SRL/se/yks/26-27/06 **August 11, 2026**

The Secretary
The Stock Exchange, Mumbai
MUMBAI - 400 001
Scrip Code: 500336

The Manager (Listing Department)
The National stock Exchange of India Ltd
Mumbai – 400 051
NSE Symbol: SURYAROSNI

Sub: OUTCOME OF THE BOARD MEETING

Dear Sir,

Pursuant to Regulation 30, 33 and 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and further to our letter dated August 04, 2026, the Board of Directors of the Company in their meeting held today i.e. 11th August, 2026, transacted the following business items:

i. considered and approved the Unaudited Financial Results of the Company, both Standalone & Consolidated for the first quarter ended 30th June, 2026. A copy of such financial results along with Limited Review Reports from the Statutory Auditors, M/s. Ashok Kumar Goyal & Co. on the same are attached herewith.

ii. fixed Friday, 21st August, 2026 as the Record Date for the purpose of determining entitlement of the Members for payment of Final Dividend of Rs. 2.50 per share for the Financial Year 2025-26.

iii. fifty third (53rd) Annual General Meeting (AGM) of the members of the Company will be held on Tuesday, 15th September, 2026 at 12.00 Noon through Video Conferencing ("VC")/ Other Audio- Visual Means ("OAVM"). Any further information in this connection will be submitted with the exchanges in due course.

iv. approved the re-appointment of Mr. Jai Prakash Agarwal (DIN-00041119) as Whole-time Director, designated as Executive Chairman, based on the recommendation of the Nomination and Remuneration Committee, for further period of five (5) years w.e.f. January 01, 2027 to December 31, 2031 subject to approval of Shareholders in the ensuing Annual General Meeting through Special Resolution. Additional information as required under Regulations 30 read with Para A of Part A of Schedule III of the Listing Regulations read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 for the said matter, is as under:

Reason for Change, viz. appointment, ~~resignation, removal, death or otherwise:~~	**Re-appointment – as Whole-time Director designated as Executive Chairman.** The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, has approved re-appointment of Mr. Jai Prakash Agarwal as Whole-time Director, designated as Executive Chairman, of the Company subject to approval of the Shareholders
Date of appointment & Terms of Appointment	**1st January, 2027** Re-appointed for the further period of five years w.e.f 1st January, 2027 to 31st December, 2031 not liable to retire by rotation.
Brief Profile (in case of appointment)	Padma Shri awardee Mr. Jai Prakash Agarwal is the Promoter and Chairman & Whole-time Director of the Company. An industrialist by profession, he has been associated with the Company since its formative years and has played a pivotal role in its growth and transformation. Under his visionary leadership, strategic direction and business acumen, the Company has evolved from a modest steel manufacturing unit into a diversified business conglomerate with a significant presence in the Steel Pipes & Strips and Lighting & Consumer Durables segments. His extensive industry knowledge, entrepreneurial vision and deep understanding of the business have been instrumental in shaping the Company's long-term growth strategy, strengthening its operational capabilities and enhancing its competitive position in the industry. Mr. Jai Prakash Agarwal has consistently guided the Company with a strong focus on sustainable growth, operational efficiency, prudent capital allocation and value creation for stakeholders. His leadership has enabled the Company to undertake strategic capacity expansions, strengthen its manufacturing capabilities, maintain financial discipline and establish a strong market presence across its key business verticals. Over the years, his experience, foresight and steadfast commitment have significantly contributed to the Company's sustained operational and financial growth.
Disclosure of relationship between directors (in case of appointment of Director)	No Inter-se relations with other Directors except Mrs. Urmil Agarwal (Spouse), Mr. Vinay Surya (Son) and Mrs. Puja Surya (Daughter-in Law)
Information as required pursuant to	Mr. Jai Prakash Agarwal is not debarred from holding the office of director by virtue of any SEBI order or any other such competent authority.

