

To

Date: 23.05.2026

The Manager
BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001

Dear Sir/ Madam,

Unit: Oxygenta Pharmaceutical Limited (Scrip: 524636)

Sub: Outcome of Board Meeting

With reference to the subject cited this is to inform the Exchange that the Board of Directors of **Oxygenta Pharmaceutical Limited**, at its Meeting held on Saturday, 23rd May, 2026, at 11:00 a.m. at the corporate office of the Company, considered and approved the following:



1. Audited Financial Results for the quarter and year ended 31.03.2026. **(Attached)**
2. Auditors Report along with declaration of unmodified opinion for the year ended 31.03.2026. **(Attached)**
3. Appointment of Mr. Amireddy Venkatesu Reddy (DIN - 11087687) as the Additional Director (Executive category), for a term of 3 years with effect from 23.05.2026, subject to approval of the members of the Company. **(Brief Profile attached as Annexure A)**
4. Appointment of Mr. Janardhana Reddy Yeddula (DIN: 03207357) as the Additional Director (Independent Category) of the Company for a term of 5 years with effect from 23.05.2026, subject to approval of the members of the Company. **(Brief Profile attached as Annexure A)**
5. Appointment of M/s. Suryachandra & Associates, Chartered Accountants, as Internal Auditors of the Company for the FY 2026-27. **(Brief Profile attached as Annexure B)**
6. Notice and Directors Report for the financial year 2025-26 and Mr. Chandra Mouliswar Reddy Gangavaram, Executive Director is authorised to take necessary steps as maybe required in this regard including to decide day, date, time and venue of the Annual General Meeting (AGM).
7. Appointment of M/s. Aakanksha Dubey & Co., Practicing Company Secretaries~ Hyderabad as Scrutinizer for the e-voting process on resolutions proposed at the ensuing Annual General Meeting.

The Meeting concluded at 03:50 p.m.

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,
For Oxygenta Pharmaceutical Limited



Balasubba Reddy Mamilla
Whole-time Director
(DIN: 01998852)

OXYGENTA PHARMACEUTICAL LIMITED (Subsidiary of **VIRUPAKSHA ORGANICS LIMITED**)

(An ISO 9001:2015, ISO 14001:2018 and ISO 45001:2015 Certified Company)

Regd off. & Factory: Sy.No. 252/1, Aroor (V), Sadasivapet (M), Sangareddy (Dist) - 502 291, Telangana, INDIA. Tel: 08455-250080
Corp. Office: Level-1, Plot No. B1 & B2, IDA Gandhi Nagar, Kukatpally, Hyderabad - 500 037, Telangana, INDIA.

E-Mail id: info@oxygentapharma.com Website: www.oxygentapharma.com

Phone: 040-23073417, CIN: L24110TG1990PLC012038

Annexure – A

[Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with clause 7 of Para A of Annexure 18 of chapter V-A of SEBI Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026]

Particulars	Mr. Amireddy Venkatesu Reddy	Mr. Janardhana Reddy Yeddula
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Amireddy Venkatesu Reddy (DIN - 11087687) as Additional Director (Executive Category) of Oxygenta Pharmaceutical Limited.	Appointment of Mr. Janardhana Reddy Yeddula (DIN: 03207357) as Additional Director (Independent Category) of Oxygenta Pharmaceutical Limited.
Date of appointment & Terms of appointment	Date of Appointment: w.e.f. 23.05.2026, subject to the approval of shareholders. Terms of Appointment: Appointed for a period of 3 years subject to approval of shareholders.	Date of Appointment: w.e.f. 23.05.2026, subject to the approval of shareholders. Terms of Appointment: Appointed for a period of 5 years subject to approval of shareholders.
Brief Profile	Mr. Amireddy Venkatesu Reddy has completed his Bachelor of Pharmacy from HKE Society and possesses rich professional experience of more than 26 years in the pharmaceutical industry. He has extensive expertise in pharmaceutical operations, business development, production management, and industry practices.	Mr. Janardhana Reddy Yeddula holds a bachelor's degree in commerce from Sri Venkateswara University and a diploma in labour laws with administrative law from Annamalai University. He is an associate member of Institute of Cost Accountants of India. He is Independent Director of Virupaksha Organics Limited (Holding Company). He has approximately 38 years of experience in the finance and accounts sector.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	He is also an Independent Director in Virupaksha Organics Limited (Holding Company).
Information as required pursuant to BSE	Mr. Amireddy Venkatesu Reddy is not de-barred from holding office of Director by virtue of any	Mr. Janardhana Reddy Yeddula is not de-barred from holding office of Director by virtue of any Securities

