

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)			
CIN: U45203TN1999PLC042586			
No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002			
Consolidated Balance sheet as at 31st March 2026			
(All amounts are in million Indian Rupees, unless otherwise stated)			
Particulars	Note No	As at 31st March 2026	As at 31st March 2025
Assets			
Non-Current Assets			
Property, Plant and Equipment	4 (a)	1,643.84	660.13
Capital Work in Progress	4 (b)	229.26	789.59
Right of use Asset	4 (c)	30.01	34.24
Investment Property	4 (d)	32.33	15.53
Intangible Asset under development	4 (e)	7.88	-
Goodwill		19.35	19.35
Financial Assets			
Investments		-	-
Other Financial Assets	5	250.97	74.67
Deferred tax asset (net)	6	32.14	20.72
		2,245.79	1,614.24
Current Assets			
Inventories	7	1,103.11	1,108.47
Financial Assets			
Trade Receivables	8	2,184.18	3,477.58
Cash and Cash Equivalents	9	676.94	83.52
Other Financial Assets	5	176.15	567.11
Current tax Assets (Net)	10	69.31	31.12
Other Current Assets	11	664.03	593.63
		4,873.71	5,861.43
Total Assets		7,119.48	7,475.67
Equity and Liabilities			
Equity			
Share Capital	12	133.96	133.96
Other Equity	13 (a)	1,036.36	960.00
Non-Controlling Interest	13 (b)	-	(2.57)
Total Equity		1,170.32	1,091.40
Liabilities			
Non-Current Liabilities			
Financial Liabilities			
Borrowings	14 (a)	1,213.15	1,524.38
Lease Liability	14 (b)	30.54	32.71
Other Non Current Liability	15 (a)	103.26	54.83
		1,346.95	1,611.92
Current Liabilities			
Financial Liabilities			
Borrowings	14 (a)	2,251.69	1,948.60
Lease Liability	14 (b)	5.60	5.50
Trade Payables			
- dues to micro enterprises and small enterprises	17	28.86	133.12
- dues to creditors other than micro and small enterprises	17	1,842.28	2,003.76
Other Financial Liabilities	16	10.53	44.35
Other Current Liabilities	15 (b)	463.24	637.03
		4,602.20	4,772.35
Total Equity and Liabilities		7,119.48	7,475.67
Summary of material accounting policies	2 & 3		
The accompanying notes form an integral part of the financial statements.			
As per our report of even date			
For A. John Moris & Co.		For and on behalf of Board of Directors	
Chartered Accountants			
FRN: 0072205			
Sd/-		Sd/-	
CA S Muralikannan		RAMNATHI APPARAO	
Partner		KARLAPATI	
Membership No : 211698		Managing Director	
UDIN: 26211698CMAQMK1833		DIN : 00550857	
Place: Chennai		Sd/-	
Date: 03-09-2026		KARLAPATI SRIKANTHI	
		APPARAO	
		Whole Time Director	
		DIN : 00550726	
		Sd/-	
		VIDYALAKSHMI	
		RAJAGOPALAN	
		Company Secretary	
		M. No.: A28058	
		Place: Chennai	
		Date: 03-09-2026	

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)

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Consolidated Statement of profit and loss account for the year ended 31st March 2026

(All amounts are in million Indian Rupees, unless otherwise stated)

Particulars	Note No	For the year ended 2026	For the year ended 2025
Revenue from Operations	18	18,732.75	26,495.64
Other income	19	101.60	134.35
Total Income		18,834.35	26,629.98
Expenses			
Cost of materials consumed	20 (a)	3,197.48	7,113.08
Purchase of Stock-in-trade	20 (b)	14,445.15	18,174.43
Changes in inventories of finished goods, Stock-in-trade and work-in-progress	20 (c)	89.28	179.73
Employees benefits expense	21	93.88	64.39
Finance costs	22	276.82	214.58
Depreciation and amortisation expense	4	151.33	64.18
Other expenses	23	513.32	576.09
Total expenses		18,767.26	26,386.49
Profit / (Loss) before exceptional items and tax		67.09	243.49
Exceptional Items			-
Profit / (Loss) before tax		67.09	243.49
Tax Expense			
- Current year	15	18.74	71.12
- Previous years		-	50.72
- Deferred Tax	6	(13.14)	(2.52)
Total tax expense/(Credit)		5.59	119.31
Profit / (Loss) after tax		61.50	124.18
Other Comprehensive Income			
<u>Other comprehensive income not to be reclassified to profit or loss in subsequent periods:</u>			
- Re-measurement Gain/(Loss) of the Defined Benefit Obligation (Net)		0.70	0.53
- Income Tax (expense)/credit relating to items that will not be reclassified to profit or loss		(0.18)	(0.13)
- Re-measurement Gain/(Loss) of the Defined Benefit Obligation (Net of tax)		0.53	0.40
<u>Other comprehensive income to be reclassified to profit or loss in subsequent periods:</u>			-
- Re-measurement Gain/(Loss) of the Defined Benefit Obligation (Net of tax)			-
Total other comprehensive income		0.53	0.40
Total comprehensive income/(loss) for the year, net of tax		62.02	124.58

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es, unless otherwise stated)

(All amounts are in million Indian Rupees, unless otherwise stated)

