

SILVER TOUCH TECHNOLOGIES LIMITED

CIN-L72200GJ1995PLC024465

REGISTERED OFFICE: SILVER TOUCH HOUSE, OPP. SURYARATH COMPLEX, NR. WHITE HOUSE, PANCHAVATI CIRCLE, AHMEDABAD -
380006 GUJARAT, INDIA

E-mail: cs@silvertouch.com Phone: 079-26563158

CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2026

(Amount in ₹ Lakhs except earning per share)

Sr. No.	Particulars	Quarter ended			Year Ended	Year Ended
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	INCOME					
	a) Net Sales /Revenue from Operation	9952.44	9572.84	8456.48	34199.35	28838.01
	b) Other Operating Income	101.29	61.37	110.71	361.18	332.69
	Total Income (a+b)	10053.73	9634.21	8567.19	34560.53	29170.71
2	Expenses					
	a) Purchase of Stock -in -Trade	1175.07	1067.62	1634.56	4708.34	4767.96
	b) Changes in Inventories of finished goods, work in progress and stock in trade	(8.47)	(19.76)	(49.47)	41.26	(61.56)
	c) Employee benefit Expenses	4557.28	4287.31	3800.91	16361.03	13740.06
	d) Finance cost	140.27	234.59	117.16	701.54	387.13
	e) Depreciation and amortisation expense	226.11	214.51	183.41	855.77	705.03
	f) Other Expenses	2170.28	2390.18	1640.78	7098.82	6639.90
	Total expenses [2(a) to 2(f)]	8260.55	8174.46	7327.36	29766.76	26178.51
	Profit before exceptional and extraordinary items and tax [1-2]	1793.18	1459.76	1239.83	4793.78	2992.19
3	Exceptional item	0.00	0.00	0.00	0.00	0.00
4	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax [3-4-5]	1793.18	1459.76	1239.83	4793.78	2992.19
6	Tax Expenses					
7	1) Current Tax	451.88	364.00	261.00	1213.58	711.00
	2) Deferred Tax	19.78	(5.89)	37.28	7.02	41.39
	3) Tax Changes relating to Earlier Years	0.00	0.00	20.23	0.00	20.23
		471.66	358.11	318.50	1220.60	772.62
8	Net Profit for the period (6-7)	1321.52	1101.65	921.33	3573.17	2219.57
9	Other Comprehensive Income					
	A (i) Items that will not be reclassified to (profit) or loss					
	Remeasurement of Defined Benefit Plans	(17.63)	(22.96)	(1.73)	(32.15)	16.44
	Equity Instrument through OCI	9.17	(0.89)	15.98	(21.72)	19.11
	A (ii) Income tax relating to items that will be reclassified to (profit) or loss					
	Remeasurement of Defined Benefit Plans	4.44	5.78	0.43	8.09	(4.14)
	Equity Instrument through OCI	(2.31)	0.22	(4.02)	5.47	(4.81)
	B (i) Items that will be reclassified to (profit) or loss					
	Remeasurement of Defined Benefit Plans	0.00	0.00	0.00	0.00	0.00
	Equity Instrument through OCI	(72.99)	18.93	17.02	(89.38)	62.04
	B (ii) Income tax relating to items that will be reclassified to (profit) or loss					
	Remeasurement of Defined Benefit Plans	0.00	0.00	0.00	0.00	0.00
	Equity Instrument through OCI	18.37	(4.77)	(4.29)	22.50	(15.62)
10	Other Comprehensive Income (Net of Tax)	(60.95)	(3.68)	23.41	(107.20)	73.03
11	Total Comprehensive Income for the period (VIII+VII)	1382.46	1105.32	897.92	3680.37	2146.54

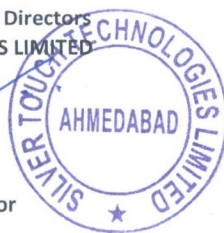
Sr. No.	Particulars	Quarter ended			Year Ended	Year Ended
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
12	Profit/(Loss) for the year attributable to:					
	Shareholders of the Company	1321.69	1101.10	921.33	3572.80	2219.57
	Non-controlling interests	(0.17)	0.55	0.00	0.38	0.00
		1321.52	1101.65	921.33	3573.17	2219.57
13	Other Comprehensive Income attributable to:					
	Shareholders of the Company	60.95	3.68	(23.41)	107.20	73.03
	Non-controlling interests	0.00	0.00	0.00	0.00	0.00
		60.95	3.68	(23.41)	107.20	73.03
14	Total Comprehensive Income attributable to					
	Shareholders of the Company	1382.64	1104.78	897.92	3679.99	2146.54
	Non-controlling interests	(0.17)	0.55	0.00	0.38	0.00
		1382.46	1105.32	897.92	3680.37	2146.54
15	Paid up Equity Share Capital (FV ₹ 2/-Each)(P.Y. ₹ 10/-)	2536.20	1268.10	1268.10	2536.20	1268.10
16	Other equity				14427.25	12102.67
17	Basic and Diluted earning per share in ₹ *	1.04	0.87	0.73	2.82	1.75

