REF: SISL/CORP/2025-26 **5th November 2025**

REF: SISL/CORP/2025-26

BSE Limited
The Manager, Listing Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai 400001

BSE SCRIP CODE: 523606 / DEMAT ISIN: INE438E01032

Dear Madam/Sir,

Sub: <u>Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

The Board of Directors of the Company, at its meeting held today, i.e., Wednesday, 5th November 2025, transacted inter alia, the following business:

- Approved the Unaudited Financial Results (Standalone and Consolidated) for the 2nd quarter & Half year ended 30th September 2025, along with the Limited Review Report issued by the Statutory Auditors.

A copy of the same is enclosed herewith.

The Board Meeting commenced at 12:00 p.m. (IST) and concluded at 2:45 p.m. (IST).

Kindly take the above on record.

Thank you,
Yours truly,
for Sika Interplant Systems Limited

Suraj Kumar Sahu
Digitally signed by Suraj Kumar Sahu
Date: 2025.11.05 14:49:50 +05'30'

Suraj Kumar Sahu
Company Secretary & Compliance Officer
M No: 35855

SIKA INTERPLANT SYSTEMS LIMITED

CIN: L29190KA1985PLC007363, Regd.Office No.3, Gangadharchetty Road, Bangalore 560042

Email.ID: comp.sec@sikaglobal.com Website: www.sikaglobal.com

Statement of Unaudited Standalone Financial Results for the quarter and Half year ended 30th September 2025

(Rs. In lakhs, except EPS)

Sl	Particulars	3 Months Ended			6 Months Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		unaudited	Unaudited	unaudited	unaudited	unaudited	Audited
1	**Income from Operations**						
	(a)Net Sales/Income from operations	5,158.08	6,800.70	3,323.92	11,958.78	6,366.11	14,556.05
	(b)Other Operating Income				-	-	-
	(c) Other Income	145.05	173.05	129.83	318.10	244.49	558.95
	Total Income from Operations (Net)	5,303.13	6,973.75	3,453.75	12,276.88	6,610.60	15,115.00
2	**Expenses**						
	a) Cost of materials consumed	3,132.85	5,484.00	2,187.64	8,616.85	4,179.04	10,483.04
	b) Purchase of stock-in- Trade	-	-	-	-	-	-
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	367.14	-378.39	(15.94)	(11.25)	37.04	-549.23
	d) Employee benefit Expenses	370.46	202.05	275.41	572.51	517.39	844.27
	e) Finance cost	12.81	13.69	5.22	26.50	9.22	18.33
	f) Depreciation	23.40	23.15	22.43	46.55	41.52	97.92
	g) Other expenditure	223.56	242.49	188.74	466.05	329.60	828.55
	Total Expenses	4,130.22	5,586.99	2,663.50	9,717.21	5,113.81	11,722.88
3	Profit/(Loss) before exceptional & extraordinary items & tax	1,172.91	1,386.76	790.25	2,559.67	1,496.79	3,392.12
4	Exceptional items	-	0.00%	-	-	(44.16)	(44.16)
5	Profit/(Loss) before extraordinary items & tax	1,172.91	1,386.76	790.25	2,559.67	1,452.63	3,347.96
6	Extraordinary items	-	-	-	-	-	-
7	**Profit/(Loss) before tax**	1,172.91	1,386.76	790.25	2,559.67	1,452.63	3,347.96
8	Tax Expense	295.21	349.02	187.78	644.23	365.60	775.07
9	Net Profit/(Loss) for the period	877.70	1,037.74	602.47	1,915.44	1,087.03	2,572.89
10	Other Comprehensive Income						
A	Items that will not be reclassified to Profit & Loss						
i	- Remeasurement of employee defined benefit plan	-	-	-	-	-	59.57
ii	Income tax on the above (i)	-	-	-	-	-	14.99
B	Items that will be reclassified to Profit & Loss	-		-	-	-	
	Total other Comprehensive Income	-	-	-	-	-	44.57
11	**Total Comprehensive Income**	877.70	1,037.74	602.47	1,915.44	1,087.03	2,528.32
12	Paid-up equity share capital (Face value Rs.2/-)	424.02	424.02	424.02	424.02	424.02	424.02
13	Reserve excluding revaluation reserves as per balance sheet of previous accounting year		-				12,017.44
14	Earnings Per Share (EPS)						
	Basic	4.14	4.90	2.84	9.04	5.13	11.93
	Diluted	4.14	4.90	2.84	9.04	5.13	11.93

Note:

1. The above unaudited financial results for the quarter and half year ended 30th September, 2025 were reviewed by the Audit committee and then approved by the Board of Directors at their meeting held on 5th November 2025.
2. The Company has only one business segment " Engineering products, Systems & Services", therefore no additional disclosure on segment is reporting required.
3. The financials have been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 IND-AS to the extent applicable.
4. Previous periods figures have been regrouped as necessary.