Particulars	Note No	For the year ended 2026	For the year ended 2025
Profit/(Loss) for the year attributable to:			
- Owners of the company		61.50	125.15
- Non-Controlling Interest		-	(0.97)
Other comprehensive income attributable to:			
- Owners of the company		0.53	0.40
- Non-Controlling Interest		-	-
Total comprehensive income attributable to:			
- Owners of the company		62.02	125.55
- Non-Controlling Interest		-	(0.97)
Earnings per share (Rs. In Absolute)			
Basic EPS	24	4.59	9.89
Diluted EPS	24	4.59	9.89
Weighted average number of equity shares (Nos in Absolute)		1,33,96,080	1,26,54,481
Summary of material accounting policies	2&3		
The accompanying notes form an integral part of the financial statements.			
As per our report of even date			
For A. John Moris & Co.		For and on behalf of Board of Directors	
Chartered Accountants			
FRN: 007220S			
Sd/-	Sd/-	Sd/-	
CA S Muralikannan	RAMNATH APPARAO	KARLAPATI SRIKANTH	
Partner	KARLAPATI	APPARAO	
Membership No.: 211698	Managing Director	Whole Time Director	
UDIN: 26211698CMAQMK1833	DIN : 00550857	DIN : 00550726	
Place: Chennai			
Date: 03-09-2026			
		Sd/-	
		VIDYALAKSHMI	
		RAJAGOPALAN	
		Company Secretary	
		M. No.: A28058	
		Place: Chennai	
		Date: 03-09-2026	

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)			
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Consolidated Statement of Cash Flows Statement for the year ended 31st March 2026			
(All amounts are in million Indian Rupees, unless otherwise stated)			
	Particulars	For the year ended 2026	For the year ended 2025
A	CASH FLOWS FROM OPERATING ACTIVITIES:		
	Net Profit Before Tax	67.00	243.49
	Adjustments for:		
	Depreciation and Amortisation	151.33	64.18
	Credits Written Back	-	(32.77)
	(Profit) / Loss on sale of assets	(0.87)	-
	Finance Cost	276.82	214.58
	Interest Income	(48.73)	(12.51)
	Operating Profit before working capital changes	445.54	486.97
	Adjustments for Movement in Working Capital:		
	(Increase)/Decrease in Trade Receivables	1,293.40	(1,836.52)
	(Increase)/Decrease in Inventories	5.36	199.65
	(Increase)/Decrease in Other Financial Assets (Current)	390.97	(238.91)
	(Increase)/Decrease in Other Current Assets	(70.41)	(232.18)
	(Increase)/Decrease in Other Financial Assets (Non - Current)	(176.30)	114.12
	Increase/(Decrease) in Trade and Other Payables	(265.73)	439.77
	Increase/(Decrease) in Other Non-Current Liabilities	48.42	-
	Increase/(Decrease) in Other Current Liabilities	(173.79)	581.57
	Cash Generated from Operations	1,497.46	(515.54)
	Income Taxes Paid	(60.46)	(72.61)
	NET CASH FROM OPERATING ACTIVITIES (A)	1,437.00	(588.15)
B	CASH FLOWS FROM INVESTING ACTIVITIES		
	Interest Received	48.73	12.51
	(Increase)/Decrease in ROU Assets	-	-
	Purchase of Property, Plant and Equipment	(244.89)	(33.34)
	Investment Property	(16.80)	-
	(Profit) / Loss on sale of assets	0.87	-
	Purchase or sale of investments	-	-
	Intangible Asset	(7.88)	-
	Investment in Capital Work-in-Progress	(212.95)	(713.00)
	Sale of Property, Plant and Equipment	2.83	-
	NET CASH USED IN INVESTING ACTIVITIES (B)	(430.09)	(733.80)
C	CASH FLOWS FROM FINANCING ACTIVITIES		
	Interest paid	(276.82)	(214.58)
	Proceeds from Issuance of Share capital	-	306.21
	Increase / (Decrease) in Long Term Borrowings	(311.22)	747.05
	Increase / (Decrease) in Short Term Borrowings	303.10	444.21
	Increase / (Decrease) in Other current Financial Liabilities	(33.82)	-
	Increase / (Decrease) in Other non-current Financial liabilities	-	-
	Increase / (Decrease) in Lease Liability	30.64	-
	Increase / (Decrease) in Other Liabilities	(125.37)	44.29
	NET CASH USED IN FINANCING ACTIVITIES (C)	(413.49)	1,327.18
D	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	593.42	5.23
	Opening Cash and Cash Equivalents	83.52	78.30
	CLOSING CASH AND CASH EQUIVALENTS	676.94	83.52
	Reconciliation Of Cash And Cash Equivalents With The Balance Sheet:-		
	Cash and Cash Equivalents as above	676.94	83.52
	Cash and Cash Equivalents as per Balance sheet comprising of:		
	On current accounts	652.01	83.25
	Deposits with original maturity of less than 3 months	24.56	-
	Cash on hand	0.38	0.27
	Total	676.94	83.52
Note:			
The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS 7 "Statement of Cash Flows".			
As per our report of even date attached			
For A. John Morris & Co			
Chartered Accountants			
FRN: 0072205			
		For and on behalf of Board of Directors	
Sd/-		Sd/-	Sd/-
CA S Muralikannan		RAMNATH APPARAO	KARLAPATI SRIKANTH
Partner		KARLAPATI	APPARAO
Membership No.: 211698		Managing Director	Whole Time Director
UDIN: 26211698CMAQMK1833		DIN : 00580857	DIN : 00530726
Place: Chennai			
Date: 03-09-2026			
		Sd/-	
		VIDYALAKSHMI	
		RAJAGOPALAN	
		Company Secretary	
		M. No.: A28008	
		Place: Chennai	
		Date: 03-09-2026	

INTEGRATED SERVICE POINT LIMITED

CIN: U45203TN1999PLC042586

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1. Group Information

'Integrated Service Point Limited' (formerly Integrated Service Point Private Limited) (the "Holding Company") is a public limited company domiciled in India and is incorporated under the provisions of the Companies Act, 1956. The Holding Company was incorporated on 1st June 1999 and its registered office is located at 'No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002'.