BSE Circular with ref. no. LIST/ COMP/ 14/ 2018- 19 and the National Stock Exchange of India Ltd with ref. no. NSE/ CML/ 2018/24, dated 20th June, 2018	

v. approved the re-appointment of Mr. Vinay Surya (DIN-00515803) as Managing Director, based on the recommendation of the Nomination and Remuneration Committee, for further period of five (5) years w.e.f. October 26, 2026 to October 25, 2031 subject to approval of Shareholders in the ensuing Annual General Meeting through Special Resolution. Additional information as required under Regulations 30 read with Para A of Part A of Schedule III of the Listing Regulations read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 for the said matter, is as under:

Reason for Change, viz. appointment, ~~resignation, removal, death or otherwise:~~	**Re-appointment – as Managing Director.** The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, has approved re-appointment of Mr. Vinay Surya as Managing Director, of the Company subject to approval of the Shareholders.
Date of appointment & Terms of Appointment	**26th October, 2026** Re-appointed for the further period of five years w.e.f 26th October, 2026 to 25th October, 2031 liable to retire by rotation.
Brief Profile (in case of appointment)	Mr. Vinay Surya possesses vast experience of over 27 years in marketing, export, domestic, commercial and operational fields and is having good knowledge of Corporate Governance, Audit and Administration. His managerial skills and foresightedness took the company to next level of growth and success. He is well connected with his target audience through which company achieve newer heights during the tenure. He consistently brings creative solutions to the table helping team members to overcome complex challenges. He actively seeks constructive feedback and applies it to improve performance. He is a renowned person to be reappointed on the said post. He has done his M.B.A from Swinburn University, Australia.

Disclosure of relationship between directors (in case of appointment of Director)	No Inter-se relations with other Directors except Mr. Jai Prakash Agarwal (Father), Mrs. Urmil Agarwal (Mother), and Mrs. Puja Surya (Spouse).
Information as required pursuant to BSE Circular with ref. no. LIST/ COMP/ 14/ 2018- 19 and the National Stock Exchange of India Ltd with ref. no. NSE/ CML/ 2018/24, dated 20th June, 2018	Mr. Vinay Surya is not debarred from holding the office of director by virtue of any SEBI order or any other such competent authority.

The meeting commenced at 2:00 P.M. and concluded at 02:19 P.M.

The above is for your information and record please.

Thanking you,
Yours faithfully,
For Surya Roshni Limited

BHARAT BHUSHAN SINGAL
Digitally signed by BHARAT BHUSHAN SINGAL
Date: 2026.08.11 14:28:31 +05'30'

B. B. Singal
CFO & Company Secretary

Encl: as above

SURYA ROSHNI LIMITED
CIN - L31501HR1973PLC007543
Registered Office : Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507
Corporate Office : 2nd Floor, Padma Tower-I , Rajendra Place, New Delhi - 110008, Tel. +91-11-47108000
Website: www.surya.co.in, email-id : investorgrievances@surya.in

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June, 2026

(Rs. in Lakhs, except EPS)

	Particulars	Quarter ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
I	Revenue from Operations	2,04,630	2,16,308	1,60,441	7,53,983
II	Other Income	797	1,584	1,276	5,384
III	**Total income (I+II)**	**2,05,427**	**2,17,892**	**1,61,717**	**7,59,367**
IV	**Expenses**				
	Cost of materials consumed	1,56,519	1,52,974	1,24,348	5,37,281
	Purchases of stock-in-trade	14,376	12,935	10,629	47,711
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(9,855)	(2,446)	(11,946)	(4,669)
	Employee benefits expense	12,076	12,564	11,232	47,938
	Finance costs	527	639	512	2,770
	Depreciation and amortisation expense	3,433	3,290	3,178	12,997
	Other expenses	20,298	24,843	19,201	76,994
	Total expenses (IV)	**1,97,374**	**2,04,799**	**1,57,154**	**7,21,022**
V	**Profit before exceptional items and tax (III-IV)**	**8,053**	**13,093**	**4,563**	**38,345**
VI	Exceptional items	-	-	-	-
VII	**Profit before tax (V-VI)**	**8,053**	**13,093**	**4,563**	**38,345**
VIII	**Tax expense**				
	(1) Current tax	2,432	3,506	1,498	10,814
	(2) Deferred tax	(327)	(237)	(295)	(1,030)
IX	**Profit for the period**	**5,948**	**9,824**	**3,360**	**28,561**
X	**Other Comprehensive income**				
	A (i) Items that will not be reclassified to profit or loss - Remeasurement of post employment benefit obligation	8	216	(8)	193
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	(2)	(55)	2	(49)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	B (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income (X)	**6**	**161**	**(6)**	**144**
XI	**Total Comprehensive income for the period (IX+X)**	**5,954**	**9,985**	**3,354**	**28,705**
	Paid-up equity share capital (Face Value of Rs. 5/- each)	10,882	10,880	10,880	10,880
XII	Other Equity				2,52,341
XIII	**Earnings per equity share (of Rs. 5/- each) (not annualised):**				
	(a) Basic	2.73	4.52	1.54	13.13
	(b) Diluted	2.73	4.51	1.54	13.12

