

# **Integrated Filing (Finance) NBFC**

## **INDIA SHELTER FINANCE CORPORATION LIMITED**

### **General Information**

|                                                                                                              |                 |
|--------------------------------------------------------------------------------------------------------------|-----------------|
| Scrip code*                                                                                                  | 544044          |
| NSE Symbol*                                                                                                  | INDIASHLTR      |
| MSEI Symbol*                                                                                                 | NOTLISTED       |
| ISIN*                                                                                                        | INE922K01024    |
| Type of company                                                                                              | Main Board      |
| Class of security                                                                                            | Equity          |
| Date of start of financial year                                                                              | 01-04-2025      |
| Date of end of financial year                                                                                | 31-03-2026      |
| Date of board meeting when results were approved                                                             | 02-05-2026      |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 24-04-2026      |
| Description of presentation currency                                                                         | INR             |
| Level of rounding                                                                                            | Lakhs           |
| Reporting Type                                                                                               | Quarterly       |
| Reporting Quarter                                                                                            | Fourth quarter  |
| Nature of report standalone or consolidated                                                                  | Consolidated    |
| Whether results are audited or unaudited for the quarter ended                                               | Audited         |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended            | Audited         |
| Segment Reporting                                                                                            | Single segment  |
| Description of single segment                                                                                | Housing Finance |
| Start date of board meeting                                                                                  | 02-05-2026      |
| Start time of board meeting                                                                                  | 10:00:00        |
| End date of board meeting                                                                                    | 02-05-2026      |
| End time of board meeting                                                                                    | 12:05:00        |

|                                                                                 |                                   |
|---------------------------------------------------------------------------------|-----------------------------------|
| Whether cash flow statement is applicable on company                            | Yes                               |
| Type of cash flow statement                                                     | Cash Flow Indirect                |
| Declaration of unmodified opinion or statement on impact of audit qualification | Declaration of unmodified opinion |

## Financial Results - NBFC

Amount in (Lakhs)

| Particulars                                 |                                                                                                                                                                                                   | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------------------------------|
| Date of start of reporting period           |                                                                                                                                                                                                   | 01-01-2026                            | 01-04-2025                                                 |
| Date of end of reporting period             |                                                                                                                                                                                                   | 31-03-2026                            | 31-03-2026                                                 |
| Whether results are audited or unaudited    |                                                                                                                                                                                                   | Audited                               | Audited                                                    |
| Nature of report standalone or consolidated |                                                                                                                                                                                                   | Consolidated                          | Consolidated                                               |
| Part I                                      | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |                                       |                                                            |
| 1                                           | <b>Income</b>                                                                                                                                                                                     |                                       |                                                            |
|                                             | <b>Revenue from operations</b>                                                                                                                                                                    |                                       |                                                            |
| (i)                                         | Interest Income                                                                                                                                                                                   | 33,479.81                             | 1,22,896.18                                                |
| (ii)                                        | Dividend Income                                                                                                                                                                                   | 0.00                                  | 0.00                                                       |
| (iii)                                       | Rental Income                                                                                                                                                                                     | 0.00                                  | 0.00                                                       |
| (iv)                                        | Fees and commission Income                                                                                                                                                                        | 3,811.22                              | 14,732.00                                                  |
| (v)                                         | Net gain on fair value changes                                                                                                                                                                    | 88.63                                 | 569.49                                                     |
| (vi)                                        | Net gain on derecognition of financial instruments under amortised cost category                                                                                                                  | 3,443.43                              | 14,641.53                                                  |
| (vii)                                       | Sale of products (including Excise Duty)                                                                                                                                                          | 0.00                                  | 0.00                                                       |
| (viii)                                      | Sale of services                                                                                                                                                                                  | 0.00                                  | 0.00                                                       |
| ix                                          | <b>Other revenue from operations</b>                                                                                                                                                              |                                       |                                                            |
|                                             | <b>Total other revenue from operations</b>                                                                                                                                                        |                                       |                                                            |
|                                             | <b>Total Revenue From Operations</b>                                                                                                                                                              | 40,823.09                             | 1,52,839.20                                                |
|                                             | Other income                                                                                                                                                                                      | 3.97                                  | 18.54                                                      |
|                                             | <b>Total income</b>                                                                                                                                                                               | 40,827.06                             | 1,52,857.74                                                |
| 2                                           | <b>Expenses</b>                                                                                                                                                                                   |                                       |                                                            |
|                                             | Cost of materials consumed                                                                                                                                                                        | 0.00                                  | 0.00                                                       |