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Oxygenta



VIRUPAKSHA

Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Ltd with ref. no NSE/CML/2018/24 dated June 20, 2018	Securities and Exchange Board of India (SEBI) order or any other such statutory authority.	and Exchange Board of India (SEBI) order or any other such statutory authority.
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Annexure – B

[Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with clause 7 of Para A of Annexure 18 of chapter V-A of SEBI Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026]

Particulars	Internal Auditor
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s. Suryachandra & Associates, Chartered Accountants as Internal Auditors of the Company.
Date of appointment & Terms of appointment	Date of appointment: 23.05.2026 Terms of appointment: Appointed for the Financial Year 2026-27 at terms as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors.
Brief Profile	M/s. Suryachandra & Associates, Chartered Accountants is dedicated to providing personalized solutions that cater to the unique needs of each client. We are experts in handling Statutory and Internal Audits, Direct Taxation, Goods & Services Tax (GST), Corporate Laws, and Financial Planning. Our approach is to simplify complex financial issues, offering clear, effective advice and services.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable




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Phone: 040-23073417, CIN: L24110TG1990PLC012038

Date: 23.05.2026

To
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400001

Dear Sir/Madam,


Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

I, **Balasubba Reddy Mamilla**, Whole Time Director of **Oxygenta Pharmaceutical Limited** hereby declare that, the statutory Auditors of the Company, M/s. A.M. Reddy & D.R. Reddy, Chartered Accountants have issued an Audit Report with unmodified / unqualified opinion on Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.

This declaration is issued in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you.

Yours sincerely,
For **Oxygenta Pharmaceutical Limited**


Balasubba Reddy Mamilla
Whole-time Director
(DIN: 01998852)



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OXYGENTA PHARMACEUTICAL LIMITED

CIN : L24110TG1990PLC012038

Regd Office: Survey No. 252/1, Aroor Village, Sadasivapet Mandal, Sangareddy Dist, Telangana State

Corp Office: Level-1 Plot No B1 and B2, IDA Gandhi Nagar, Balanagar Township Hyderabad

Website: www.oxygentapharma.com, Email Ids. md@oxygentapharma.com, cs@oxygentapharma.com, Phone Number: 040- 23355938

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(Rupees in Lakhs except for EPS)

S. No	Particulars		Quarter Ended			YEAR ENDED	
			31/03/2026	31/12/2025	31/03/2025	31/03/2026	31-03-2025
			(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue						
	(a)	Revenue from operations	4,961.40	3,393.09	4,946.66	11,298.19	10,929.86
	(b)	Other Income	17.29	-	4.91	28.58	130.91
		Total revenue	4,978.69	3,393.09	4,951.56	11,326.77	11,060.77
2	Expenses						
	(a)	Cost of materials consumed	4,654.43	3,117.03	4,402.97	11,033.85	10,023.06
	(b)	Changes in inventories of finished goods, work- in-progress and stock-in-trade	(334.13)	36.98	(24.34)	(820.30)	(376.06)
	(c)	Employee benefit expense	171.79	189.04	213.74	764.49	684.70
	(d)	Finance Costs	180.81	139.08	212.82	477.69	196.06
	(e)	Depreciation and amortisation expense	(24.11)	85.92	(23.37)	232.26	361.42
	(f)	Other expenses	457.88	457.70	549.67	1,856.81	1,806.72
		Total expenses	5,106.67	4,025.74	5,331.49	13,544.79	12,495.91
3		Profit before exceptional items and tax(1-2)	(127.97)	(632.65)	(379.93)	(2,218.02)	(1,435.14)
4		Exceptional Income/(expenses)	-	-	-	-	-
5		Profit / (Loss) before tax (3+ 4)	(127.97)	(632.65)	(379.93)	(2,218.02)	(1,435.14)
6		Tax (expense)/credit	-	-	-	-	-
	a)	Current Tax	-	-	-	-	-
	b)	Deferred Tax	42.42	(148.35)	(180.77)	(460.86)	(421.27)
		Prior period Income tax adjustment			15.96		15.96
7		Net Profit / (Loss) for the period (5+ 6)	(170.39)	(484.30)	(215.12)	(1,757.17)	(1,029.83)
8		Other Comprehensive Income					
	(a)	(i) Items that will not be reclassified to profit or loss	70.99	-	(14.50)	70.99	(14.50)
		(ii) Tax on items that will not be reclassified to profit or loss	(18.46)	-	3.77	(18.46)	3.77
	(b)	(i) Items that will be reclassified to profit or loss	-	-	-	-	-
		(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
		Total Other Comprehensive Income/(loss)	52.54	-	(10.73)	52.54	(10.73)
9		Total Comprehensive Income(7+8)	(117.86)	(484.30)	(225.84)	(1,704.63)	(1,040.56)
10		Paid-up equity share capital (face value Rs. 10/- each)	3,698.35	3,698.35	3,698.35	3,698.35	3,698.35
11		Earnings per equity share (of Rs.10/- each) (not annualised):					
	(a)	Basic	(0.45)	(1.32)	(0.60)	(4.75)	(2.86)
	(b)	Diluted	(0.45)	(1.32)	(0.60)	(4.75)	(2.86)