Notes on Standalone Financial Results

1 The above financials results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th August, 2026. The statutory auditors of the company have given an unmodified limited review report on these financial results, pursuant to Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 During the quarter ended 30th June, 2026, 21,080 (cumulative up to 30th June, 2026, 35,29,275) Stock Options were exercised under the SRL Employees Stock Option Scheme- 2018 and SRL Employees Stock Option Scheme -2021 and consequent upon equal number of Equity Shares of Rs. 5/- each were transferred to respective employees from Surya Roshni Employees Welfare Trust. No equity shares of the company were held as Treasury shares as on 30th June 2026.

3 The figures for the quarter ended March 2026 are the balancing figures between audited figures in respect of full financial year upto March 31, 2026 and the unaudited published standalone figures upto December 31,2025, being the date of the end of the 3rd quarter of the financial year which were subjected to limited review.

4 Previous Period figures are regrouped /reclassified wherever necessary.

Place : New Delhi	Vinay Surya	Raju Bista
Dated : 11th August, 2026	(Managing Director)	(Managing Director)
	DIN: 00515803	DIN: 01299297

SURYA ROSHNI LIMITED
CIN - L31501HR1973PLC007543
Registered Office : Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507
Corporate Office : 2nd Floor, Padma Tower-I , Rajendra Place, New Delhi - 110008, Tel. +91-11-47108000
Website: www.surya.co.in, email-id : investorgrievances@surya.in

Standalone Segment wise Revenue, Results , Assets and Liabilities for the Quarter ended 30th June, 2026

(Rs. in Lakhs)

	Particulars	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Segment Revenue**				
	(a) Steel Pipe & Strips	1,59,010	1,66,211	1,20,732	5,73,122
	(b) Lighting & Consumer Durables	45,620	50,097	39,709	1,80,861
	Total	**2,04,630**	**2,16,308**	**1,60,441**	**7,53,983**
	Less: Inter-Segment Revenue	-	-	-	-
	Sales / income from operations	**2,04,630**	**2,16,308**	**1,60,441**	**7,53,983**
2	**Segment Results**				
	Profit(+)/Loss(-) before tax and Finance cost from				
	(a) Steel Pipe & Strips	6,046	10,251	2,866	29,124
	(b) Lighting & Consumer Durables	2,534	3,481	2,209	11,991
	Total	**8,580**	**13,732**	**5,075**	**41,115**
	Less:				
	(1) Finance Cost	527	639	512	2,770
	(2) Other un-allocable expenditure/ Income	-	-	-	-
	Total Profit before Tax	**8,053**	**13,093**	**4,563**	**38,345**
3	**Segment Assets**				
	(a) Steel Pipe & Strips	2,31,489	2,35,791	2,35,359	2,35,791
	(b) Lighting & Consumer Durables	1,21,589	1,18,153	1,03,262	1,18,153
	(c) Unallocated Assets	423	408	60	408
	Total	**3,53,501**	**3,54,352**	**3,38,681**	**3,54,352**
4	**Segment Liabilities**				
	(a) Steel Pipe & Strips	34,326	36,906	31,961	36,906
	(b) Lighting & Consumer Durables	44,424	44,501	35,954	44,501
	(c) Unallocated Liabilities (including borrowings)	5,563	9,724	20,978	9,724
	Total	**84,313**	**91,131**	**88,893**	**91,131**

