



# KESORAM TEXTILE MILLS LIMITED

Regd. Office & Factory : 42, GARDEN REACH ROAD, KOLKATA - 700 024

Phone Nos. : +91 33 2469 7825/2489 3472, Fax : +91 33 2469 6788,

E-mail : office@kesoramtextiles.in, ktmltext@gmail.com, Web : www.kesoramtextiles.in

KTML/BM/ST.EX/2026-27

26<sup>th</sup> May, 2026

The Secretary  
The Calcutta Stock Exchange Ltd.  
7, Lyons Range,  
Kolkata – 700001

Dear Sirs,

## Sub: Outcome of Board Meeting held on 26<sup>th</sup> May, 2026

In continuation to our letter dated 19<sup>th</sup> May, 2026, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, 26<sup>th</sup> May, 2026, has *inter-alia* approved the Audited Financial Results for the quarter and financial year ended 31<sup>st</sup> March, 2026.

Pursuant to Regulations 23(9), 30 and 33 of SEBI (LODR) Regulations, 2015, we enclose herewith the following:

- i) Statement showing the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2026;
- ii) Auditor's Report on Audited Financial Statement for the financial year ended 31<sup>st</sup> March, 2026;
- iii) Statement of Impact of Modified Opinion of Auditor (for audit report with modified opinion) in the format specified by SEBI;
- i) Appointment of Sharmila Nath (DIN: 02167982) as an Independent Director for a period of 5 consecutive years subject to the approval of shareholders at the forthcoming Annual General Meeting.
- iv) Related Party Disclosures for the half year ended 31<sup>st</sup> March, 2026.
- v) Resignation of Vinamrata Agrawal, Company Secretary of the Company w.e.f. 21<sup>st</sup> May, 2026. Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as below:

Particulars	Details
Reason for change	Personal
Date of cessation	21 <sup>st</sup> May, 2026 (closing of business hours)

- vi) Reconstitution of Board & its Committees w.e.f. 26<sup>th</sup> May, 2026 as enclosed in Annexure B

The above information is also available on the website of the Company.

The Meeting commenced at 12.30 p.m. and concluded at 3.50 p.m.

Kindly acknowledge the receipt.

Yours faithfully,  
For **KESORAM TEXTILE MILLS LIMITED**

*U S Asopa*

**U S Asopa**  
**Director**

Encl: as above



CIN : L17114WB1999PLC089148

City Office & Share Department : 9/1, R. N. Mukherjee Road, Kolkata - 700 001 • Phone Nos. : +91 33 2243 5453 / 2242 9454  
Fax : +91 33 2210 9455 • E-mail : Sharedepartment@kesoramtextiles.in

Annexure -A

<b>Name of the Director</b>	<b>Sharmila Nath</b>
Reason for change	Appointment
Date of appointment/re-designation & term of appointment/re-designation	26 <sup>th</sup> May, 2026 Independent Director for a period of 5 consecutive years subject to the approval of shareholders at the forthcoming Annual General Meeting.
Brief Profile	Sharmila Nath, having wide and varied administrative experience.
Disclosure of relationship between Directors	Not Applicable
Person shall not be debarred from holding the office of Director pursuant to any SEBI order	Not Applicable



## Annexure B

### A. Board of Directors

<b>Name of Director</b>	<b>Designation</b>
U S Asopa	Independent Director, Chairman
Sharmila Nath	Independent Director
Ritu Bajaj	Non-Executive & Non-Independent Director

### B. Audit Committee

<b>Name of Member</b>	<b>Designation</b>
U S Asopa	Chairman
Sharmila Nath	Member
Ritu Bajaj	Member

### C. Nomination & Remuneration Committee

<b>Name of Member</b>	<b>Designation</b>
Sharmila Nath	Chairperson
U S Asopa	Member
Ritu Bajaj	Member

### D. Stakeholders' Relationship Committee

<b>Name of Member</b>	<b>Designation</b>
U S Asopa	Chairman
Sharmila Nath	Member
Ritu Bajaj	Member



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website: www.kesoramtextiles.in