|     |                                                                                           |           |           |
|-----|-------------------------------------------------------------------------------------------|-----------|-----------|
|     | Purchases of stock-in-trade                                                               | 0.00      | 0.00      |
|     | Changes in inventories of finished goods, work-in-progress and stock-in-trade             | 0.00      | 0.00      |
|     | Employee benefit expense                                                                  | 7,943.35  | 29,778.92 |
|     | Finance costs                                                                             | 11,518.85 | 44,480.24 |
|     | Depreciation, depletion and amortisation expense                                          | 309.90    | 1,237.90  |
|     | Fees and commission expense                                                               | 0.00      | 0.00      |
|     | Net loss on fair value changes                                                            | 0.00      | 0.00      |
|     | Net loss on derecognition of financial instruments under amortised cost category          | 0.00      | 0.00      |
|     | Impairment on financial instruments                                                       | 787.72    | 4,031.98  |
| (f) | <b>Other Expenses</b>                                                                     |           |           |
| 1   | Other expenses                                                                            | 2,264.64  | 8,000.07  |
|     | <b>Total other expenses</b>                                                               | 2,264.64  | 8,000.07  |
|     | <b>Total expenses</b>                                                                     | 22,824.46 | 87,529.11 |
| 3   | <b>Total profit before exceptional items and tax</b>                                      | 18,002.60 | 65,328.63 |
| 4   | Exceptional items                                                                         | 0.00      | 0.00      |
| 5   | <b>Total profit before tax</b>                                                            | 18,002.60 | 65,328.63 |
| 6   | <b>Tax expense</b>                                                                        |           |           |
| 7   | Current tax                                                                               | 4,149.62  | 14,549.49 |
| 8   | Deferred tax                                                                              | 94.20     | 464.46    |
| 9   | <b>Total tax expenses</b>                                                                 | 4,243.82  | 15,013.95 |
| 10  | <b>Net Profit Loss for the period from continuing operations</b>                          | 13,758.78 | 50,314.68 |
| 11  | Profit (loss) from discontinued operations before tax                                     | 0.00      | 0.00      |
| 12  | Tax expense of discontinued operations                                                    | 0.00      | 0.00      |
| 13  | <b>Net profit (loss) from discontinued operation after tax</b>                            | 0.00      | 0.00      |
| 14  | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0.00      | 0.00      |
| 15  | <b>Total profit (loss) for period</b>                                                     | 13,758.78 | 50,314.68 |
| 16  | Other comprehensive income net of taxes                                                   | 131.15    | 273.39    |
| 17  | <b>Total Comprehensive Income for the period</b>                                          | 13,889.93 | 50,588.07 |
| 18  | <b>Total profit or loss, attributable to</b>                                              |           |           |
|     | Profit or loss, attributable to owners of parent                                          | 0.00      | 0.00      |
|     | Total profit or loss, attributable to non-controlling interests                           | 0.00      | 0.00      |

|     |                                                                                                      |          |             |
|-----|------------------------------------------------------------------------------------------------------|----------|-------------|
| 19  | <b>Total Comprehensive income for the period attributable to</b>                                     |          |             |
|     | Comprehensive income for the period attributable to owners of parent                                 | 0.00     | 0.00        |
|     | Total comprehensive income for the period attributable to owners of parent non-controlling interests | 0.00     | 0.00        |
| 20  | <b>Details of equity share capital</b>                                                               |          |             |
|     | Paid-up equity share capital                                                                         | 5,437.92 | 5,437.92    |
|     | Face value of equity share capital                                                                   | 5.00     | 5.00        |
| 21  | Reserves excluding revaluation reserve                                                               |          | 3,14,374.54 |
| 22  | <b>Earnings per share</b>                                                                            |          |             |
| i   | <b>Earnings per equity share for continuing operations</b>                                           |          |             |
|     | Basic earnings per share from continuing operations                                                  | 12.66    | 46.46       |
|     | Diluted earnings per share from continuing operations                                                | 12.31    | 44.96       |
| ii  | <b>Earnings per equity share for discontinued operations</b>                                         |          |             |
|     | Basic earnings per share from discontinued operations                                                | 0.00     | 0.00        |
|     | Diluted earnings per share from discontinued operations                                              | 0.00     | 0.00        |
| iii | <b>Earnings per equity share (for continuing and discontinued operations)</b>                        |          |             |
|     | Basic earnings per share                                                                             | 12.66    | 46.46       |
|     | Diluted earnings per share                                                                           | 12.31    | 44.96       |
| 23  | Debt equity ratio                                                                                    | 1.95%    | 1.95%       |
| 24  | Debt service coverage ratio                                                                          | 0.00%    | 0.00%       |
| 25  | Interest service coverage ratio                                                                      | 0.00%    | 0.00%       |
| 26  | Remarks for debt equity ratio                                                                        |          |             |
| 27  | Remarks for debt service coverage ratio                                                              |          |             |
| 28  | Remarks for interest service coverage ratio                                                          |          |             |
| 29  | Disclosure of notes on financial results                                                             |          |             |