Ashok Kumar Goyal & Co.
Chartered Accountants

722, Sector 42, Golf Course Road
Gurugram (Haryana)- 122002
Tel: 0124-2577411
E-mail: gurgaon@akgca.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Surya Roshni Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Surya Roshni Limited (the "Company") for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

For Ashok Kumar Goyal & Co.
Chartered Accountants
(Firm Registration- 002777N)

Manish Goyal

ASHOK KUMAR GOYAL & CO.
FRN
0002777N
CHARTERED ACCOUNTANTS

(CA Manish Goyal)
Partner, F.C.A
Membership No. 508862
UDIN No.: 26508862XLZMVB6405

Place: New Delhi
Dated: 11th August, 2026

SURYA ROSHNI LIMITED
CIN - L31501HR1973PLC007543
Registered Office : Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507
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Website: www.surya.co.in, email-id : investorgrievances@surya.in

Statement of Consolidated Unaudited Financial Results for the Quarter ended 30th June, 2026

(Rs. in Lakhs, except EPS)

	Particulars	**Quarter ended**			**Year ended**
		30.06.2026 (Unaudited)	**31.03.2026 (Audited)**	**30.06.2025 (Unaudited)**	**31.03.2026 (Audited)**
I	Revenue from Operations	2,04,648	2,16,325	1,60,452	7,54,042
II	Other Income	800	1,588	1,279	5,397
III	**Total income (I+II)**	**2,05,448**	**2,17,913**	**1,61,731**	**7,59,439**
IV	**Expenses**				
	Cost of materials consumed	1,56,519	1,52,974	1,24,348	5,37,281
	Purchases of stock-in-trade	14,376	12,935	10,629	47,711
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(9,855)	(2,446)	(11,946)	(4,669)
	Employee benefits expense	12,076	12,571	11,239	47,967
	Finance costs	528	638	512	2,770
	Depreciation and amortisation expense	3,433	3,290	3,178	12,997
	Other expenses	20,302	24,850	19,204	77,010
	Total expenses (IV)	**1,97,379**	**2,04,812**	**1,57,164**	**7,21,067**
V	**Profit before exceptional items and tax (III-IV)**	**8,069**	**13,101**	**4,567**	**38,372**
VI	Exceptional items	-	-	-	-
VII	**Profit before tax (V-VI)**	**8,069**	**13,101**	**4,567**	**38,372**
VIII	**Tax expense**				
	(1) Current tax	2,436	3,508	1,499	10,821
	(2) Deferred tax	(327)	(237)	(295)	(1,030)
IX	**Profit for the period**	**5,960**	**9,830**	**3,363**	**28,581**
X	**Other Comprehensive income**				
	A (i) Items that will not be reclassified to profit or loss - Remeasurement of post employment benefit obligation	8	216	(8)	193
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	(2)	(55)	2	(49)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	B (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income (X)	**6**	**161**	**(6)**	**144**
XI	**Total Comprehensive income for the period (IX+X)**	**5,966**	**9,991**	**3,357**	**28,725**
	Profit for the year attributable to				
	Equity Holders of the parent Company	5,960	9,830	3,363	28,581
	Non Controlling interests	-	-	-	-
	Other Comprehensive Income/ (loss) for the year attributable to				
	Equity Holders of the parent Company	6	161	(6)	144
	Non Controlling interests	-	-	-	-
	Total Comprehensive Income for the year attributable to				
	Equity Holders of the parent Company	5,966	9,991	3,357	28,725
	Non Controlling interests	-	-	-	-
	Paid-up equity share capital (Face Value of Rs. 5/- each)	10,882	10,880	10880	10,880
XII	Other Equity				2,52,475
XIII	**Earnings per equity share (of Rs. 5/- each) (not**				
	(a) Basic	2.74	4.51	1.55	13.13
	(b) Diluted	2.74	4.51	1.55	13.13

Notes on Consolidated Financial Results

1. The above financials results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th August, 2026. The statutory auditors of the company have given an unmodified limited review report on these financial results, pursuant to Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. During the quarter ended 30th June, 2026, 21,080 (cumulative up to 30th June, 2026, 35,29,275) Stock Options were exercised under the SRL Employees Stock Option Scheme- 2018 and SRL Employees Stock Option Scheme -2021 and consequent upon equal number of Equity Shares of Rs. 5/- each were transferred to respective employees from Surya Roshni Employees Welfare Trust. No equity shares of the company were held as Treasury shares as on 30th June 2026.