**Financial Results for the quarter and year ended 31 March, 2026****Rs. In Lakh**

Sl. No.	Particulars	Current three months ended 31-03-2026 (Unaudited)	Preceding three months ended 31-12-2025 (Unaudited)	Corresponding three months ended in the Previous Year 31-03-2025 (Unaudited)	Current year ended 31-03-2026 (Audited)	Previous year ended 31-03-2025 (Audited)
1	<b>Income</b>					
	a) Revenue from Operations	-	-	-	-	-
	b) Other Income	7.12	8.22	31.68	72.64	280.20
	<b>Total Income [1(a) + 1(b)]</b>	<b>7.12</b>	<b>8.22</b>	<b>31.68</b>	<b>72.64</b>	<b>280.20</b>
2	<b>Expenses</b>					
	a) Employee benefits expense	7.38	7.80	6.75	30.07	25.82
	b) Depreciation and amortisation expense	0.30	0.31	0.32	1.21	1.29
	c) Finance Costs	6.01	6.14	-	23.25	3.93
	d) Other expenses	77.69	360.11	197.55	1,087.64	296.55
	<b>Total Expenses [2(a) to 2(d)]</b>	<b>91.38</b>	<b>374.36</b>	<b>204.62</b>	<b>1,142.17</b>	<b>327.59</b>
3	<b>(Loss) before tax (1-2)</b>	<b>(84.26)</b>	<b>(366.14)</b>	<b>(172.94)</b>	<b>(1,069.53)</b>	<b>(47.39)</b>
4	<b>Tax expense</b>					
	a) Tax Expenses of prior years	-	-	0.32	-	0.32
	b) Deferred tax charge / (credit)	(187.36)	-	0.97	(187.36)	0.97
5	<b>Net Profit / (Loss) for the period (3-4)</b>	<b>103.10</b>	<b>(366.14)</b>	<b>(174.23)</b>	<b>(882.17)</b>	<b>(48.68)</b>
6	Other Comprehensive Income (Net of tax expense)	132.29	2.59	2,599.98	(12,496.48)	2,608.60
7	<b>Total Comprehensive Income (5+6)</b>	<b>235.39</b>	<b>(363.55)</b>	<b>2,425.75</b>	<b>(13,378.65)</b>	<b>2,559.92</b>
8	Paid-up equity share capital (Face value Rs. 2/- per share)	1,045.64	1,045.64	1,045.64	1,045.64	1,045.64
9	Reserves excluding Revaluation Reserve	-	-	-	(992.33)	(113.71)
10	Earnings Per Share (EPS) (Not annualised for quarters) [Face value of Rs.2/- per share] Basic and Diluted	Rs. 0.20	(0.70)	(0.33)	(1.69)	(0.09)



## Statement of Assets &amp; Liabilities as at March 31, 2026

## Statement of Assets &amp; Liabilities

Rs. in lakh

Particulars	As at 31-03-2026 (Audited)	As at 31-03-2025 (Audited)
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	14,943.82	29,847.06
(b) Financial assets		
(i) Other financial assets	282.38	397.66
(c) Other non-current assets	0.02	0.02
<b>Total non-current assets</b>	<b>15,226.22</b>	<b>30,244.74</b>
<b>(2) Current assets</b>		
(a) Financial assets		
(i) Cash and cash equivalents	0.48	0.33
(ii) Other financial assets	129.14	62.49
(b) Other current assets	149.22	188.57
<b>Total current assets</b>	<b>278.84</b>	<b>251.39</b>
<b>Total assets</b>	<b>15,505.06</b>	<b>30,496.13</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,045.64	1,045.64
(b) Other equity	9,370.07	22,748.71
<b>Total equity</b>	<b>10,415.71</b>	<b>23,794.35</b>
<b>Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(a) Financial liabilities		
(i) Other financial liabilities	-	-
(b) Provisions	94.99	91.65
(c) Deferred tax liabilities (net)	1,745.47	4,334.84
(d) Other non current liabilities	-	-
<b>Total non-current liabilities</b>	<b>1,840.46</b>	<b>4,426.49</b>
<b>(2) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	955.00	955.00
(ii) Other financial liabilities	1,348.11	1,197.62
(b) Other current liabilities	935.37	115.09
(c) Provisions	10.41	7.58
<b>Total current liabilities</b>	<b>3,248.89</b>	<b>2,275.29</b>
<b>Total liabilities</b>	<b>5,089.35</b>	<b>6,701.78</b>
<b>Total equity and liabilities</b>	<b>15,505.06</b>	<b>30,496.13</b>



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**Statement of Cash Flow for the year ended March 31, 2026****Cash Flow Statement**