## Other Comprehensive Income

Amount in (Lakhs)

| Particulars                                  |                                                                              | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|----------------------------------------------|------------------------------------------------------------------------------|---------------------------------------|------------------------------------------------------------|
| Date of start of reporting period            |                                                                              | 01-01-2026                            | 01-04-2025                                                 |
| Date of end of reporting period              |                                                                              | 31-03-2026                            | 31-03-2026                                                 |
| Whether results are audited or unaudited     |                                                                              | Audited                               | Audited                                                    |
| Nature of report standalone or consolidated  |                                                                              | Consolidated                          | Consolidated                                               |
| <b>Other comprehensive income [Abstract]</b> |                                                                              |                                       |                                                            |
| 1                                            | <b>Amount of items that will not be reclassified to profit and loss</b>      |                                       |                                                            |
| 1                                            | Re-measurment (losses)/gains on defined benefit obligations                  | (40.56)                               | (34.24)                                                    |
|                                              | Total Amount of items that will not be reclassified to profit and loss       | (40.56)                               | (34.24)                                                    |
| 2                                            | Income tax relating to items that will not be reclassified to profit or loss | (10.21)                               | (8.62)                                                     |
| 3                                            | <b>Amount of items that will be reclassified to profit and loss</b>          |                                       |                                                            |
| 1                                            | Re-measurement gains/ (losses) on hedge instruments                          | 215.82                                | 399.58                                                     |
|                                              | Total Amount of items that will be reclassified to profit and loss           | 215.82                                | 399.58                                                     |
| 4                                            | Income tax relating to items that will be reclassified to profit or loss     | 54.32                                 | 100.57                                                     |
| 5                                            | Total Other comprehensive income                                             | 131.15                                | 273.39                                                     |

## Statement of Asset and Liabilities

Amount in (Lakhs)

| Particulars                                 |                                            | Year ended<br>(dd-mm-yyyy) |
|---------------------------------------------|--------------------------------------------|----------------------------|
| Date of start of reporting period           |                                            | 01-04-2025                 |
| Date of end of reporting period             |                                            | 31-03-2026                 |
| Whether results are audited or unaudited    |                                            | Audited                    |
| Nature of report standalone or consolidated |                                            | Consolidated               |
|                                             | <b>Assets</b>                              |                            |
| 1                                           | <b>Financial Asset</b>                     |                            |
|                                             | Cash and cash equivalents                  | 12,937.92                  |
|                                             | Bank Balance other than (a) above          | 17,551.58                  |
|                                             | Derivative financial instruments           | 5,900.72                   |
|                                             | <b>Receivables</b>                         |                            |
|                                             | (I) Trade Receivables                      | 547.52                     |
|                                             | (II) Other Receivables                     | 0.00                       |
|                                             | Loans                                      | 8,56,854.82                |
|                                             | Investments                                | 39,521.46                  |
|                                             | <b>Other financial assets</b>              |                            |
| 1                                           | Other Financial assets                     | 23,633.06                  |
|                                             | <b>Total other Financial assets</b>        | 23,633.06                  |
|                                             | <b>Total Financial Asset</b>               | 9,56,947.08                |
| 2                                           | <b>Non Financial Asset</b>                 |                            |
|                                             | Inventories                                | 0.00                       |
|                                             | Current tax assets (Net)                   | 0.00                       |
|                                             | Deferred tax Assets (Net)                  | 68.57                      |
|                                             | Investment Property                        | 0.00                       |
|                                             | Biological assets other than bearer plants | 0.00                       |
|                                             | Property, Plant and Equipment              | 2,700.28                   |
|                                             | Capital work-in-progress                   | 0.00                       |
|                                             | Intangible assets under development        | 0.00                       |