Other Disclosures :

- The above consolidated financial results which have been subjected to limited review by the Statutory Auditors of the Company, were reviewed by the audit Committee and subsequently approved by the board of directors at the meeting held on 30th April, 2026 in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015. The Statutory Auditor have expressed an unqualified opinion.
- * The Parent Company has undertaken a stock split from face value of ₹10 to ₹2 per share and a bonus issue in the ratio of 1:1 with record date 06th March, 2026. Accordingly, in line with required disclosures, the Earnings Per Share (EPS) for the quarter ended 31st December, 2025 and for the quarter and year ended 31st March, 2025 has been restated to reflect the increased number of equity shares arising from the aforesaid corporate actions.
- The figures of the previous period have been regrouped/rearranged wherever necessary to make them comparable with those of the current period.
- The above financial results are available on the Website of the Company i.e. www.silvertouch.com and on the Website of NSE and BSE
- Segment Reporting**
As per regulations of Ind AS 108 segment wise revenue results are given for financial results for the Reporting period in **Annexure-2**.

For and on behalf of Board of Directors
SILVER TOUCH TECHNOLOGIES LIMITED


Vipul Thakkar
Chairman & Managing Director
DIN - 00169558
Date:- 30-04-2026
Place :- Ahmedabad



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**CONSOLIDATED AUDITED SEGMENT WISE REVENUE, RESULTS AND ASSETS AND LIABILITIES FOR THE YEAR ENDED
ON 31ST MARCH 2026**

(Amount in ₹ Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	Year Ended
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
1	Segment Revenue					
	<i>Within India</i>	8904.97	7991.81	7029.66	29853.47	24892.54
	<i>Outside India</i>	1047.47	1581.03	1426.82	4345.88	3945.47
	Total	9952.44	9572.84	8456.48	34199.35	28838.01
2	Segment Results (Profit /loss)					
	<i>Within India</i>	1982.24	930.91	927.20	4354.68	2522.50
	<i>Outside India</i>	49.16	739.66	366.70	1045.40	909.63
	Total	2031.40	1670.57	1293.90	5400.08	3432.14
3	Unallocable Expenses	339.51	272.19	164.78	967.49	772.64
4	Other Income	101.29	61.37	110.71	361.18	332.69
5	Profit Before Tax	1793.18	1459.76	1239.83	4793.78	2992.19
6	Tax Expense	471.66	358.11	318.50	1220.60	772.62
7	Other Comprehensive Income	(60.95)	(3.68)	23.41	(107.20)	73.03
8	Profit for Respective Period	1382.46	1105.32	897.92	3680.37	2146.54
9	Segment Assets					
	<i>Within India</i>				15074.13	13233.20
	<i>Outside India</i>				13827.93	10528.17
	Total				28902.06	23761.37
10	Unallocated Assets				732.03	555.25
11	Total Assets				29634.10	24316.61
12	Segment Liabilities					
	<i>Within India</i>				23018.45	21558.92
	<i>Outside India</i>				6449.94	2640.94
	Total				29468.39	24199.86
13	Unallocated Liabilities				165.71	116.75
14	Total Liabilities				29634.10	24316.61

For and on behalf of Board of Directors
SILVER TOUCH TECHNOLOGIES LIMITED


Vipul Thakkar
Chairman & Managing Director
Date:- 30-04-2026
Place :- Ahmedabad



SILVER TOUCH TECHNOLOGIES LIMITED

CIN-L72200GJ1995PLC024465

CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2026

(Amount in ₹ Lakhs)