Particulars	Rs. In lakh	
	Year ended March 31, 2026	Year ended March 31, 2025
<b>A. Cash Flow From Operating Activities</b>		
Net Profit/(Loss) before tax	(1,069.53)	(47.39)
Adjustments for:		
Depreciation and amortisation	1.21	1.29
Finance costs	23.25	3.93
Liabilities/Provision no longer required written back	(0.12)	-
Interest income	(24.61)	(180.76)
<b>Operating profit/(loss) before working capital changes</b>	<b>(1,069.80)</b>	<b>(222.93)</b>
<b>Working Capital Adjustments</b>		
Increase / (decrease) in other financial assets	(27.29)	(16.01)
Increase / (decrease) in other current / noncurrent assets	(11.40)	(16.42)
(Increase) / decrease in financial and other liabilities and provisions	655.71	62.04
<b>Cash Generated from Operations</b>		
Taxes paid (net of refunds)	0.12	(0.96)
<b>Net cash generated/(used) in operating activities</b>	<b>(452.66)</b>	<b>(194.28)</b>
<b>B. Cash flow from Investing Activities:</b>		
Bank deposits made/(mature)	126.67	(46.04)
Interest received	24.49	181.39
<b>Net cash generated/(used) in investing activities</b>	<b>151.16</b>	<b>135.35</b>
<b>C. Cash flow from Financing Activities</b>		
Receipt of Inter Corporate Deposit	324.89	-
Finance cost paid	(23.25)	(3.93)
<b>Net cash generated from financing activities</b>	<b>301.64</b>	<b>(3.93)</b>
Net (decrease)/increase in cash and cash equivalents	0.15	(62.86)
<b>Cash &amp; cash equivalents at the beginning of the year</b>	<b>0.33</b>	<b>63.19</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>0.48</b>	<b>0.33</b>
	March 31, 2026	March 31, 2025
<b>Cash and Cash Equivalents comprise :</b>		
Cash on hand	0.06	0.10
Balances with banks on current account	0.42	0.23
	<b>0.48</b>	<b>0.33</b>



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**Notes:**

- 1 Suspension of work at Mills, which was declared on 5th January, 1999 is still continuing.
- 2 During the year, the company remeasured its freehold land at fair value (market approach) by an independent registered valuer, classified as Level 3 under Ind AS 113. The fair value decreased by Rs. 14,902.03 lakh, majorly on account of changes in external conditions and internal assessments affecting the underlying assumptions and market inputs, which has been adjusted against the revaluation surplus related to the same asset and accordingly, the same has been recognized in Other Comprehensive Income and related deferred tax liability reversal of Rs. 2265.48 lakh has also been recognized in Other Comprehensive Income. No impact on profit or loss/ EPS.
- 3 During the year, the company has recognised a provision of Rs. 817.48 lakhs towards an ongoing legal case pertaining to Property Tax on its freehold property based on legal advice and management's assessment that an outflow of resources might be possible. The amount has been charged to the Statement of Profit and Loss in the current period. The matter remains sub-judice and the ultimate outcome and timing are uncertain.
- 4(a) The Company is still in the process of negotiating revised terms for the determination of the amount due and payable by it to the lender and the amount outstanding on account of interest thereon. Accordingly, no provision has been made in these accounts for interest on such loan amounting to Rs. 191.36 lakh and Rs. 776.07 lakh for the quarter and year ended 31st March, 2026 respectively (Rs. 173.96 lakh and Rs. 705.51 lakh for corresponding quarter and year ended 31st March, 2025).
- 4(b) The Auditors Report on the accounts for the year ended 31st March, 2026 contains qualification pertaining to non provision of interest on loan. The management's response thereto is set out in Note 4 (a) above. No provision has been made for interest on loan during the quarter and year ended 31st March, 2026. If such interest had been provided, the net loss for the quarter and year ended 31st March, 2026 would have been Rs. 88.26 lakh and Rs. 1658.24 lakh respectively. (Rs. 348.19 lakh and 754.19 lakh loss for the quarter and year ended 31st March, 2025).
- 5 In view of available Cash Flow and other parameters the accounts have been prepared on 'going concern' basis.
- 6 The Company's chief Operating decision makers viz. Board of Directors examine the Company's performance as a single segment.
- 7 Other Comprehensive Income primarily includes impact of re-measurement gains / (losses) on freehold land. These items will not be reclassified to profit or loss.
- 8 The audited financial results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and recommended for adoption to the Board of Directors. The Board has considered and approved the same at its meeting held on May 26, 2026.
- 9 The figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the figures for the audited full financial year and published year to date unaudited figures up to the third quarter of the respective financial year.
- 10 The Company has estimated and recognized the impact of implementation of new Labour Codes under Employee benefits expenses for the year ended 31 March, 2026. The impact of the same is not material to the results for the year.