|     |                                                                                             |             |
|-----|---------------------------------------------------------------------------------------------|-------------|
|     | Goodwill                                                                                    | 0.00        |
|     | Other Intangible assets                                                                     | 217.43      |
|     | <b>Other non-financial assets</b>                                                           |             |
| 1   | Other non-financial assets                                                                  | 1,033.73    |
| 2   | Asset held for sale                                                                         | 530.49      |
|     | <b>Total other non-financial assets</b>                                                     | 1,564.22    |
|     | <b>Total Non-Financial Asset</b>                                                            | 4,550.50    |
|     | <b>Total assets</b>                                                                         | 9,61,497.58 |
|     | <b>Equity and liabilities</b>                                                               |             |
| 1   | <b>Equity</b>                                                                               |             |
|     | <b>Equity attributable to owners of parent</b>                                              |             |
|     | Equity share capital                                                                        | 5,437.92    |
|     | Other equity                                                                                | 3,14,374.54 |
|     | <b>Total equity attributable to owners of parent</b>                                        | 3,19,812.46 |
|     | Non controlling interest                                                                    | 0.00        |
|     | <b>Total equity</b>                                                                         | 3,19,812.46 |
| 2   | <b>Liabilities</b>                                                                          |             |
| 2.1 | <b>Financial Liabilities</b>                                                                |             |
| (a) | Derivative financial instruments                                                            | 0.00        |
| (b) | Payables                                                                                    | 0.00        |
|     | <b>(I) Trade Payables</b>                                                                   |             |
|     | (i) total outstanding dues of micro enterprises and small enterprises                       | 53.16       |
|     | (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | 836.07      |
|     | <b>II) Other Payables</b>                                                                   |             |
|     | (i) total outstanding dues of micro enterprises and small enterprises                       | 0.00        |
|     | (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | 0.00        |
| (c) | Debt Securities                                                                             | 18,060.58   |
| (d) | Borrowings (Other than Debt Securities)                                                     | 6,06,543.11 |
| (e) | Deposits                                                                                    | 0.00        |
| (f) | Subordinated Liabilities                                                                    | 0.00        |
|     | <b>Other financial liabilities</b>                                                          |             |
| 1   | Other financial liabilities                                                                 | 11,536.32   |

|     |                                                 |             |
|-----|-------------------------------------------------|-------------|
|     | <b>Total of other financial liabilities</b>     | 11,536.32   |
|     | <b>Total Financial Liabilities</b>              | 6,37,029.24 |
| 2.2 | <b>Non-Financial Liabilities</b>                |             |
| (a) | Current tax liabilities (Net)                   | 1,014.58    |
| (b) | Provisions                                      | 843.86      |
| (c) | Deferred tax liabilities (Net)                  | 0.00        |
|     | <b>Other non-financial liabilities</b>          |             |
| 1   | Other non-financial liabilities                 | 2,797.44    |
|     | <b>Total of other non-financial liabilities</b> | 2,797.44    |
|     | <b>Total Non-Financial Liabilities</b>          | 4,655.88    |
|     | <b>Total liabilities</b>                        | 6,41,685.12 |
|     | <b>Total equity and liabilities</b>             | 9,61,497.58 |
|     | Disclosure of notes on assets and liabilities   |             |

## Cash flow statement indirect

Amount in (Lakhs)

