions with related party during the year and balances as at the year end:

Particulars	Chandan Mundhra	Tilak Mundhra	Sneha Parth Shah
	₹	₹	
Transactions during the year:			
Loan Taken	15.30	3.87	
Loan Repaid	1.55	10.35	
Remuneration		60.00	4.20
Interest Payment		1.38	
		(0.14)	
Balances outstanding at the end of the year	13.75	(85.16)	-

Tilak Mundhra

Chandan Mundhra


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Particulars	Liladhar Mundhra HUF	Anjali Jain	Liladhar Mundhra
	₹		₹
Transactions during the year:			
Interest Payment	0.65 (0.07)	0.24	
Sitting Fees Paid		-	
Loan Repaid			5.00
Balances outstanding at the end of the year	-	-	(0.01)

Particulars	Advait Corporation	Maharshi Trivedi
	₹	₹
Transactions during the year:		
Loan Taken	195.95	-
Loan Repaid	144.44	
Interest Payment	13.59 (1.36)	-
Salary		15.00
Balances outstanding at the end of the year	(125.51)	-

Particulars	Priti Porwal	Gopesh Shah	Sagar Arole
	₹	₹	₹
Transactions during the year:			
Sitting fees	0.11 (0.11)	0.19 (0.19)	-
Salary	-		
Interest Payment			
Salary			
Balances outstanding at the end of the year	-	-	-

Liladhar Mundhra


Committee



I. CORPORATE INFORMATION

- 26 The Company is engaged in the business of trading of Iron ore, coal, quartzite, manganese sulphate and logistics of the same. Further, company is doing civil construction of government and semi-government properties on a sub-contract basis. This in the context of Accounting Standard (AS 17) "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2006, constitutes one single primary segment. Accordingly, disclosures required under AS 17 are not applicable.

Additional Regulatory Information as per Para Y of Schedule III to Companies Act, 2013:

- i. The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.
- ii. The Company has not revalued its Property, Plant and Equipment.
- iii. The Company has not granted loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:
 - (a) repayable on demand or
 - (b) without specifying any terms or period of repayment
- iv. The Company doesnot have any capital WIP assets under development.
- v. The Company doesnot have any intangible assets under development.
- vi. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- vii. The Company has borrowings from banks or financial institutions on the basis of security of current assets and quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- viii. The company is not declared as wilful defaulter by any bank or financial institution or other lender.
- ix. The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956
- x. There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- xi. The company does not have any investments and hence, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

xii. Significant Accounting Ratios:

Ratios	For the Year ended March 31, 2026	For the Year ended March 31, 2025	Variation (%)
(a) Current Ratio	2.86	1.51	89.40%
(b) Debt-Equity Ratio	0.33	0.85	(61.18%)
(c) Debt Service Coverage Ratio	1.13	0.76	48.68%
(d) Return on Equity Ratio	9.95%	18.80%	(47.07%)
(e) Inventory turnover ratio	2.28	1.96	16.33%
(f) Trade Receivables turnover ratio	1.36	1.35	0.74%
(g) Trade payables turnover ratio	2.39	0.70	241.43%
(h) Net capital turnover ratio	2.09	2.86	(26.92%)
(i) Net profit ratio	6.52%	8.44%	(22.75%)
(j) Return on Capital employed	28.31%	34.83%	(18.72%)
(k) Return on investment	202.01%	159.99%	26.26%

Reasons for Variation more than 20%:

- a. Inventory turnover ratio: Average Stock is increased as compared to COGS as compared to last year
- b. Return on Equity Ratio: Profit during the year has increased as compared to previous year, However Capital Investment is also has increased as compared to last year so the returns are lower
- c. Trade Receivables turnover ratio: the dues are not recovered in a timely manner as compared to previous year and hence time of recovery increased accordingly.