NOTES:

- 1 The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the companies (Indian Accounting standards) Rules, 2015 as amended by the companies (Indian Accounting standards) (Amendment) rules, 2016.
- 2 In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Financial Results have been audited by the Statutory Auditors of Company and recommended by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on Saturday, May 23th, 2026 at Corporate office, Level-1 Plot No B1 and B2, IDA Gandhi Nagar, Balanagar Township, Hyderabad, Rangareddy, Telangana, India, 500037
- 3 During June 2025, Virupaksha Organics Limited acquired a 56.5% stake in Oxygenta Pharmaceutical Limited, resulting in a change in the promoter/controlling shareholding of the Company. Consequent to this acquisition, Virupaksha Organics Limited became the majority shareholder and the Company became a subsidiary of Virupaksha Organics Limited. The said acquisition was carried out in accordance with applicable SEBI regulations and other statutory requirements.
- 4 Total Revenue for the current quarter reported Rs. 4961.40 Lakhs compared to Rs. 4946.66 lakhs for the corresponding quarter of the previous year.
- 5 The Loss before tax for the current quarter is Rs.127.97 Lakhs compared to Loss Before tax of Rs.379.93 Lakhs for the corresponding quarter of the previous year.
- 6 The Entire operations of the Company relate to only one segment i.e Manufacturing of Pharmaceutical Products., Hence, segmental reporting as per IND AS-108 is not made.
- 7 The results for the quarter ended 23rd May 2026 are also available on the Bombay stock exchange website, the National Stock exchange website and on the Company's website.
- 8 Previous year figures have been regrouped/reclassified wherever necessary to conform to the current period presentation. Certain Direct Manufacturing Expenses, Exceptional Items and other liabilities have been reclassified under Other Expenses/Other Financial Liabilities. Further, Bill Discounting Charges and Loan Processing Charges have been regrouped under Finance Costs; such reclassifications are presentational in nature with no impact on profit, net worth or cash flows.
- 9 The Company is actively working to complete the identification of its MSME creditors, though a few gaps remain in this process. To facilitate accurate identification, we have requested all suppliers to submit self-declaration forms confirming their MSME status. The Company is currently in the process of collecting these declarations from suppliers to enhance accuracy in reporting.
- 10 The Company has yet to implement a bill-to-bill adjustment process, which has posed challenges in preparing a precise aging schedule for its creditors. Addressing these outstanding issues remains a priority, and the Company is committed to achieving full compliance and transparency in its reporting.
- 11 The Company has recognised an Expected Credit Loss (ECL) provision of ₹52.86 lakhs during the year ended 31 March 2026 (Previous Year: ₹77.23 lakhs) in respect of trade receivables aggregating ₹130.09 lakhs, based on an assessment of the historical payment performance and recoverability of the outstanding debtor balances, in accordance with Ind AS 109
- 12 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the relevant financial year which were subject to limited review by the Statutory Auditor of the Company.
- 13 During the year, the Company revised the estimated useful life of certain Plant and Machinery from 15 years to 20 years based on technical assessment, in accordance with Ind AS 16 and Ind AS 8. The change, treated as a change in accounting estimate and applied prospectively from 1 April 2025, resulted in a reduction in depreciation charge by ₹125.49 lakhs and corresponding increase in Profit Before Tax for FY 2025-26. Comparative figures for previous periods have not been restated.