3. The figures for the quarter ended March 2026 are the balancing figures between audited figures in respect of full financial year upto March 31, 2026 and the unaudited published consolidated figures upto December 31,2025, being the date of the end of the 3rd quarter of the financial year which were subjected to limited review.

	Vinay Surya	**Raju Bista**
Place : New Delhi	**(Managing Director)**	**(Managing Director)**
Dated : 11th August, 2026	**DIN: 00515803**	**DIN: 01299297**

SURYA ROSHNI LIMITED
CIN - L31501HR1973PLC007543
Registered Office : Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507
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Website: www.surya.co.in, email-id : investorgrievances@surya.in

Consolidated Segment wise Revenue, Results , Assets and Liabilities for the Quarter ended 30th June, 2026

(Rs. in Lakhs)

	Particulars	Quarter ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	**Segment Revenue**				
	(a) Steel Pipe & Strips	1,59,010	1,66,211	1,20,732	5,73,122
	(b) Lighting & Consumer Durables	45,638	50,114	39,720	1,80,920
	Total	**2,04,648**	**2,16,325**	**1,60,452**	**7,54,042**
	Less: Inter-Segment Revenue	-	-	-	-
	Sales / income from operations	**2,04,648**	**2,16,325**	**1,60,452**	**7,54,042**
2	**Segment Results**				
	Profit(+)/Loss(-) before tax and Finance cost from				
	(a) Steel Pipe & Strips	6,046	10,251	2,866	29,124
	(b) Lighting & Consumer Durables	2,551	3,488	2,213	12,018
	Total	**8,597**	**13,739**	**5,079**	**41,142**
	Less:				
	(1) Finance Cost	528	638	512	2,770
	(2) Other un-allocable expenditure/ Income	-	-	-	-
	Total Profit before Tax	**8,069**	**13,101**	**4,567**	**38,372**
3	**Segment Assets**				
	(a) Steel Pipe & Strips	2,31,489	2,35,791	2,35,359	2,35,791
	(b) Lighting & Consumer Durables	1,21,738	1,18,292	1,03,376	1,18,292
	(c) Unallocated Assets	424	408	66	408
	Total	**3,53,651**	**3,54,491**	**3,38,801**	**3,54,491**
4	**Segment Liabilities**				
	(a) Steel Pipe & Strips	34,326	36,906	31,961	36,906
	(b) Lighting & Consumer Durables	44,427	44,506	35,958	44,506
	(c) Unallocated Liabilities (including borrowings)	5,563	9,724	20,977	9,724
	Total	**84,316**	**91,136**	**88,896**	**91,136**

Ashok Kumar Goyal & Co.
Chartered Accountants

722, Sector 42, Golf Course Road
Gurugram (Haryana)- 122002
Tel: 0124-2577411
E-mail: gurgaon@akgca.com

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Surya Roshni Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Surya Roshni Limited (the "Holding Company") and its sole wholly-owned subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended June 30,2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1 /44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of wholly-owned subsidiary Surya Roshni LED Lighting Projects Limited, whose unaudited interim financial results for the quarter ended June 30, 2026, as considered in the Statement which have been also reviewed by us as its Independent Auditor.

ASHOK KUMAR GOYAL & CO.
FRN
0002777N
CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ashok Kumar Goyal & Co.
Chartered Accountants
(Firm Registration- 002777N)

ASHOK KUMAR GOYAL & CO.
FRN
0002777N
CHARTERED ACCOUNTANTS

(CA Manish Goyal)
Partner, F.C.A
Membership No. 508862
UDIN No.: 26508862AXKMWS3417

Place: New Delhi
Dated: 11th August, 2026