The Holding company and its subsidiaries (jointly referred to as the 'Group' hereinafter) is primarily engaged in the business of Manufacture and Trading of Agricultural Commodities in various regions in India and also across the world.

List of Subsidiaries:-

S.No.	Company Name	Country	Principal Business	% of equity interest
1	Integrated Edible Oil Refineries Private Limited	India	Manufacture and Trading of Edible Oil and other agricultural commodities	99.99%
2	Integrated Rice and General Mills Private Limited	India	Manufacture and Trading of Rice and other agricultural commodities	99.99%
3	Integrated Pulses and Processing Industries Private Limited	India	Manufacture and Trading of Pulses and other agricultural commodities	99.99%

Share of Entities in Group:-

(All amounts are in million Indian Rupees, unless otherwise stated)

Name of the entity	Net Assets (Total Assets- Total Liabilities)		Share in Profit & Loss		Share in Other Comprehensive Income		Share in Total Comprehensive Income	
	As % of consolidated	Amt.			As % of consolidated	Amt.	As % of consolidated	Amt.
Parent								
Integrated Service Point Limited	103.60 %	1,212.34	140.43 %	86.75	100.00%	0.53	140.08 %	86.75
Subsidiaries								
Integrated Edible Oil Refineries Pvt. Ltd.	(2.18) %	(25.51)	1.78 %	(1.09)	0.00%		1.76 %	1.09

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Integrated Rice and General Mills Private Limited	0.32 %	3.69	6.28 %	3.86	0.00%	-	6.23 %	3.86
Integrated Pulses and Processing Industries Private Limited	(2.18) %	(25.17)	(42.52) %	(26.11)	0.00%	-	(42.16) %	(26.11)
Non-controlling interest	0.00 %	-	0.00 %	-	0.00%	-	0.00 %	-
Inter-company eliminations	0.44 %	5.16	(5.95) %	(3.66)	0.00%	-	(5.91) %	(3.66)
Total	100.00%	1,170.19	100.00%	61.41	100.00%	0.53	100%	61.93

2. Preparation and Presentation of Consolidated Financial Statements**(a) Basis of preparation and presentation**

The consolidated financial statements are prepared in accordance with and in compliance, in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) read along with Companies (Indian Accounting Standards) Rules, as amended and other relevant provisions of the Act. The presentation of the Consolidated financial statements is based on Ind AS Schedule III of the Companies Act, 2013

For all periods upto and including the year ended March 31, 2024, the company prepared its consolidated financial statements in accordance with the Accounting Standards earlier notified under Section 133 of the Companies Act, 2013, read together with Companies (Accounts) Rules, 2014 (Indian GAAP).

These are the Company's first annual consolidated financial statements prepared in accordance with Ind AS. The Company has adopted all applicable standards and adoptions were carried out in accordance with Ind AS 101 – First time adoption of Indian Accounting Standards. An explanation of how the transition to Ind AS has affected the reported financial position, financial performance and cash flows of the Company is provided in the consolidated financial statements.

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(b) Measurement

The consolidated financial statements are prepared in accordance with the historical cost convention, except for certain items that are measured at amortized cost or fair value, as explained in the accounting policies.

Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and / or disclosure purposes in these consolidated financial statements is determined on such a basis, except for share-based payment transactions that are within the scope of Ind AS 102 – Share-based Payment, leasing transactions that are within the scope of Ind AS 116 – Leases, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 – Inventories or value in use in Ind AS 36 – Impairment of Assets.

The preparation of consolidated financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of the accounting policies and the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period; they are recognised in the period of the revision and future periods if the revision affects both current and future periods.

(c) Basis of Consolidation

The consolidated financial statements have been prepared on the following basis:

Subsidiaries

Subsidiaries are all entities over which the Group has control. The Group controls an entity when the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group and ceases to be consolidated when the Group loses control of the subsidiary. Fully consolidated means recognition of like items of assets, liabilities, equity, income and expense. Thereafter the portion of net profit or loss and equity is segregated between the Group's share and share of non-controlling stake holders.

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Inter-company transactions, balances and unrealised gains on transactions between the Group companies are eliminated. Unrealised losses are also eliminated if there is a profit on ultimate sale of goods. When necessary, amounts reported by subsidiaries have been adjusted to conform to the Group's accounting policies.

Investment in Associates and Joint Ventures

Associates include all entities where the Group has the power to exercise a significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control of those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint ventures. Joint control is the contractually agreed sharing of control of an arrangement, which exist only when decisions about the relevant activities required unanimous consent of parties sharing control. Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations of each investor.

The Group's investment in associates and joint Ventures are accounted using the equity method. Goodwill relating to associate or a joint Venture is included in the carrying value of the investments and is not tested for impairment separately. Under equity method of accounting, the investments are initially recorded at cost and adjusted thereafter to recognise the Group's share of post-acquisition profit and loss, and the Group's share of other comprehensive income. Dividend received from associates and joint ventures are recognised as a reduction in the carrying amount of the investments. Unrealised gains on transactions between the Group and its associate and joint Ventures are eliminated to the extent of the Group's interest in these entities. Unrealised losses are also eliminated if there is a profit on ultimate sale of goods.