Rao & Emmar Chartered Accountants BANGALORE

Sika Interplant Systems Ltd. Bangalore

Kunal Sikka (DIN:05240807)

Managing Director & CEO

Place:Bangalore

Date:05-11-2025

SIKA INTERPLANT SYSTEMS LIMITED
CIN -L29190KA1985PLC007363
NO.3, GANGADHAR CHETTY ROAD, BANGALORE - 560042

BALANCE SHEET AS AT 30TH SEPTEMBER 2025 — **Rs in Lakhs**

Particulars	As on 30-Sept-2025
ASSETS	
Non-current assets	
(a)Property, Plant and Equipment	4,321.47
(b)Capital work-in-progress	-
(c)Investment Property	-
(d)Goodwill	-
(c)Other Intangible assets	1.90
(f)Intangible assets under development	-
(g)Biological Assets other than bearer plants	-
(d)Financial Assets	-
i.Investments	5,072.04
ii.Trade receivables	-
ii.Loans	34.94
iv.Others	-
(i)Deferred tax assets (net)	95.55
(e)Other non-current assets	9.52
Current assets	-
(a)Inventories	793.77
(b)Financials Assets	
i.Investments	-
i.Trade receivables	3,208.67
ii.Cash and Cash equivalents	533.56
iii.Bank balances other than (ii) above	2,450.83
iv. others	505.59
(c)Current Tax Assets(Net)	
(d)Other current assets	48.41
Total Assets	17,076.23
EQUITY AND LIABILITIES	
Equity	
(a)Equity Share Capital	424.02
(b)Other Equity	13,424.07
Liabilities	-
Non-current Liabilities	-
(a)Financial Liabilities	-
i.Borrowings	-
ii.Trade payables	-
iii.Other financial Liabilities	-
(b)Provisions	424.59
(c)Deffered tax Liabilties(Net)	-
(d)Other non-current liabilities	29.86
Current Liabilities	-
(a)Financial Liabilities	-
i.Borrowings	381.77
ii.Trade payables	1,524.76
(A) total outstanding dues of micro enterprises	-
(B) total outstanding dues of creditors other than	-
iii.Other financial Liabilities	-
(b)Other current Liabilities	571.12
(c)Provisions	81.73
(d)Current Tax Liabilities(Net)	214.31
Total Equity and Liabilities	17,076.23

Rao & Emmar * BANGALORE * Chartered Accountants

Sika Interplant Systems Ltd. * Bangalore *

SIKA INTERPLANT SYSTEMS LIMITED

CIN -L29190KA1985PLC007363

NO.3, GANGADHAR CHETTY ROAD, BANGALORE - 560042

CASH FLOW FOR THE PERIOD ENDING 30th September, 2025 **Rs in lakhs**

Particulars	As on 30-09-2025	
Cash flows from operating activities		
Net Profit Before Taxation	2,559.66	-
Adjustments for:	-	-
Depreciation	46.56	-
Financial expenses (Considered under Financial Activities)	26.50	-
Interest Income (Considered under Investment Activities)	(85.61)	-
(Gain)/Loss on sale of Investments	(6.82)	-
Revaluation of Investments	(156.12)	-
Operating Profit Before Working Capital Changes	-	**2,384.18**
	-	-
(Increase)/ Decrease in Current Assets	(181.14)	-
Increase/(Decrease) in Current Liabilities	360.63	-
Working Capital changes	-	179.49
Cash Generated from operations	-	**2,563.67**
Income Tax	-	(644.22)
Cash Flow Before Extraordinary Item	-	**1,919.45**
Prior Period Item	-	-
	-	-
Net cash from operating activities	-	**1,919.45**
	-	-
Cash flows from Investment activities	-	-
Additions to Fixed Assets	(4.02)	-
Change in Investments	(900.00)	-
Investment in fixed deposit	(114.00)	-
Change in Long term Loans & Advances	(0.03)	-
Interest Income	85.61	-
	-	-
Net cash from Investing activities	-	**(932.44)**
	-	-
Cash flows from financing activities	-	-
Acceptance of Term Loans	-	-
Dividend	(508.82)	-
Finance Cost	(26.50)	-
	-	-
Net cash from Financing activities	-	**(535.32)**
	-	-
Net Increase / Decrease in cash and cash equivalents	-	451.69
Cash and cash equivalents at beginning of period	-	81.87
	-	-
Cash and cash equivalents at end of period	-	**533.56**