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d. Trade Payables turnover ratio: the dues are not recovered in a timely manner as compared to previous year and hence timely payment of dues also not possible.

e. Debt Service Coverage Ratio: the Interest liability has not increased as compared to increase in profit.

f. Net profit ratio :There is a increase in turnover, However No increase in net profit due to decrease in gross operating margin

g. Return on Capital employed :There is a increase in turnover, however Capital and borrowings are also increased as compared to last year.

h. Current Ratio: Increase in debtors and stock is there as compare to increase in creditors so ratio is improved compared to last year

i. Debt-Equity Ratio: Huge Long Term and Short Term Borrowings have been made as compared to increase in Capital.

j. Net capital turnover ratio: Turnover is not increased as compared to increase in Net Working Capital

k. Return on Investment: Increase in Net-profit as compared to last year, however Capital is drastically increased as well as compared to last year.

xiii. The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2023.

xiv. A. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

B. No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

xv The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year.

xvi The Company does not have undisclosed income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant

27 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

Signatures to Notes forming part of Financial Statements

For and on behalf of the Board of Directors of
Savy Infra and Logistics Limited



Tilak Mundhra
(Chairman & Managing Director)
DIN - 05259145
Place : Ahmedabad
Date :30-05-2026



Laladhar Mundhra
(Director)
DIN - 07591192
Place : Ahmedabad
Date :30-05-2026



Party name	Nature of Security	Sanction (₹ In Lakhs)	Rate of Interest	Tenure (Months)	No of c/ps Installments	Installment (₹)	Outstanding as on March 31, 2026 (₹ In Lakhs)	Outstanding as on March 31, 2025 (₹ In Lakhs)
Savy Infra and Logistics Limited (formerly known as "Savy Infra and Logistics Private Limited" and "Shubhangi Metal Private Limited") U27100KJ2006PTC 047516								
26. ANNUAL REPORT FOR TERMS OF BORROWINGS								
11111C Bank Limited	CC Limit - Present and Future charge on current assets / Stock and Book Debts of the company Collateral security:- Flat No. D-204, 2nd Floor, TV 95H by Sangath III, Near DKS Circle, Ahmedabad Personal guarantees by all the lot's CC Limit - 8001 lakh	200	0.1125	12	N/A	N/A	-	199.00
CSB Bank Limited	Performance bank guarantee - Rs. 300 lakh Present and Future charge on current assets / Stock and Book Debts of the company Collateral security:- 6th Floor, 99/1011, harnibers -Molepuri vachdra, 3970007 Residential property owned by Mr. C Chankam Mundhra Address: Flat no. 1602, B Wing, 16th Floor, Nandan Dreams CO L.T. Road, Vasantnagar, Chokkale Road, Bahubal Naka, Barivalli West, Ekattai, 84.26 Sq.Mtr.C. area CC / LTD	650	9.75	12	N/A	N/A	647.55	260.00
Yes Bank	Car Loan	5	7.5	12	N/A	N/A	4.49	-
ICICI Bank	Car Loan	90	12.51	60	57	202597	86.73	-
Indian Overseas Bank	Car Loan	77.5	7.85	60	56	156386	73.14	-
Shri Ram Finance Limited	Working Capital Term Loan (WC TL)	300	14.5	36	29	1027243	212.09	-
Deutsche Bank	Lines used business loan	45	17	36	5	160437	7.51	23.00
Hero FinCorp Limited	Lines used business loan	20.24	18	36	4	73356	2.90	10.00
ICICI Bank Limited	Lines used business loan	20	16.5	36	4	71187	5.94	13.00
IndusInd Bank Limited	Lines used business loan	25	18	36	4	98791	4.92	13.00
Kleinwortson Finance India Ltd	Lines used business loan	30.6	0.18	36	0	152766	-	5.00
0	Lines used business loan	30	0.25	24	0	116492	-	4.00
LATA Capital Limited	Lines used business loan	30	18	36	4	72395	2.28	10.00
Oxyzo Financial Services Private Lim	Lines used business loan	200	0.15	12	N/A	N/A	-	200.00
CSB Bank Limited	Lines used business loan	12.07	10	36	20	39371	7.03	11.00
Aditya Birla Finance Limited	Working capital loan	50	0.1675	90 days	N/A	N/A	-	50.00
The National Small Industries Corpora	SBC CC Limit is secured against Bank guarantee report alert to any limit seen to	100	0.1675	180 days	N/A	N/A	-	95.00
Related parties								
Ujjalhar Mundhra	Lines used loan	0.01331	N/A	N/A	N/A	Lines used loan	0.01	-
Ujjalhar Mundhra Plaf	Lines used loan	5.45136	N/A	N/A	N/A	Lines used loan	6.04	6.00
Mira Devi Mundhra	Lines used loan	7.97329	N/A	N/A	N/A	Lines used loan	8.84	8.00
Thak Mundhra	Lines used loan	17.98356	N/A	N/A	N/A	Lines used loan	12.75	18.00
Advait Corporation	Lines used loan	0	N/A	N/A	N/A	Lines used loan	125.51	60.00
Margal Credit & Finance Ltd (Lines u	Lines used loan	50	24	N/A	N/A	Lines used loan	44.84	-
Lending Finance Investment (L	Lines used loan	400	18	N/A	N/A	Lines used loan	313.32	-
MIR FIRASAT HAJI KHAN	Lines used loan	98	12	N/A	N/A	Lines used loan	99.05	-
Arohi Chashu Naru Chash	Lines used loan	0	N/A	N/A	N/A	Lines used loan	-	-
Ashish Sood	Lines used loan	0	N/A	N/A	N/A	Lines used loan	-	-
P.raj Equities Limited	Lines used loan	3500	0.13	120	N/A	Lines used loan	3,500.00	3,500.00
Aggregate amount of Loan guaranteed by all the lot's and others								
							5,163.34	4,491.00