At each reporting date, the Group determines whether there is objective evidence that the investment in the associate or a joint Venture is impaired. If there is such evidence, the carrying amount is tested for impairment by comparing its recoverable amount (higher of value in use and fair value less costs to sell) with its carrying amount and impairment, if any, is recognised as 'Share of profit/(loss) in Associates and Joint Ventures' in the consolidated statement of profit and loss.

(d) Operating Cycle

All assets and liabilities have been classified as current or non-current as per the Group's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013 and Ind AS 1 – Presentation of Consolidated financial statements based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

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3. Material Accounting Policies

The principal accounting policies applied in the preparation of the consolidated financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Property, Plant and Equipment

(i) Recognition and Measurement

Property, plant and equipment including bearer assets are carried at historical cost of acquisition less accumulated depreciation and accumulated impairment losses, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the item. Subsequent expenditure is added to its book value only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replacements are derecognized. All repairs and maintenance are charged to the statement of profit and loss during the financial year in which they are incurred.

(ii) Depreciation

Depreciation is provided on assets to get the initial cost down to the residual value, including on asset created on lands under lease. Land is not depreciated. Depreciation is provided on a **written down value method** over the estimated useful life of the asset as prescribed in Schedule II to the Companies Act, 2013 or based on a technical evaluation of the asset. Cost incurred on assets under development are disclosed under capital work in progress and not depreciated till asset is ready to use.

The residual values and useful lives for depreciation of property, plant and equipment are reviewed periodically and adjusted prospectively, if appropriate. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Recoverable amount is higher of the value in use or exchange.

Gains and losses on disposals are determined by comparing the sale proceeds with the carrying amount and are recognised in the statement of profit and loss.

(iii) Estimated useful life

Category	Useful Life
Plant and Machinery	15 years
Building	30 years
Computers	3 years
Office Equipment	5 years

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Furniture and Fixtures	10 years
Vehicles – Motor Cycles	10 years
Vehicles – Motor Cars	8 years
Ships	28 years

The group has capital work-in-progress comprising of Manufacturing Facility being, which is under construction.

(a) Goodwill and Other Intangible Assets

(i) Goodwill

Goodwill arising on Business Combination is carried at cost less any accumulated impairment losses. Goodwill is annually tested for impairment. Impairment loss, if any, to the extent the carrying amount exceeds the recoverable amount is charged off to the Statement of Profit and Loss as it arises and is not reversed. For impairment testing, goodwill is allocated to Cash Generating Unit (CGU) or group of CGUs to which it relates, which is not larger than an operating segment, and is monitored for internal management purposes. On disposal of the CGU or group of CGUs, attributable amount of goodwill is included in the determination of the profit or loss recognised in the Statement of Profit and Loss.

(ii) Other Intangible Assets

Other Intangible Assets that the Group controls and from which it expects future economic benefits are capitalised upon acquisition and measured initially:

- a. for assets acquired in a business combination, at fair value on the date of acquisition.
- b. for separately acquired assets, at cost comprising the purchase price (including import duties and non-refundable taxes) and directly attributable costs to prepare the asset for its intended use.

Internally generated assets for which the cost is clearly identifiable are capitalised at cost. Research expenditure is recognised as an expense when it is incurred. Development costs are capitalised only after the technical and commercial feasibility of the asset for sale or use has been established. Thereafter, all directly attributable expenditure incurred to prepare the asset for its intended use are recognised as the cost of such assets. Internally generated brands, websites and customer lists are not recognised as intangible assets.

The carrying value of intangible assets includes deemed cost which represents the carrying value of intangible assets recognised as at 1st April, 2015 measured as per the previous GAAP. After initial recognition, an intangible asset is carried at its cost less accumulated amortization and / or impairment losses.

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The useful life of an intangible asset is considered finite where the rights to such assets are limited to a specified period of time by contract or law (e.g. patents, licences, trademarks, franchise and servicing rights) or the likelihood of technical, technological obsolescence (e.g. computer software, design, prototypes) or commercial obsolescence (e.g. lesser known brands are those to which adequate marketing support may not be provided). If, there are no such limitations, the useful life is taken to be indefinite.

Intangible assets that have finite lives are amortized over their estimated useful lives by the straight-line method unless it is practical to reliably determine the pattern of benefits arising from the asset. An intangible asset with an indefinite useful life is not amortized. However, it is annually tested for impairment. Amortization expenses and impairment losses and reversal of impairment losses are included in the 'Depreciation and amortization expense' in the Statement of Profit and Loss.

The group does not have any Intangible Assets recognized in its consolidated financial statements for the reporting period.

(b) Investment Property

Properties that are held for long-term rental yields and / or for capital appreciation are classified as investment properties. Investment properties are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. Depreciation is recognised using the straight-line method so as to amortize the cost of investment properties over their useful lives as specified in Schedule II of the Companies Act, 2013. Freehold land and properties under construction are not depreciated.

The estimated useful lives of investment properties are same as those disclosed for PP&E. Transfers to, or from, investment properties are made at the carrying amount when and only when there is a change in use. An item of investment property is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of asset.

Any gain or loss arising on the disposal or retirement of an item of investment property is determined as the difference between the sales proceeds and the carrying amount of the property and is recognised in the Statement of Profit and Loss.

Income received from investment property is recognised in the Statement of Profit and Loss on a straight-line basis over the term of the lease.

(c) Assets held for sale and disposal groups

Non-current assets held for sale and disposal groups are presented separately in the balance sheet when the following criteria are met:

- (i) the Group is committed to selling the asset or disposal group;
 - (ii) the assets are available for sale immediately; an active plan of sale has commenced;
- and

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(iii) sale is expected to be completed within 12 months.