| Particulars                                 |                                                                                          | Year ended<br>(dd-mm-yyyy) |
|---------------------------------------------|------------------------------------------------------------------------------------------|----------------------------|
| Date of start of reporting period           |                                                                                          | 01-04-2025                 |
| Date of end of reporting period             |                                                                                          | 31-03-2026                 |
| Whether results are audited or unaudited    |                                                                                          | Audited                    |
| Nature of report standalone or consolidated |                                                                                          | Consolidated               |
| <b>Part I</b>                               | <b>Blue color marked fields are non-mandatory.</b>                                       |                            |
|                                             | <b>Statement of cash flows</b>                                                           |                            |
|                                             | <b>Cash flows from used in operating activities</b>                                      |                            |
|                                             | Profit before tax                                                                        | 65,328.63                  |
|                                             | <b>Adjustments for reconcile profit (loss)</b>                                           |                            |
|                                             | Adjustments for finance costs                                                            | 0.00                       |
|                                             | Adjustments for decrease (increase) in inventories                                       | 0.00                       |
|                                             | Adjustments for decrease (increase) in trade receivables, current                        | (509.20)                   |
|                                             | Adjustments for decrease (increase) in trade receivables, non-current                    | 0.00                       |
|                                             | Adjustments for decrease (increase) in other current assets                              | 0.00                       |
|                                             | Adjustments for decrease (increase) in other non-current assets                          | (4,934.30)                 |
|                                             | Adjustments for other financial assets, non-current                                      | (1,77,596.23)              |
|                                             | Adjustments for other financial assets, current                                          | 0.00                       |
|                                             | Adjustments for other bank balances                                                      | (1,447.22)                 |
|                                             | Adjustments for increase (decrease) in trade payables, current                           | (12.71)                    |
|                                             | Adjustments for increase (decrease) in trade payables, non-current                       | 0.00                       |
|                                             | Adjustments for increase (decrease) in other current liabilities                         | 0.00                       |
|                                             | Adjustments for increase (decrease) in other non-current liabilities                     | 1,669.50                   |
|                                             | Adjustments for depreciation and amortisation expense                                    | 1,237.90                   |
|                                             | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 0.00                       |
|                                             | Adjustments for provisions, current                                                      | 0.00                       |

|                                                                                                                     |               |
|---------------------------------------------------------------------------------------------------------------------|---------------|
| Adjustments for provisions, non-current                                                                             | 314.90        |
| Adjustments for other financial liabilities, current                                                                | 0.00          |
| Adjustments for other financial liabilities, non-current                                                            | 7,035.11      |
| Adjustments for unrealised foreign exchange losses gains                                                            | 0.00          |
| Adjustments for dividend income                                                                                     | 0.00          |
| Adjustments for interest income                                                                                     | 0.00          |
| Adjustments for share-based payments                                                                                | 2,069.26      |
| Adjustments for fair value losses (gains)                                                                           | 0.00          |
| Adjustments for undistributed profits of associates                                                                 | 0.00          |
| Other adjustments for which cash effects are investing or financing cash flow                                       | 0.00          |
| Other adjustments to reconcile profit (loss)                                                                        | 0.00          |
| Other adjustments for non-cash items                                                                                | 80.39         |
| Share of profit and loss from partnership firm or association of persons or limited liability partnerships          | 0.00          |
| <b>Total adjustments for reconcile profit (loss)</b>                                                                | (1,72,092.60) |
| <b>Net cash flows from (used in) operations</b>                                                                     | (1,06,763.97) |
| Dividends received                                                                                                  | 0.00          |
| Interest paid                                                                                                       | 0.00          |
| Interest received                                                                                                   | 0.00          |
| Income taxes paid (refund)                                                                                          | 13,183.04     |
| Other inflows (outflows) of cash                                                                                    | 0.00          |
| <b>Net cash flows from (used in) operating activities</b>                                                           | (1,19,947.01) |
| <b>Cash flows from used in investing activities</b>                                                                 |               |
| Cash flows from losing control of subsidiaries or other businesses                                                  | 0.00          |
| Cash flows used in obtaining control of subsidiaries or other businesses                                            | 0.00          |
| Other cash receipts from sales of equity or debt instruments of other entities                                      | 0.00          |
| Other cash payments to acquire equity or debt instruments of other entities                                         | 0.00          |
| Other cash receipts from sales of interests in joint ventures                                                       | 0.00          |
| Other cash payments to acquire interests in joint ventures                                                          | 0.00          |
| Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0.00          |
| Cash payment for investment in partnership firm or association of persons or limited liability partnerships         | 0.00          |
| Proceeds from sales of property, plant and equipment                                                                | 38.12         |