For and on behalf of the Board of Directors
OXYGENTA PHARMACEUTICAL LIMITED




Balasubba Reddy Mamilla

Whole Time Director

DIN : 01998852

Date: 23/05/2026

Place: Hyderabad

OXYGENTA PHARMACEUTICAL LIMITED

CIN: L24110TG1990PLC012038

Balance Sheet as at March 31, 2026

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	3	4,759.90	3,683.04
(b) Capital work in progress		-	23.43
(c) Financial assets			
(i) Investments	4	47.40	4.94
(ii) Trade Receivables	5	176.86	108.30
(iii) Other financial assets	6	100.19	68.10
(d) Deferred tax assets (net)	7	1,740.74	1,298.34
Total non-current assets		6,825.08	5,186.15
Current assets			
Inventories	8	2,942.11	2,051.30
(a) Financial assets			
(i) Trade receivables	5	1,002.78	509.80
(ii) Cash and cash equivalents	9	41.90	0.17
(iii) Bank balances other than Cash and cash equivalents		173.00	12.01
(b) Other current assets	10	983.18	521.01
Total Current Assets		5,142.98	3,094.29
TOTAL ASSETS		11,968.06	8,280.44
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	11	3,698.35	3,698.35
(b) Other equity	12	(7,967.03)	(6,262.40)
Total equity		(4,268.68)	(2,564.05)
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	13A	7,528.60	2,152.24
(b) Provisions	14A	98.44	107.51
Total non-current Liabilities		7,627.04	2,259.75
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	13B	3,428.08	4,071.00
(ii) Trade payables	15		
- Total outstanding dues of micro and small enterprises		357.51	648.26
- Total outstanding dues of creditors other than micro and small enterprises		4,519.39	2,331.13
(iii) Other Financial liabilities	16	166.46	144.59
(b) Other current liabilities	17	112.74	1,366.75
(c) Provisions	14B	25.52	23.01
Total current liabilities		8,609.70	8,584.74
TOTAL EQUITY AND LIABILITIES		11,968.06	8,280.44

For and on behalf of the Board of Directors of

OXYGENTA PHARMACEUTICAL LIMITED

CIN: L24110TG1990PLC012038

Balasubba Reddy Mamilla

Whole Time Director

DIN: 01998852

Place: Hyderabad

Date: 23/05/2026

OXYGENTA PHARMACEUTICAL LIMITED

CIN: L24110TG1990PLC012038

Statement of Profit and Loss for the Period ended March 31, 2026

(All amounts are in INR Lakhs, except for share data and where otherwise stated)

Particulars	Note	For the Period ended March 31, 2026	For the year ended March 31, 2025
I. Income			
Revenue from operations	18	11,298.19	10,929.86
Other income	19	28.58	130.91
Total Income (I)		11,326.77	11,060.77
II. Expenses			
Cost of materials consumed	20	11,033.85	10,023.06
Changes in inventories of finished goods, Work-in-Progress and Stock-in-Trade	21	(820.30)	(376.06)
Employee benefits expense	22	764.49	684.70
Depreciation and amortization expense	3	232.26	361.42
Finance costs	23	477.69	196.06
Other expenses	24	1,856.81	1,606.72
Total expenses (II)		13,544.79	12,495.91
V. Profit before tax (III-IV)		(2,218.02)	(1,435.14)
VI. Tax expense:			
Current tax			-
Deferred tax	7	(460.86)	(421.27)
Prior period Income tax adjustment		-	15.96
Total tax expense (VI)		(460.86)	(405.32)
VII. Profit for the year (V-VI)		(1,757.17)	(1,029.83)
VIII. Other comprehensive income			
Items that will not be reclassified to profit or (loss)	25	52.54	(10.73)
Items that will be reclassified to profit or loss			
Total Other comprehensive income, net of taxes(VIII)		52.54	(10.73)
IX. Total Comprehensive income for the year (VII-VIII)		(1,704.63)	(1,040.55)
X. Earnings per equity share (Face value of ₹ 10 each fully paid):			
1. Basic	26	(4.75)	(2.86)
2. Diluted		(4.75)	(2.86)