Assets held for sale and disposal groups are measured at the lower of their carrying amount and fair value less cost to sell. Assets held for sale are no longer amortized or depreciated.

The group does not have any assets classified as held for sale or disposal group in its consolidated financial statements for the reporting period.

(d) Impairment of Assets

Impairment loss, if any, is provided to the extent, the carrying amount of assets or CGU exceeds their recoverable amount. Recoverable amount is higher of an asset's fair value less costs of disposal and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset or CGU and from its disposal at the end of its useful life. Impairment losses recognised in prior years are reversed when there is an indication that the impairment losses recognised no longer exist or have decreased.

Such reversals are recognised as an increase in carrying amounts of assets to the extent that it does not exceed the carrying amounts that would have been determined (net of amortization or depreciation) had no impairment loss been recognised in previous years.

The group does not have any impairment loss in its consolidated financial statements for the reporting period.

(e) Inventories

Raw materials, work-in-progress, stock-in-trade and finished goods are stated at the **lower of cost and net realizable value**, net realizable value represents the estimated selling price less all estimated cost of completion and selling expenses. Stores and spares are carried at cost. Provision is made for obsolete, slow-moving and defective stocks, where necessary. In case, if the net realizable value is not available, the group has considered the replacement costs as a basis for determining the same.

Cost is determined on **weighted average method** for all categories of inventories other than for auction/ privately bought teas wherein cost is measured at actual cost of each lot. Cost comprises expenditure incurred in the normal course of business in bringing such inventories to its present location and condition, where applicable, include appropriate overheads based on normal level of activity.

(f) Employee Benefits

(i) Short term employee benefits

Short-term employee benefits are expensed in the period in which the employee renders the related service on an undiscounted basis. A liability is recognised for the amount expected to be paid

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within twelve months, if the Group has a present legal or constructive obligation to pay the same as a result of past service provided by the employee and the obligation can be reliably estimated.

The Group makes contributions to both defined benefit and defined contribution schemes which are mainly administered through duly constituted and approved Trusts. Provident Fund contributions are in the nature of defined

(ii) Post retirement employee benefits

Contribution to post retirement defined benefit and contribution schemes like Provident Fund (PF), Superannuation Schemes and other such schemes are accounted for on accrual basis by the Group. With regard to Provident Fund contribution made by the Group to a Self-Administered Trust, the Group is generally liable for annual contributions and for any shortfall in the fund assets based on the government specified minimum rates of return. Such contributions and shortfalls are recognised as an expense in the year incurred.

Post retirement defined benefits including gratuity, pension and medical benefits for qualifying executives/whole time directors are determined through independent actuarial valuation at year end and charge recognised in the statement of profit and loss. Interest costs on employee benefit schemes have been classified within finance cost. For schemes, where funds have been set up, annual contributions determined as payable in the actuarial valuation report are contributed. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in other comprehensive income. Such accumulated remeasurement balances are never reclassified into the statement of profit and loss subsequently.

The Group recognizes in the statement of profit and loss, gains or losses on curtailment or settlement of a defined benefit plan as and when the curtailment or settlement occurs.

(iii) Other employee benefits

Other employee benefits are accounted for on accrual basis. Liabilities for compensated absences are determined based on independent actuarial valuation at year end and charge is recognised in the statement of profit and loss.

(iv) Employee termination benefits

Payments to employees on termination along with additional liabilities towards retirement benefits arising pursuant to the termination are charged to the statement of profit and loss in the year in which it is incurred. Termination benefits are payable when employment is terminated by the Group before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The Group recognises termination benefits at the earlier of the following dates: (a) when the Group can no longer withdraw the offer of those benefits; and (b) when the Group recognises costs for a restructuring that is within the scope of "Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets" and involves the payment of termination benefits. In the case of an offer made to encourage voluntary redundancy, the termination benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the reporting period are discounted to their present value.

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(g) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. If the effect of the time value of money is material, provisions are discounted.

The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

Contingent liabilities exist when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the Group, or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required or the amount cannot be reliably estimated. Contingent liabilities are appropriately disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

A contingent asset is a possible asset arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group. Contingent assets are not recognised till the realization of the income is virtually certain. However, the same are disclosed in the consolidated financial statements where an inflow of economic benefit is possible.

(h) Share based payment

The Group has a policy of recognizing the compensation expense relating to share-based payments in accordance with Ind AS 102-Share based Payment. For share entitlement granted by the Group to its employees, the estimated fair value as determined on the date of grant, is charged to the Statement of Profit and Loss on a straight-line basis over the vesting period and assessment of performance conditions if any, with a corresponding increase in equity.

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(i) Income Tax

(i) Current Tax

Current Income Tax is measured at the amount expected to be paid to the tax authorities in accordance with Income Tax Act, 1961.

Since the group has a loss, the group has not created any provision for income tax liability.

(ii) Deferred Tax

Deferred tax is provided using the balance sheet approach on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The tax rates and tax laws used to compute the tax are those that are enacted or substantively enacted at the reporting date. Current income tax and deferred tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit and loss.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income taxes assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

(j) Foreign currency and translations

(i) Functional and Presentation currency

Items included in the consolidated financial statements of the Group are measured using the currency of the primary economic environment in which the Group operates ("functional currency").

The consolidated financial statements are presented in Indian Rupees (INR), which is the functional currency of the Group.

(ii) Foreign currency transactions and balances

Transactions in foreign currencies are recorded at the exchange rate at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the yearend rate. Any resultant exchange differences are taken to the statement of profit and loss, except when deferred in other comprehensive income as qualifying cash flow hedges.