SP

Jalal Nandhan

Commissioner

ANNEXURE B (FORMER PART OF THE FINANCIAL STATEMENTS)

26. DETAILS OF CONTINGENT LIABILITIES & COMMITMENTS

**ANNEXURE -
 (₹ in Lakhs)**

Particulars	Outstanding as on March 31, 2026 (₹ in Lakhs)	Outstanding as on March 31, 2025 (₹ in Lakhs)
I. Contingent Liabilities		
(a) Claim against the company not acknowledged as debt	-	-
(b) Claim in respect of guarantee or banking financial guarantee	-	-
(c) Other items - not in the financial statements	-	-
II. Commitments		
(a) Estimated amount of contracts remaining to be executed (Capital Account and not provided for loss of advance)	-	-
(b) Unfulfilled liability on shares and other investments partly paid	-	-
(c) Other commitments	-	-

26. DETAILS OF SMALL ENTERPRISES AND MICRO ENTERPRISES

**ANNEXURE -
 (₹ in Lakhs)**

Particulars	Outstanding as on March 31, 2026 (₹ in Lakhs)	Outstanding as on March 31, 2025 (₹ in Lakhs)
	₹	₹
(a) Debt remaining unpaid to any supplier at the end of each accounting year - (Amount)	-	-
(b) Interest on the above	-	-
(c) The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(d) The amount of interest due and payable for the period of delay in making payments (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
(e) The amount of further interest remaining due and payable over the succeeding years, until such date when the interest due above are actually paid to the small enterprise, for the purpose of determination of a deductible expenditure under section 27 of the Micro, Small and Medium Enterprises Development Act, 2006	-	-

Note: Based on the information available with the Company, the information regarding Micro and Small enterprises has been determined on the basis of parties as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006. The company has made payments to MSME vendors within mutual contractual period within the contractual time limit as per MSME D Act, 2006.

As per the information and confirmation received from the Company, there were no outstanding amounts towards Micro or Small enterprise which is required under the provisions of the Micro, Small and Medium Enterprises Development Act, 2006, hence amount due and interest payable is Nil.

27. CORPORATE SOCIAL RESPONSIBILITY

**ANNEXURE -
 (₹ in Lakhs)**

Particulars	Outstanding as on March 31, 2026 (₹ in Lakhs)	Outstanding as on March 31, 2025 (₹ in Lakhs)
1. Amount required to be spent by the company	11.92	0.00
2. Amount of expenditure incurred	-	10.00
3. Shortfall at the end of the year	11.92	-
4. Total of Provisions even shortfall amounts	Nil	Nil
5. Reason of Shortfall	N/A	N/A
a. Nature of Shortfall	None	None
b. Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per applicable accounting standard	Nil	N/A
c. Where a provision is made with respect to a liability incurred by company, was a contractual obligation, the provisions at the year end during the year should be shown separately	-	Yes (Note 2)
d. Provisions amount spent as per the sec. 135(2) of the act	-	-
10. Carry Forward	-	-

Note 1: In FY 2025, Nil.