Rao & Emmar
CHARTERED ACCOUNTANTS

No. 204 and 205, 2nd Floor, "Ramanashree Arcade"
Near Trinity Circle, M.G. Road, Bengaluru – 560 001.
Email: info@raoemmar.com | Ph. No: 80500 78815

Independent Auditors' Review Report on the Statement of Unaudited Standalone Financial Results

To

The Board of Directors,
SIKA Interplant Systems Limited
No. 3, Gangadhar Chetty Road,
Bangalore 560042

1. We have reviewed the Unaudited Standalone Financial Results of SIKA Interplant Systems Limited having it's registered office at No. 3, Gangadhar Chetty Road, Bangalore 560042 (the "Company") for the quarter September 30, 2025, which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter and six months period ended September 30, 2025' and the 'Unaudited Standalone Statement of Assets and Liabilities' as of that date (together the "Standalone Statement"). The Standalone Statement has been prepared by the Company pursuant to Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").

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

3. We conducted our review of the Standalone Statement in accordance with the Standard on Review Engagements (SRE) 410, "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 Standalone 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.

Rao & Emmar * BANGALORE * Chartered Accountants

Rao & Emmar
CHARTERED ACCOUNTANTS

No. 204 and 205, 2nd Floor, "Ramanashree Arcade"
Near Trinity Circle, M.G. Road, Bengaluru – 560 001.
Email: info@raoemmar.com | Ph. No: 80500 78815

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Standalone Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rao and Emmar.,
Chartered Accountants,
Firm Reg No. 003084S

Rao & Emmar * BANGALORE * Chartered Accountants

S B Subhash
Partner,
M.No. 212948

UDIN: 25212948BMIBAM3945

Date: 5-11-2025
Place: Bengaluru

SIKA INTERPLANT SYSTEMS LIMITED

CIN: L29190KA1985PLC007363, Regd.Office No.3, Gangadharchetty Road, Bangalore 560042

Email.ID: comp.sec@sikaglobal.com Website: www.sikaglobal.com

Statement of Unaudited Consolidation Financial Results for the Quarter and half year ended 30th September 2025

(Rs. In lakhs, except EPS)

Sl.	Particulars	3 Months Ended			9 Months Ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
1	**Income from Operations**						
	(a)Net Sales/Income from operations	5,158.07	6,800.71	3,323.92	11,958.78	6,366.11	14556.05
	(b)Other Operating Income				-	-	
	(c) Other Income	147.23	173.57	129.83	320.80	244.66	558.95
	Total Income from Operations (Net)	5,305.30	6,974.28	3,453.75	12,279.58	6,610.77	15,115.00
2	**Expenses**						
	a) Cost of materials consumed	3,132.85	5,484.00	2,187.64	8,616.85	4,179.04	10483.04
	b) Purchase of stock-in- Trade		-		-	-	0.00
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	367.14	(378.39)	(15.93)	(11.25)	37.04	(549.23)
	d) Employee benefit Expenses	370.48	202.04	275.41	572.52	517.39	844.27
	e) Finance cost	12.80	13.70	5.22	26.50	9.22	18.33
	f) Depreciation	25.50	25.25	24.52	50.75	45.72	97.92
	g) Other expenditure	223.67	243.29	188.73	466.96	329.73	828.55
	Total Expenses	4,132.44	5,589.89	2,665.59	9,722.33	5,118.14	11,722.88
3	Profit/(Loss) before exceptional & extraordinary items & tax	1,172.86	1,384.39	788.16	2,557.25	1,492.63	3,392.12
4	Exceptional items	-	-	-		(44.16)	(44.16)
5	Profit/(Loss) before extraordinary items & tax	1,172.86	1,384.39	788.16	2,557.25	1,448.47	3,436.28
6	Extraordinary items	-	-	-	-	-	0.00
7	**Profit/(Loss) before tax**	1,172.86	1,384.39	788.16	2,557.25	1,448.47	3,436.28
8	Tax Expense	278.99	349.12	169.34	644.59	365.60	775.07
9	Net Profit/(Loss) for the period	893.87	1,035.27	618.82	1,912.66	1,082.87	2,661.21
10	Other Comprehensive Income						
A	Items that will not be reclassified to Profit & Loss						
i	- Remeasurement of employee defined benefit plan	-	-	-	-	-	59.57
ii	Income tax on the above (i)	-	-	-	-	-	14.99
B	Items that will be reclassified to Profit & Loss						
	Total other Comprehensive Income	-	-	-	-	-	44.57
11	**Total Comprehensive Income**	893.87	1,035.27	618.82	1,912.66	1,082.87	2,705.78
12	Owners of the Company	-		-	-	-	-
13	Non-controlling interest						12017.44
		893.87	1,035.27	619.40	1,912.66	1,082.87	14,723.22
14	Paid-up equity share capital (Face value Rs.2/-)	424.02	424.02	424.02	424.02	424.02	424.02
15	Reserve excluding revaluation reserves as per balance sheet of previous accounting year						12391.85
16	Earnings Per Share (EPS)						-
	Basic	4.22	4.88	2.92	9.02	5.11	12.55
	Diluted	4.22	4.88	2.92	9.02	5.11	12.55