Non-monetary assets and liabilities denominated in a foreign currency and measured at historical cost are recorded at the exchange rate prevalent at the date of transaction.

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(k) Financial Instruments

(A) Financial Assets

Initial recognition and measurement

At initial recognition, the Group measures a financial assets at its fair value and in the case of financial assets not recorded at fair value through profit or loss at transaction costs that are attributable to the acquisition of the financial asset. Transaction cost of financial assets carried at fair value through profit or loss is expensed in the Statement of Profit or Loss. However, trade receivables that do not contain a significant financing component are measured at transaction price.

Investments in Subsidiaries, Associates and Joint Venture

Investments in Subsidiaries, Associates and Joint Venture are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount. On disposal of investments in subsidiaries, associates and joint venture, the difference between net disposal proceeds and the carrying amounts are recognised in the Statement of Profit and Loss.

Subsequent measurement

Debt Instruments:

Subsequent measurement of debts instruments depends on the Group's business model for managing the assets and the cash flows of the assets. The Group classifies its financial assets in the following categories:

(i) Financial assets at amortised cost-

Assets that are held for collection of contractual cash flows on specified dates where those cash flows represent solely payments of principal and interest are measured at amortised cost. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade receivables and loans.

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(ii) Financial assets at fair value through other comprehensive income (FVTOCI)

Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets cash flows represents solely payments of principal and interest, are on specified dates are subsequently measured at fair value through other comprehensive income. Fair value movements are recognised in the other comprehensive income (OCI). Interest income from these financial assets is included in finance income using the effective interest rate method and impairment losses, if any are recognised in the Statement of Profit and Loss. When the financial asset is derecognition, the cumulative gain or loss previously recognised in OCI is reclassified from the equity to the Statement of Profit and Loss.

(iii) Financial assets at fair value through profit or loss (FVTPL) –

Financial assets which are not classified in any of the categories above are FVTPL.

Equity Instruments:

All equity investments are measured at fair values. The Group may irrevocably elect to measure the same either at FVTOCI or FVTPL on initial recognition. The Group makes such election on an instrument-by-instrument basis.

The fair value changes on the investment are recognised in OCI. The accumulated gains or losses recognised in OCI are reclassified to retained earnings on sale of such investments. Dividend income on the investments in equity instruments are recognised in the Statement of Profit and Loss.

Derecognition:

The Group derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset.

Impairment of financial assets:

The Group assesses expected credit losses associated with its assets carried at amortized cost and FVTOCI debt instrument based on Group's past history of recovery, credit-worthiness of the counter party and existing market conditions. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivables, the Group applies the simplified approach for recognition of impairment allowance as provided in Ind AS 109 – Financial Instruments, which requires expected lifetime losses to be recognised on initial recognition of the receivables.

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(B) Financial Liabilities

Initial recognition and measurement

All financial liabilities are recognised initially at fair value and in case of loans and borrowings net of directly attributable costs.

Subsequent measurement

Financial liabilities are subsequently measured at amortised cost using effective interest method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss. For trade and other payable maturing within one year from the balance sheet date, the carrying value approximates fair value due to short maturity of these instruments

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

Derivative financial instruments and hedging activities

A derivative is a financial instrument which changes value in response to changes in an underlying asset and is settled at a future date. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured at their fair value. The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and if so, the nature of the item being hedged.

The Group designates certain derivatives as either:

- (a) hedges of the fair value of recognised assets or liabilities (fair value hedge); or
- (b) hedges of a particular risk associated with a firm commitment or a highly probable forecasted transaction (cash flow hedge);

The Group documents at the inception of the transaction the relationship between hedging instruments and hedged items, as well as its risk management objectives and strategy for undertaking various hedging transactions. The Group also documents its assessment, both at hedge inception and on an on-going basis, of whether the derivatives that are used in hedging transactions are effective in offsetting changes in cash flows of hedged items.

Offsetting Instruments

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counterparty.

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(C) **Hedge Accounting**

Movements in the hedging reserve are accounted in other comprehensive income and are reported within the statement of changes in equity. The full fair value of a hedging derivative is classified as a non-current asset or liability when the remaining maturity of hedged item is more than 12 months, and as a current asset or liability when the remaining maturity of the hedged item is less than 12 months. Trading derivatives are classified as a current asset or liability.

(a) Fair Value Hedge

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recorded in the statement of profit and loss, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk. The Group only applies fair value hedge accounting for hedging foreign exchange risk on recognised assets and liabilities.

(b) Cash Flow Hedge

The effective portion of changes in the fair value of derivatives that are designated and qualify as cash flow hedges is recognised in other comprehensive income. The ineffective portion of changes in the fair value of the derivative is recognised in the statement of profit and loss.

Gains or losses accumulated in equity are reclassified to the statement of profit and loss in the periods when the hedged item affects the statement of profit and loss.

When a hedging instrument expires or is swapped or unwound, or when a hedge no longer meets the criteria for hedge accounting, any accumulated gain or loss in other equity remains there and is reclassified to statement of profit and loss when the forecasted cash flows affect profit or loss.

When a forecasted transaction is no longer expected to occur, the cumulative gains/losses that were reported in equity are immediately transferred to the statement of profit and loss.

(I) Fair Value Measurement

The Group's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or a liability, the Group uses market-observable data to the extent it is available. Where Level 1 inputs are not available, the Group engages third party valuers, where required, to perform the valuation. Information about the valuation techniques and inputs used in determining the fair value of various assets, liabilities and share based payments are disclosed in the notes to the consolidated financial statements.