For Kesoram Textile Mills Ltd.,

Uma Shankar Asopa

Director

DIN: 00305010

Dated : 26 May, 2026

Place :- Kolkata

CIN: L17114WB1999PLC089148 Phone No. 91-33 2489 3472 2469 7825 fax No. 2469 6788  
Website : www.kesoramtextiles.in, E-mail : office@kesoramtextiles.in / ktmltext@gmail.com

Annex  
Formal for disclosure of related party transactions every six months (see Note 4) (Amounts are in RS)

S. No	Details of the party (related/subsidiary) entering into the transaction		Details of the counter party		Type of related party transaction (see Note 2)	Value of transactions approved by the audit committee (see Note 4) Oct-25 - Mar-26	Value of transactions during the reporting period (see Note 4) Oct-25 - Mar-26	In case parties are also to either party as a result of the transaction (see Note 5)		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments						
	Name	PAN	Name	PAN				Relationship of the counterparty with the listed entity or its subsidiary	Opening balance 1.10.25	Closing balance 31.3.26	Net/In excess of (see Note 6)	Cost (see Note 7)	Terms	Details of the loans, inter-corporate deposits, advances or investments	Interest Rate (%)	Tenure
1	Kesoram Textile Mills Ltd.	AABCG419N	Uma Sharada Arora Sant Piyu Palash RS, Bhub.	AABCG419N	Director						Director Salary fees					
2	Kesoram Textile Mills Ltd.	AABCG419N	Sanyu Kumar Sinha Shrawan Kumar Choubey Shrawan Kumar Choubey	AABCG419N	Key Management Personnel		1,345,914.00				Managerial Remuneration					
3	Kesoram Textile Mills Ltd.	AABCG419N	Kesoram Mills Workers' Provident Fund (KMF)	AAAT1262F	Provident Fund		3,800.00				Reimbursement of Expenses					
4	Kesoram Textile Mills Ltd.	AABCG419N	Kesoram Textile Mills Ltd.	AABCG419N	Principal		1,200.00	32,485,380.00			Inter Corporate Deposit Payable	7.5%				
5	Kesoram Textile Mills Ltd.	AABCG419N	Kesoram Textile Mills Ltd.	AABCG419N	Principal			2,091,015.00			Travel Payable					
6	Kesoram Textile Mills Ltd.	AABCG419N	Kesoram Textile Mills Ltd.	AABCG419N	Principal			36,273,750.00			Inter Corporate Deposit Payable					
7	Kesoram Textile Mills Ltd.	AABCG419N	Kesoram Textile Mills Ltd.	AABCG419N	Principal			2,147,286.00			Guarantee Commission Receivable					
8	Kesoram Textile Mills Ltd.	AABCG419N	Kesoram Textile Mills Ltd.	AABCG419N	Principal			1,832,716.00			Guarantee Commission Received					
9	Kesoram Textile Mills Ltd.	AABCG419N	Kesoram Textile Mills Ltd.	AABCG419N	Principal			133,293,812.00			Inter Corporate Deposit Payable					

- The details in this formal are required to be provided by all transactions undertaken during the reporting period. However, opening and closing balances including contributions, to be disclosed for such related party transactions are if there is no new related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Related parties that are not to be reported in periods 1 to 6 should be reported in related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed entity.
- For companies with financial year ending March 31, the information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months periods shall apply accordingly.
- In case of a multi-year related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction" as approved by the audit committee". The aggregate value of such related party transaction for six sets of consecutive quarters or calendar quarters & then, inter-corporate deposit, advance or investment with a large party will be disclosed separately and there should be no double counting of related party transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, such transactions with the listed party may be aggregated for the reporting period and purchase transactions may also be disclosed in a single column. The value should be disclosed separately should be disclosed separately without any netting off.
- "Cost" refers to the cost of borrowed funds for the listed entity.
- PKV will not be displayed on the website of the listed company.
- Transactions such as encumbrance of fixed deposits by banks/BFCs, undertaken with related parties, of the same category, applicable to listed shareholders' public shall also be reported.

For Kesoram Textile Mills Ltd.

*Shrawan Kumar Choubey*

Shrawan Kumar Choubey  
Chief Financial Officer



**Independent Auditor's Report On the Quarterly and Year to Date Audited Financial Results of Kesoram Textile Mills Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To  
The Board of Directors of  
Kesoram Textile Mills Limited

**Report on the audit of the Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date financial results of **Kesoram Textile Mills Limited** ("the Company") for the **quarter and year ended 31<sup>st</sup> March, 2026** ('Statement'), 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, (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and except for the possible effects of the matter described in Basis for Qualified Opinion/Conclusion section below, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information of the Company for the quarter and year ended **31<sup>st</sup> March, 2026**.