Note:

1. The above consolidated unaudited financials results for the quarter and half year ended 30th September 2025 were reviewed by the Audit committee and then approved by the Board of Directors at their meeting held on 5th November, 2025.
2. The Company has only one business segment " Engineering products, Systems & Services", therefore no additional disclosure on segment is reporting required.
3. The financials have been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 IND-AS to the extent applicable.
4. Previous periods figures have been regrouped as necessary.

Rao & ... Chartered Accountants BANGALORE

Sika Interplant Systems Ltd. Bangalore

Kunal Sikka (DIN:05240807)
Managing Director & CEO

Place:Bangalore
Date:05/11/2025

SIKA INTERPLANT SYSTEMS LIMITED
CIN -L29190KA1985PLC007363
NO.3, GANGADHAR CHETTY ROAD, BANGALORE - 560042

CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2025

Rs in lakhs

PARTICULARS	As on 30-09-2025
ASSETS	
Non-current assets	
(a)Property, Plant and Equipment	4,367.14
(b)Capital work-in-progress	-
(c)Investment Property	-
(d)Goodwill	34.73
(e)Other Intangible assets	1.90
(f)Intangible assets under development	-
(g)Biological Assets other than bearer plants	-
(h)Financial Assets	-
i.Investments	4,892.09
ii.Trade receivables	-
ii.Loans	-
iv.Others	95.55
(i)Deferred tax assets (net)	10.00
	-
Current assets	-
(a)Inventories	793.77
(b)Financials Assets	-
i.Trade receivables	3,208.67
ii.Cash and Cash equivalents	613.15
iii.Bank balances other than (ii) above	2,451.16
iv. Loans	-
iv.others	508.04
(c) Current tax assets (net)	-
(d)Other current assets	48.69
	-
Total Assets	**17,024.88**
	-
EQUITY AND LIABILITIES	-
	-
Equity	-
(a)Equity Share Capital	424.02
(b)Other Equity	13,371.68
Total Equity attributable to equity share holders	13,795.70
Non Controlling Interest	-
Total Equity	13,795.70
	-
Liabilities	-
Non-current Liabilities	-
(a)Financial Liabilities	-
i.Borrowings	-
ii.Trade payables	-
iii.Other financial Liabilities	-
(b)Provisions	424.59
(c)Deffered tax Liablities(Net)	-
(d)Other non-current liabilities	29.86
e)Unsecure Loan	-
	-
Current Liabilities	-
(a)Financial Liabilities	381.77
i.Borrowings	-
ii.Trade payables	1,524.82
(A) total outstanding dues of micro enterprises and small enterprises; and	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	-
iii.Other financial Liabilities	-
(b)Other current Liabilities	571.72
(c)Provisions	81.73
(d)Current Tax Liabilities(Net)	214.69
	-
Total Equity and Liabilities	**17,024.88**

Bangalore * Sika Interplant Systems Ltd. *

Rao & Emmar * BANGALORE * Chartered Accountants

SIKA INTERPLANT SYSTEMS LIMITED

CIN -L29190KA1985PLC007363

NO.3, GANGADHAR CHETTY ROAD, BANGALORE - 560042

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED (In Rs in lakhs.)