Hierarchy followed for financial instruments:

Level 1 - The fair value of financial instruments quoted in active markets is based on their quoted closing price at the balance sheet date.

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Level 2 - The fair value of financial instruments that are not traded in an active market is determined by using valuation techniques using observable market data. Such valuation techniques include discounted cash flows, standard valuation models based on market parameters for interest rates, yield curves or foreign exchange rates, dealer quotes for similar instruments and use of comparable arm's length transactions.

Level 3 - The fair value of financial instruments that are measured on the basis of entity specific valuations using inputs that are not based on observable market data (unobservable inputs).

(m) Leases

(i) As a lessee

At inception of a contract, the Group assesses whether a contract is or contains a lease. A contract is, or contains, a lease if a contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether:

- a. the contract conveys the right to use an identified asset;
- b. the Group has the right to obtain substantially all the economic benefits from use of the asset throughout the period of use; and
- c. the Group has the right to direct the use of the identified asset.

At the date of commencement of a lease, the Group recognises a right-of-use asset ("ROU assets") and a corresponding lease liability for all leases, except for leases with a term of twelve months or less (short-term leases) and low value leases. For shortterm and low value leases, the Group recognises the lease payments as an operating expense on a straightline basis over the term of the lease. Group has considered all leases where the value of an underlying asset does not individually exceed Rs.0.05 crores, or equivalent as a lease of low value assets.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. Lease payments to be made under such reasonably certain extension options are included in the measurement of ROU assets and lease liabilities.

Lease liability is measured by discounting the lease payments using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of the leases. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Group changes its assessment of whether it will exercise an extension or a termination option.

Lease payments are allocated between principal and finance cost. The finance cost is charged to the statement of profit and loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

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The ROU assets are initially recognised at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives and restoration costs. They are subsequently measured at cost less accumulated depreciation and impairment losses, if any. ROU assets are depreciated on a straight-line basis over the asset's useful life or the lease whichever is shorter.

Impairment of ROU assets is in accordance with the Group's accounting policy for impairment of tangible and intangible assets.

(ii) As a lessor

Lease income from operating leases where the Group is a lessor is recognised in the statement of profit and loss on a straight- line basis over the lease term.

(n) Borrowing Costs

Borrowing costs consist of interest, ancillary and other costs that the Group incurs in connection with the borrowing of funds and interest relating to other financial liabilities. Borrowing costs also include exchange differences to the extent regarded as an adjustment to the borrowing costs.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur.

(o) Revenue from contracts with customers

(i) Operating Revenue

Revenue from contract with customers is recognised when the Group satisfies performance obligation by transferring promised goods and services to the customer. Performance obligations maybe satisfied at a point of time or over a period of time. Performance obligations satisfied over a period of time are recognised as per the terms of relevant contractual agreements/ arrangements. Performance obligations are said to be satisfied at a point of time when the customer obtains controls of the asset or when services are rendered. '

Revenue is measured based on transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of the goods and services to a customer is based on the price specified in the contract and is net of variable consideration on account of estimated sales incentives / discounts offered by the Group. Accumulated experience is used to estimate and provide for the discounts/ right of return, using the expected value method.

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A refund liability is recognised for expected sale returns and corresponding assets are recognised for the products expected to be returned.

The Group recognizes as an asset, the incremental costs of obtaining a contract with a customer, if the Group expects to recover those costs. The said asset is amortized on a systematic basis consistent with the transfer of goods or services to the customer.

(ii) Other Income

Other income includes Sale of Land, Interest Income, Duty Drawback and Government Grants.

A. Sale of Land

As per Ind AS 115, Revenue from sale of land is recognized when all the following conditions are satisfied:

- The significant risks and rewards of ownership have been transferred to the buyer;
- The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the land sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the entity; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

B. Interest Income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable (provided that it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably).

C. Duty Drawback

Duty drawback income is recognized as income when there is a reasonable assurance that the company will comply with the relevant conditions and that the incentive will be received. It is accounted for on an accrual basis in the year in which the export of goods is made and all conditions for claiming the drawback are fulfilled.

D. Government Grants

Government grants including any non-monetary grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

Government grants are recognised in the statement of profit and loss on a systematic basis over the periods in which the related costs, which the grants are intended to compensate, are recognised as expenses. Government grants related to property, plant and equipment are presented at fair value and grants are recognised as deferred income.

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(p) Exceptional Items

Exceptional items are disclosed separately in the consolidated financial statements where it is necessary to do so to provide further understanding of the financial performance of the Group. These are material items of income or expense that have to be shown separately due to their nature or incidence.

(q) Earnings Per Share

The Group presents basic and diluted earnings per share data for its ordinary shares. Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary shareholders of the Group by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, adjusted for own shares held and considering the effect of all dilutive potential ordinary shares.

(r) Operating Segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker (CODM). The CODM, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Corporate Management Committee. Segments are organized based on businesses which have similar economic characteristics as well as exhibit similarities in nature of products and services offered, the nature of production processes, the type and class of customer and distribution methods.

(s) Events after the reporting period

Adjusting events are events that provide further evidence of conditions that existed at the end of the reporting period. The consolidated financial statements are adjusted for such events before authorization for issue.

Non-adjusting events are events that are indicative of conditions that arose after the end of the reporting period. Non-adjusting events after the reporting date are not accounted, but disclosed if material.