Note 2: Movement of CSR Provision

(₹ in Lakhs)

Particulars	Outstanding as on March 31, 2026 (₹ in Lakhs)	Outstanding as on March 31, 2025 (₹ in Lakhs)
Opening provision for the year/period	-	5.1
Add: Provisions for the year/period	11.92	11.00
Less: Paid during the year/period	-	11.00
Shortfall at the end of the year/period	11.92	5.1



Jitendra

Committee

FD

32. DISCLOSURE UNDER AS-15

A. DEFINED CONTRIBUTION PLAN

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs)	(₹ in Lakhs)
Employers' Contribution to Provident Fund and others	3.88	2.92

B. DEFINED BENEFIT OBLIGATION

1) Gratuity

The gratuity benefit payable to the employees of the Company is as per the provisions of the Payment of Gratuity Act, 1972,

I. ASSUMPTIONS:	For the year ended March 31, 2026	For the year ended March 31, 2025
Discount Rate	7.09%	7.09%
Salary Escalation	7.00%	4.00%
Withdrawal Rates	Age 25 & Below : 10 % p.a. 25 to 35 : 8 % p.a. 35 to 45 : 6 % p.a. 45 to 55 : 4 % p.a. 55 & above : 2 % p.a.	Age 25 & Below : 10 % p.a. 25 to 35 : 8 % p.a. 35 to 45 : 6 % p.a. 45 to 55 : 4 % p.a. 55 & above : 2 %
Mortality Table	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.
Retirement Age	58 years	58 years

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs)	(₹ in Lakhs)
Present Value of Benefit Obligation as at the beginning of the period / year	3.77	1.88
Current Service Cost	2.53	1.72
Interest Cost	0.25	0.13
(Benefit paid)	-	-
Actuarial (gains)/losses	(0.31)	0.03
Present value of benefit obligation as at the end of the period / year (funded)	6.24	3.76

III. ACTUARIAL GAINS/LOSSES:	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs)	(₹ in Lakhs)
Actuarial (gains)/losses on obligation for the year	-	-
Actuarial (gains)/losses on asset for the year	(0.31)	(0.03)
Actuarial (gains)/losses recognized in income & expenses	(0.31)	(0.03)



[Signature]

[Signature]

IV. EXPENSES RECOGNISED	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs)	(₹ in Lakhs)
Current service cost	2.54	1.72
Interest cost	0.25	0.13
Expected return on planned asset	-	-
Actuarial (gains)/losses	(0.31)	0.03
Expense charged to the Statement of Profit and Loss	2.47	1.88

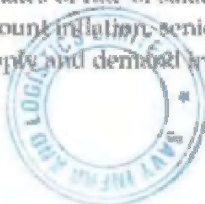
II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs)	(₹ in Lakhs)
Present Value of Benefit Obligation as at the beginning of the period / year	3.76	1.88
Interest cost	0.25	1.72
Current Service Cost	2.54	0.13
(Benefit paid)	-	-
Actuarial (gains)/losses	(0.31)	0.03
Present value of benefit obligation as at the end of the period / year	6.24	3.76

III. ACTUARIAL GAINS/LOSSES:	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs)	(₹ in Lakhs)
Actuarial (gains)/losses on obligation for the year	-	-
Actuarial (gains)/losses on asset for the year	(0.31)	(0.03)
Actuarial (gains)/losses recognized in income & expenses Statement	(0.31)	(0.03)

IV. EXPENSES RECOGNISED	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs)	(₹ in Lakhs)
Current service cost	2.53	1.72
Interest cost	0.25	0.13
Actuarial (gains)/losses	(0.31)	0.03
Expense charged to the Statement of Profit and Loss	2.47	1.88

VI. EXPERIENCE ADJUSTMENTS	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs)	(₹ in Lakhs)
On Plan Liability (Gains)/Losses	(0.10)	(0.14)
On Plan Assets (Gains)/Losses	-	-

VII. The estimates of rate of salary increase considered in the actuarial valuation takes into account (including) seniority, promotion and all other relevant factors including supply and demand in the employment market.