Particulars	31ST MARCH 2026	31ST MARCH 2025
I. ASSETS		
1 Non-current assets		
(a) Property, plant & Equipments	4309.45	4413.15
(b) Capital work-in-progress	27.67	743.57
(c) Other Intangible assets	817.96	489.45
(d) Financial Assets		
(i) Non-current investments	25.46	33.77
(ii) Others financial Asset	3305.73	1730.10
(e) Other Non-Current Assets	1671.34	481.76
2 Current assets		
(a) Inventories	87.17	128.44
(b) Financial Assets		
(i) Current investments	71.99	52.23
(ii) Trade receivables	11474.17	8581.21
(iii) Cash and cash equivalents	398.35	1017.53
(iv) Bank balances other than Cash & Cash Equivalents	840.82	726.49
(v) Loans	00.00	00.77
(vi) other current financial Asset	5776.59	5486.57
(c) Current Tax Assets (Net)	00.00	00.00
(d) Other current assets	827.39	431.58
TOTAL	29634.10	24316.61
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share capital	2536.20	1268.10
(b) Other Equity	14427.25	12102.67
(c) Non-Controlling Interest	05.24	04.87
2 LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	346.59	713.07
(ii) Other financial liabilities	135.71	426.25
(b) Provisions	556.79	478.30
(c) Deferred tax liabilities (Net)	165.71	116.75
(d) Other non-current liabilities	1457.91	375.05
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2953.93	3635.23
(ii) Trade payables		
(A) Total outstanding dues of MSMEs	41.20	00.00
(B) Total outstanding dues of creditors other than MSMEs	2402.34	1697.24
(b) Other current liabilities	1643.60	765.89
(c) Provisions	2480.02	2577.45
(d) Current Tax Liabilities (Net)	481.62	155.75
TOTAL	29634.10	24316.61

For and on behalf of Board of Directors
SILVER TOUCH TECHNOLOGIES LIMITED

Vipul Thakkar



Vipul Thakkar
Chairman & Managing Director
DIN - 00169558

Date:- 30-04-2026
Place:- Ahmedabad

SILVER TOUCH TECHNOLOGIES LIMITED

CIN-L72200GJ1995PLC024465

CONSOLIDATED AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH 2026

(Amount in ₹ Lakhs)

PARTICULARS	31-03-2026		31-03-2025	
A. Cash inflow/(outflow) from the operating activities				
Profit for the year		4793.78		2992.19
Adjustments for:				
Depreciation	769.33		705.03	
Interest paid	402.63		280.06	
Depreciation finance lease	86.44		00.00	
Interest finance lease	118.87		00.00	
Interest Income	-143.75		-43.01	
Provision of Gratuity payable	130.51		107.14	
Provision of Gratuity payable(OCI)	32.15		-16.44	
Remeasurement of Defined Benefit Plans	21.72		-19.11	
Foreign Cash Currency Exchange rate Gain/Loss	-00.82		-01.06	
Gain/loss on sale of Current Investments	01.74		-13.29	
Gain/ loss on sale of asset	160.57		-53.28	
Expected Credit losses - Trade receivables	03.35		16.53	
Provision for CSR Expenditure	00.00	1582.74	00.00	962.58
Operating Profit before working capital changes		6376.51		3954.77
Adjustment for (Increase)/Decrease in Working Capital :				
Inventories	41.26		-61.56	
Receivables	-2892.96		-1251.98	
Other Non Current Asset	-1575.63		-450.15	
Loans & Advances	-976.18		-2979.42	
Current Liabilities & Provisions	1940.86	-3462.65	1131.97	-3611.14
Direct Tax paid	-1199.06	-1199.06	-605.56	-605.56
Net cash inflow/(outflow) from operating activities (A)		1714.80		-261.93
B. Cash inflow/(outflow) from investing activity				
Investments	-11.45		-01.71	
Purchase of Assets	-856.89		-2101.43	
Sale of current investments	05.60		102.03	
Purchase of current investments	-07.34		-88.74	
Interest Income	143.75		43.01	
Sale of Fixed Assets	418.08		168.04	
Net cash inflow/(outflow) from investing activity (B)		-308.26		-1878.80
C. Cash inflow/(outflow)from financing activity				
Long term Borrowing Availed/(Paid)	-366.48		-02.10	
Short term Borrowing Availed/(Paid)	-681.30		3252.42	
Other Financial asstes Availed / (Paid)	-290.53		-177.40	
Equity Shares Issued	00.00		04.99	
Lease Expense- Interest	-118.87		00.00	
Lease Expense- Principal	-103.33			
Interest Paid	-402.63		-280.06	
Interim Dividend and Tax thereon	-63.41		-63.41	
Net cash inflow/(outflow) from Fianancing activity (C)		-2026.55		2734.45
Net Cash changes in cash and cash equivalent (A+B+C)		-620.00		593.72
Cash & Cash Equivalent at the beginning of the Period		1016.47		422.75
Exchange difference on translation of foreign currency cash and cash equivalents		-01.88		00.00
Cash & Cash Equivalent at the end of the Period		398.35		1016.47
Net Increase in cash and cash equivalent		-620.00		593.72

- Note :**
- The Cash Flow Statement has been prepared under the Indirect Method as set out in Ind AS-7 on Cash Flow Statement notified by Companies(Accounting Standards)Rules, 2021.
 - Figures in negative represent Outflow of cash.