	Particulars		
A	**Cash flows from operating activities**		
	Net Profit Before Taxation	2,557.26	-
	Adjustments for:	-	-
	Depreciation	50.75	-
	Financial expenses (Considered under Financial Activities)	26.50	-
	Interest Income (Considered under Investment Activities)	(87.89)	-
	Profit on sale of Asset (Considered in Investment Activities)	-	-
	(Gain)/Loss on sale of Investments	(6.82)	-
	Revaluation of Investments	(156.50)	-
	Operating Profit Before Working Capital Changes	-	2,383.30
		-	-
	(Increase)/ Decrease in Current Assets, Loans & Advances	(180.84)	-
	Increase/(Decrease) in Current Liabilities	360.30	-
	Working Capital changes	-	179.46
	Cash Generated from operations	-	2,562.76
	Income Tax	-	(644.59)
	Net cash from operating activities	-	1,918.17
		-	-
B	**Cash flows from Investment activities**	-	-
	Additions to Fixed Assets	(4.02)	-
	Sale of Fixed Asset	-	-
	Change in Investments	(1,063.32)	-
	Investment in Fixed Deposits	(39.10)	-
	Investment in Fixed Deposits at NBFCs	-	-
	Change in Long term Loans & Advances	-	-
	Interest Income	87.89	-
	sale of Investments	6.82	-
	Revaluation of Investments	156.50	-
	Net cash from Investing activities	-	(855.24)
		-	-
C	**Cash flows from financing activities**	-	-
	Repayment of Loans, Deposits & Overdraft	-	-
	Finance Cost	(26.50)	-
	Dividend Paid	(508.82)	-
	Tax on Dividend	-	-
	Net cash from Financing activities	-	(535.32)
	Net Increase / Decrease in cash and cash equivalents	-	527.61
	Cash and cash equivalents at beginning of period	-	85.54
	Cash and cash equivalents at end of period	-	613.15

Independent Auditors' Review Report on the Statement of Unaudited Consolidated Financial Results

To

The Board of Directors
SIKA Interplant Systems Limited,
No.3, Gangadhar Chetty Road,
Bangalore 560042

1. We have reviewed the Unaudited Consolidated Financial Results of **SIKA Interplant Systems Limited** (the "Parent") and its subsidiaries (the parent and its subsidiaries hereinafter referred to as the "Group") for the quarter ended September 30, 2025, which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the quarter ended September 30,2025 and the 'Unaudited Consolidated Statement of Assets and Liabilities as on that date (together the "Consolidated Statement"). The Consolidated Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations 2015").

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

3. We conducted our review of the Consolidated 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 Consolidated 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Rao & Emmar * Bangalore * Chartered Accountants

No. 204 and 205, 2nd Floor, "Ramanashree Arcade"
Near Trinity Circle, M.G. Road, Bengaluru – 560 001.
Email: info@raoemmar.com | Ph. No: 80500 78815

4. The Statement includes the results of the following entities: -

   a) Aerotek Sika Aviosystem Private Limited

   b) Emsac Engineering Pvt Ltd

   c) Sikka N Sikka Engineers Private Limited

   d) Sika Tourism Private Limited

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 Consolidated Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Unaudited Consolidated Financial Results includes the financial results of 4 subsidiaries which have not been reviewed by their auditors and whose financial results reflect total assets of Rs. 169.53 Crs and net assets of Rs 87.11 Lakhs as at September 30, 2025, total revenue of Rs. 2.70 Lakhs, total net profit/(loss) after tax of Rs. (2.78) Lakhs for the period ended September 30, 2025 respectively. According to the information and explanations given to us by the Management, the financial information of the aforesaid subsidiaries is not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For Rao and Emmar.,
Chartered Accountants,
Firm Reg No. 003084S

Rao & Emmar Chartered Accountants BANGALORE

S B Subhash
Partner,
M.No. 212948

UDIN: 25212948BMIBAN2429

Date: 5-11-2025
Place: Bengaluru