TB Jitendra Kumar

Komandhar

(a) Names of Related Parties where there were transactions during the year:

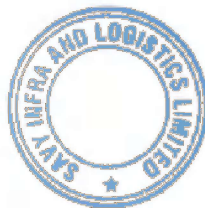
Sr. No.	Name of Related Party	Description of relationship
1	Chandan Mundhra	Relative of Director
2	Tilak Mundhra	Managing Director
3	Liladhar Mundhra	Director
4	Advait Corporation	Proprietorship concern of Director
5	Liladhar Mundhra HUF	HUF firm of Director
7	Sneha Parth Shah	Appointed as Company secretary w.e.f 24/09/2024
8	Maharshi Devendrabhai Trivedi	Appointed as CFO w.e.f 13/05/2024
9	Gopesh Shah	Appointed as Independent director w.e.f 12/06/2024
10	Sagar Arole	Appointed as Independent director w.e.f 12/06/2024
11	Anjali Jain	Appointed as Independent director w.e.f 12/06/2024

(b) Details of transactions with related party during the year and balances as at the year end:

Particulars	Chandan Mundhra	Tilak Mundhra	Sneha Parth Shah
	₹	₹	
Transactions during the year:			
Loan Taken	15.30	3.87	
Loan Repaid	1.55	10.35	
Remuneration		60.00	1.20
Interest Payment		1.38	
		(0.14)	
Balances outstanding at the end of the year	13.75	(85.16)	-

Particulars	Liladhar Mundhra HUF	Anjali Jain	Liladhar Mundhra
	₹		₹
Transactions during the year:			
Interest Payment	0.65	0.24	
	(0.07)		
Sitting Fees Paid			
Loan Repaid			5.00
Balances outstanding at the end of the year			(0.01)

Tilak Mundhra



Particulars	Advait Corporation	Maharshi Trivedi
	₹	₹
Transactions during the year:		
Loan Taken	195.95	
Loan Repaid	144.44	
Interest Payment	13.39	-
	(1.76)	
Salary		15.00
Balances outstanding at the end of the year	(125.51)	-

Particulars	Priti Porwal	Gopesh Shah	Sagar Arole
	₹	₹	₹
Transactions during the year:			
Sitting fees	0.11	0.19	
	(0.11)	(0.19)	
Salary			
Interest Payment			
Salary			
Balances outstanding at the end of the year			



Sagar Arole



Date:- 30th May, 2026

To

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

Dear sir,

Subject: Declaration Pursuant to Regulation 52(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") for Unmodified Opinion.

DECLARATION FOR UNMODIFIED OPINION

I, Tilak Mundhra, Managing Director of Savy Infra And Logistics Limited, having its registered office at 718 Sharan Circle Business Hub, Zundal Circle, Chandkheda, Ahmedabad 382421, Gujarat, hereby declare that the Statutory Auditors of the Company, namely M/s. Piyush Kothari & Associates, Chartered Accountants, have issued audit reports with Unmodified Opinion on audited financial results for the period ended March 31, 2026.

This declaration is issued pursuant to Regulation 52(3) of the SEBI LODR as amended from time to time.

Thanking You,

Yours Faithfully,

For Savy Infra And Logistics Limited

For, **SAVY INFRA AND LOGISTICS LTD.**

Director

Tilak Mundhra
Managing Director
(DIN : 05259145)

Contact

079 7963 8493
info@savyinfra.com
compliance@savyinfra.com



Registered Office: Gujarat
718 Sharan Circle Business Hub,
Zundal Circle, Chandkheda,
Ahmedabad-382421, Gujarat.

Corporate Office: Mumbai
520, Manish Chambers,
SonaVala road, Goregaon (E),
Mumbai, (MH) Pin: 400063

Branch Office: Odisha
Plot No. 24/144B,
GhansabhaChak, Angul
Road, Angul-759122, Odisha.

Branch Office: Andhra Pradesh
D 7-193, Bhagat colony, opp. Grama
Sachivalayam, Dist: Parvathipuram
Pin: 535521. (Andhra Pradesh)