**For and on behalf of Board of Directors
SILVER TOUCH TECHNOLOGIES LIMITED**

**Vipul Thakkar
Chairman & Managing Director
DIN - 00169558**



**Date:- 30-04-2026
Place:- Ahmedabad**



INDEPENDENT AUDITOR'S REPORT ON AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st March, 2026 OF SILVER TOUCH TECHNOLOGIES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors of,
Silver Touch Technologies Limited

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Silver Touch Technologies Limited ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), for the quarter ended 31st March, 2026 and for the period from 01st April, 2025 to 31st March, 2026 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:

- i. Statement includes the results of the following entities :
 - a. Silver Touch Technologies Limited - Parent
 - b. Silver Touch Technologies Inc.-Subsidiary
 - c. Silver Touch Technologies (UK) Limited-Subsidiary
 - d. Silver Touch Technologies Canada Limited-Subsidiary
 - e. Vision Auto tests Private Limited – Subsidiary (Previously known as Shark Identity Private Limited)
 - f. Silver touch Auto tech Private Limited- Subsidiary
 - g. AI4Pharma Tech Limited - Subsidiary

Financial Statement of one Joint Venture (JV) - Lime Software (UK) Ltd has not been considered as details of the same not available with management. Further, in case of another JV, Silver Touch Technologies SAS is in sleeping mode. Therefore, these JVs are not consolidated.

- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards as notified by the Ministry of Corporate Affairs ("MCA") under section 133 of the Companies Act, 2013 ("Act"), read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income/(loss) and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for 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 Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities 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 Companies Act, 2013 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, '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 LODR Regulations. The respective Management and Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Management and Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial results.

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

- i. Identify and assess the risks of material misstatement of the consolidated 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 may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal financial 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 on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- iv. 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 ability of the Group and its associates and jointly controlled entities 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 consolidated 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- vi. Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations, as amended, to the extent applicable.

Other Matters

These quarterly financial results as well as the year to date Consolidated Financial Results have been prepared on the basis of the audited Consolidated financial statements. The quarterly financial results are derived figures between the audited figures in respect of the year ended 31st March, 2026 and the published year-to-date figures upto 31st December, 2025, being the date of the end of the third quarter of the current financial year, which were subject to limited review.

The consolidated audited financial results include the financial information of three Indian subsidiaries (as mentioned in point e, f, g mentioned as above), which have been reviewed/audited by us, whose financial information reflect total assets of Rs.702.77 Lacs as at 31st March, 2026, Group's share of total revenue of Rs. 103.66 Lacs and Rs. 270.50 Lacs and Group's share of total net profit/(loss) after tax of Rs. (83.44) Lacs and Rs. (4.03) Lacs for the quarter ended 31st March, 2026 and for the period from 01st April, 2025 to 31st March, 2026 respectively as considered in the consolidated audited financial results. According to the information and explanations given to us by the Management, these financial statements / financial information / financial results are material to the Group.



The consolidated Financial Results include the unaudited Financial Results of three Foreign subsidiaries, (as mentioned in point b, c, d mentioned as above), whose Financial Statements/Financial Results/ financial information reflect Group's share of total assets of Rs. 6,571.63 Lacs as at 31st March, 2026, Group's share of total revenue of Rs. 1,142.57 Lacs and Rs. 4,340.33 Lacs and Group's share of total net profit/(loss) after tax of Rs. 173.84 Lacs and Rs. 1,670.95 Lacs for the quarter ended 31st March, 2026 and for the period from 01st April, 2025 to 31st March, 2026 respectively, as considered in the consolidated Financial Results. These unaudited interim Financial Statements/Financial Results/ financial information have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited Financial Statements/Financial Results/financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these Financial Statements/Financial Results / financial information are not material to the Group.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors except the subsidiaries where we are the auditors and the Financial Results/financial information certified by the Board of Directors.

For Ambalal Patel and Co LLP
Chartered Accountants
Firm Reg. No.: 100305W/W101093

NR Bhavsar

CA Nilay R. Bhavsar
Designated Partner
M.No.: 137932
UDIN: 26137932ULSAXF3697



Place : Ahmedabad
Date : 30/04/2026