**Basis for Qualified Opinion**

As further explained in **Note 4**, the Company has not provided interest on loan amounting to **Rs. 7581.73 lacs (Rs. 191.36 lacs and Rs. 776.07 lacs for the quarter and year ended 31-03-2026 respectively)** from Kesoram Industries Limited ever since the amount was borrowed and is still in the process of negotiating revised terms for the determination of the amount due and payable by it to the lender and the amount outstanding on account of interest thereon. Accordingly, no provision has been made in these accounts for interest on such loan. If such interest had been provided the then net loss for the quarter and year ended March 31, 2026 would have been Rs. 88.26 lacs and Rs. 1658.24 lacs respectively.

LRR\_KTML\_0326



We conducted our audit in accordance with the Standards on Auditing (SAs), specified under section 143(10) of the Companies Act, 2013, as amended ('the Act'). Our responsibilities under those Standards 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 ('ICAI') 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.

### **Material Uncertainty Related to Going Concern**

We draw attention to **Note 5** in the financial results regarding the preparation of accounts on 'Going Concern basis'. In view of its accumulated losses the net worth of the Company (excluding revaluation reserve) has been fully eroded and the company's current liabilities have exceeded its current assets as at the balance sheet date. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the company's ability to continue as a going concern. However, the financial statements of the company have been prepared on a going concern basis for the reasons stated in the said note.

**Our opinion is not modified in respect of this matter.**

### **Management's and Those Charged with Governance's Responsibilities for the Financial Results**

The Statement has been prepared on the basis of the annual financial statements for the year ended 31.03.2026. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards 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 the maintenance of adequate accounting records in accordance with the provisions of the Act 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 the



Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibility for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 financial results.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Boards 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.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the Statement represents 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 Matter**

The Statement includes the results for the quarter ended 31<sup>st</sup> March, 2026, being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> March, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to a limited review by us.

**For A. SINGHI & CO.**  
**Chartered Accountants**  
**Firm Registration No.: 319226E**


*Saket Singhi*

**(Saket Singhi)**  
**Partner**  
**Membership No. 314001**  
**Kolkata, the 26<sup>th</sup> day of May, 2026**  
**UDIN: 26314001YLIVCW8681**



ANNEXURE I

**Statement of Impact of Modified Opinion of Auditor (for audit report with modified opinion) submitted along with Annual Audited Financial Results - (Standalone)**

<b>Statement of Impact of Modified Opinions of Auditor for the Financial Year ended March 31, 2026</b> [See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2015]			
<b>I.</b>	<b>Sl. No.</b>	<b>Particulars</b>	<b>Cumulative Impact of the modified Opinion on the Audited Figures (after adjusting for qualifications) Rs. In lakh</b>
	1.	Profit/ Loss	(1658.24)
	2.	NetWorth	(9666.04)
	3.	TotalAssets	15505.06
	4.	Total Turnover/ Income	72.64
	5.	Earning per Share	(3.17)
	6.	Total Expenditure	1918.23
	7.	TotalLiabilities	12671.08
	8.	Interest	799.31
<b>II.</b>	<b>Modified Opinion or Other Reservation(s):</b>		
	<b>a. Modified Opinion / Emphasis of Matter by Auditor: As per Audit Report attached</b>		
	<b>b. (i) Management Explanation on Modified Opinion / Reservation where the impact is quantified by the auditor:</b> Modified opinion: No provision for interest is made on a loan for the financial year under reference and earlier years as the negotiations to revise loan terms and outstanding interest with the lender are yet to be concluded. <b>(ii) Management Explanation on Modified Opinion / Reservation where the impact is not quantifiable by the auditor:</b> <b>a. Going Concern:</b> In view of available Cash Flow and other parameters the accounts have been prepared on 'going concern' basis. <b>b. Report of Auditor on review of the above:</b> As per Audit Report Attached		
	<b>c. How the modified Opinion/ Other Reservation has been resolved;</b> Not Yet		
	<b>d. If unresolved then reason thereof and steps which the listed entity intends to take in the matter:</b> Reasons and the steps as stated in (b) above.		
	<b>e. Impact of the Modified Opinion / Other Reservation of the previous Financial year on the Profit and Loss of the Reportable period under reference :</b> Not Applicable		
<b>III.</b>	<b>Signatories:</b>		<p>M.C. Aspin</p> <p>S.K. Sinha</p> <p><i>(Signature)</i></p> <p>Saket Singh</p> 
	• Chairman		
	• Chief Executive Officer		
	• Chief Financial Officer		
	• Statutory Auditor		
	Place: Kolkata		
	Date: 26th May, 2026		