|                                                                                             |                   |
|---------------------------------------------------------------------------------------------|-------------------|
| Purchase of property, plant and equipment                                                   | 1,133.70          |
| Proceeds from sales of investment property                                                  | 0.00              |
| Purchase of investment property                                                             | 0.00              |
| Proceeds from sales of intangible assets                                                    | 0.00              |
| Purchase of intangible assets                                                               | 0.00              |
| Proceeds from sales of intangible assets under development                                  | 0.00              |
| Purchase of intangible assets under development                                             | 0.00              |
| Proceeds from sales of goodwill                                                             | 0.00              |
| Purchase of goodwill                                                                        | 0.00              |
| Proceeds from biological assets other than bearer plants                                    | 0.00              |
| Purchase of biological assets other than bearer plants                                      | 0.00              |
| Proceeds from government grants                                                             | 0.00              |
| Proceeds from sales of other long-term assets                                               | 0.00              |
| Purchase of other long-term assets                                                          | 0.00              |
| Cash advances and loans made to other parties                                               | 0.00              |
| Cash receipts from repayment of advances and loans made to other parties                    | 0.00              |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts  | 0.00              |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 0.00              |
| Dividends received                                                                          | 0.00              |
| Interest received                                                                           | 0.00              |
| Income taxes paid (refund)                                                                  | 0.00              |
| Other inflows (outflows) of cash                                                            | (7,994.21)        |
| <b>Net cash flows from (used in) investing activities</b>                                   | <b>(9,089.79)</b> |
| <b>Cash flows from used in financing activities</b>                                         |                   |
| Proceeds from changes in ownership interests in subsidiaries                                | 0.00              |
| Payments from changes in ownership interests in subsidiaries                                | 0.00              |
| Proceeds from issuing shares                                                                | 0.00              |
| Proceeds from issuing other equity instruments                                              | 0.00              |
| Payments to acquire or redeem entity's shares                                               | 0.00              |
| Payments of other equity instruments                                                        | 0.00              |
| Proceeds from exercise of stock options                                                     | 1,681.24          |
| Proceeds from issuing debentures notes bonds etc                                            | 15,000.00         |

|  |                                                                                                    |             |
|--|----------------------------------------------------------------------------------------------------|-------------|
|  | Proceeds from borrowings                                                                           | 2,85,300.92 |
|  | Repayments of borrowings                                                                           | 1,72,001.14 |
|  | Payments of lease liabilities                                                                      | 805.52      |
|  | Dividends paid                                                                                     | 5,396.72    |
|  | Interest paid                                                                                      | 0.00        |
|  | Income taxes paid (refund)                                                                         | 0.00        |
|  | Other inflows (outflows) of cash                                                                   | 0.00        |
|  | <b>Net cash flows from (used in) financing activities</b>                                          | 1,23,778.78 |
|  | <b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b> | (5,258.02)  |
|  | <b>Effect of exchange rate changes on cash and cash equivalents</b>                                |             |
|  | Effect of exchange rate changes on cash and cash equivalents                                       | 0.00        |
|  | <b>Net increase (decrease) in cash and cash equivalents</b>                                        | (5,258.02)  |
|  | Cash and cash equivalents cash flow statement at beginning of period                               | 18,195.94   |
|  | <b>Cash and cash equivalents cash flow statement at end of period</b>                              | 12,937.92   |

### Details of Impact of Audit Qualification

| Whether results are audited or unaudited                                                                                                                                                                                  |                                |                                                                                            | Audited                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------|
| Declaration of unmodified opinion or statement on impact of audit qualification                                                                                                                                           |                                |                                                                                            | Declaration of unmodified opinion |
| Auditor's opinion                                                                                                                                                                                                         |                                |                                                                                            |                                   |
| Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results |                                |                                                                                            | Yes                               |
| Sr.No                                                                                                                                                                                                                     | Audit firm's name              | Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI | Certificate valid upto            |
| 1                                                                                                                                                                                                                         | S.R. Batliboi & Associates LLP | Yes                                                                                        | 31-07-2027                        |

### Audit qualification

| Sr.                  | Details of Audit Qualification | Type of Audit Qualification | Frequency of qualification | For Audit Qualification(s) where the impact is quantified by the auditor | For Audit Qualification(s) where the impact is not quantified by the auditor |                                                                           |                                        |
|----------------------|--------------------------------|-----------------------------|----------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------------|---------------------------------------------------------------------------|----------------------------------------|
|                      |                                |                             |                            | Management's Views                                                       | (i) Management's estimation on the impact of audit qualification             | (ii) If management is unable to estimate the impact, reasons for the same | Auditors Comments on (i) or (ii) above |
| No records available |                                |                             |                            |                                                                          |                                                                              |                                                                           |                                        |