For and on behalf of the Board of Directors of

OXYGENTA PHARMACEUTICAL LIMITED

CIN: L24110TG1990PLC012038

**Balasubba Reddy Mamilla**

Whole Time Director

DIN: 01998852

Place: Hyderabad

Date: 23/05/2026

OXYGENTA PHARMACEUTICAL LIMITED

CIN: L24110TG1990PLC012038

Statement of Cash Flows for the Period ended March 31, 2026

(All amounts are in INR Lakhs, except for share data and where otherwise stated)

Particulars	For the Period ended March 31, 2026	For the Year ended March 31, 2025
I CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	(2,218.02)	(1,435.14)
Adjustments for:		
Depreciation and amortisation expenses	232.26	361.42
Finance costs	477.69	196.06
Interest income	(7.97)	(2.25)
Actuarial Gain/(Loss)- OCI	28.53	(14.50)
Provisions	72.33	119.83
Operating profit before working capital changes	(1,415.18)	(774.57)
Working capital changes:		
(Increase)/Decrease in Trade receivables	(561.53)	117.95
(Increase) in Other financial assets	(10.21)	26.45
Decrease in Other current assets	(478.07)	(228.21)
(Increase)/Decrease in Inventories	(890.81)	(679.65)
(Decrease) in Trade payables	1,897.52	690.65
Increase/(Decrease) in Other current liabilities	(1,254.01)	1,188.73
Increase/(Decrease) in Provisions	(78.89)	(58.25)
Cash generated from operations	(2,791.19)	283.10
Income taxes received/(paid)	15.90	
Net cash generated from operating activities	(2,775.30)	283.10
II CASH FLOW FROM INVESTING ACTIVITIES		
Payment for property plant and equipment and CWIP	(1,285.69)	(1,139.15)
Proceeds from sale of property plant and equipment and CWIP	-	7.09
Interest received on fixed deposits	7.97	2.25
Movement in other bank balances and bank deposits with maturity period of more than three months	(160.99)	(2.10)
Net cash generated from/(used in) investing activities	(1,438.71)	(1,131.91)
III CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(477.69)	(196.06)
Proceeds from issuing shares	-	545.00
Proceeds from issuing other equity instruments	-	-
Increase/(decrease) from Long term borrowings	5,376.36	(2,747.92)
Increase/(decrease) from Short term borrowings	(642.92)	3,247.80
Net cash generated from/(used in) financing activities	4,255.74	848.81
IV Net increase in cash and cash equivalents	41.73	-
Cash and cash equivalents at the beginning of the year	0.17	0.17
Cash and cash equivalents at the end of the year	41.90	0.17

For and on behalf of the Board of Directors of

OXYGENTA PHARMACEUTICAL LIMITED

CIN: L24110TG1990PLC012038

Balasubba Reddy Mamilla

Whole Time Director

DIN: 01998852

Place: Hyderabad

Date: 23/05/2026



Independent Auditor's Report on Audited Standalone Financial Results of OXYGENTA PHARMACEUTICALS LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Oxygenta Pharmaceuticals Limited.

Report on the audit of Standalone Financial Results

To,
The Board of Directors,
Oxygenta Pharmaceuticals Limited.

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2026, and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026 (refer 'Other Matter' section below), which were subject to limited review by us, both included in the accompanying "Statement of Audited Standalone Financial Results for the Year Ended March 31, 2026, and Unaudited Standalone Financial Results for the Quarter Ended March 31, 2026", of OXYGENTA PHARMACEUTICALS LIMITED (the "Company"), (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2026:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing (“SA”s) specified under Section 143(10) of the Companies Act, 2013 (the “Act”). Our responsibilities under those Standards are further described in paragraph (a) of Auditor’s Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the “ICAI”) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026, under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management’s and Board of Directors’ Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company’s Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2026, has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026, that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor’s Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026, 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 this Standalone Financial Results.

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

- a. Identify and assess the risks of material misstatement of the Annual Standalone 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.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- d. Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- e. 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 Company 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 Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- f. Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- g. Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone 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 Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026, and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For A.M REDDY & D.R REDDY

Chartered Accountants

Firms Registration No: 009068S

D. Rama Krishna Reddy

Partner

Membership No. 209211

UDIN: 26209211KVFZHH3759

Place: Hyderabad

Date: May 23, 2026