(t) Business Combinations

A common control business combination, involving entities or businesses in which all the combining entities or businesses are ultimately controlled by the same party or parties both before and after the business combination and where the control is not transitory, is accounted for in accordance with Appendix C to Ind AS 103 'Business Combinations'.

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Other business combinations, involving entities or businesses are accounted for using acquisition method. Consideration transferred in such business combinations is measured at fair value as on the acquisition date, which comprises the following:

- Fair values of the assets transferred
- Liabilities incurred to the former owners of the acquired business
- Equity interests issued by the Group

Goodwill is recognised and is measured as the excess of the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree, and the fair value of the acquirer's previously held equity interest in the acquiree over the net fair value of assets and liabilities acquired.

Key accounting judgement, estimates and assumptions

The preparation of the consolidated financial statements requires management to exercise judgment and to make estimates and assumptions. These estimates and associated assumptions are based on historical experiences and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revision to accounting estimates are recognised in the period in which the estimate is revised if the revision affect only that period, or in the period of the revision and future periods if the revision affects both current and future period.

The areas involving critical estimates or judgements are:

(a) Goodwill and Intangibles

The Group records all intangible assets including goodwill acquired as part of a business combination at fair value. In relation to business combinations, judgement is required to be exercised on determining the fair values, identification and measurement of assets acquired and liabilities assumed, in allocation of purchase consideration, in deciding the amortisation policy and on tax treatment of goodwill and intangible assets acquired.

Judgement is also required to be exercised as regards the manner in which the carrying amount of goodwill is likely to be recovered for deferred tax accounting purposes. Appropriate independent professional advice is also obtained, as necessary.

Goodwill has a useful life which is same as that of underlying cash generating unit. Intangible assets are assigned either an indefinite or a finite useful life, depending on the nature and expected consumption. Goodwill and indefinite lived intangible assets are as a minimum, subjected to annual tests of impairment in line with the accounting policy whereas all other intangibles assets are amortized.

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(b) Depreciation and Amortization

Depreciation and amortization is based on management estimates of the future useful lives of the property, plant and equipment and intangible assets. Estimates may change due to technological developments, competition, changes in market conditions and other factors and may result in changes in the estimated useful life and in the depreciation and amortization charges.

(c) Employee Benefits

The present value of the defined benefit obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost/ (income) for pensions include the discount rate. Any changes in these assumptions will impact the carrying amount of pension obligations.

The Group determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the Group considers the interest rates of Government securities that are denominated in the currency in which the benefits will be paid and that have terms to maturity approximating the terms of the related pension obligation. Other key assumptions for pension obligations are based in part on current market conditions.

(d) Fair value of financial instruments

All financial instruments are required to be fair valued as at the balance sheet date, as provided in Ind AS 109 and Ind AS 113. Being a critical estimate, judgement is exercised to determine the carrying values. The fair value of financial instruments that are unlisted and not traded in an active market is determined at fair values assessed based on recent transactions entered into with third parties, based on valuation done by external appraisers etc., as applicable.

Notes to Consolidated Financial Information

4 (b). CAPITAL WORK IN PROGRESS

Particulars	Total
As at 1st April 2024	76.59
Addition	559.71
Transfer	(8.67)
At March 31, 2025	866.18
Addition	440.21
Transfer	(923.95)
At March 31, 2026	229.26

Capital Work in progress Ageing Schedule
 Ageing as at 31st March, 2026:

Project Status	Total
Projects in progress	229.26
Projects temporarily suspended	-
Total	229.26

Ageing as at 31st March, 2025:

Project Status	Total
Projects in progress	789.59
Projects temporarily suspended	-
Total	789.59

4 (c). RIGHT OF USE ASSETS

Set out below are the carrying amounts of right-of-use assets recognised and the movements during the period:

PARTICULARS	Total
At April 1, 2024	25.19
Additions	11.97
Depreciation expense	(2.92)
As At March 31, 2025	34.24
Additions	11.97
Depreciation expense	(2.92)
As At March 31, 2026	34.24

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and accumulated impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

- Building: 2 to 10 years

4 (d). INVESTMENT PROPERTY

Particulars	Total
At April 1, 2024	15.53
Addition	-
Transfer	-
At March 31, 2025	15.53
Addition	16.80
Transfer	-
At March 31, 2026	32.33

• Properties that are held for long-term rental yields or for capital appreciation or both, and that are not occupied by the company, are classified as Investment Property. These are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Subsequent expenditure related to investment properties are added to its book value only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

• The carrying amount of investment property reported in the financial statements are considered to approximate their respective fair values. Accordingly, the carrying value has been treated as the fair value.

4 (c) Intangible Asset Under Development

Particulars	Total
At April 1, 2025	-
Addition	7.88
Transfer	-
At March 31, 2026	7.88

GOODWILL

PARTICULARS	Total
At April 1, 2023	19.35
Additions	-
Amortised	-
As At March 31, 2024	19.35
Additions	-
Amortised	-
As At March 31, 2025	19.35

Goodwill was recognized by means of acquisition of 9,03,900 shares forming part of 95.16% of equity shares of M/s. Integrated Edible Oil Refinery Pvt. Ltd., having fair value of net assets of Rs.(10.314) million, [i.e. negative 10.314 million] on 01-04-2022 being 95.16%, through purchase consideration of Rs. 9,039 million.

Computation of Goodwill as on 01-04-2022:

Particulars	Amount
(A) Fair Value of Total Net Assets (100%)	(10.84)
(B) Fair Value of Net Assets acquired (96.15%)	(10.31)
(C) Fair Value of Net Assets to NCI (3.85%)	(0.42)
(D) Purchase Consideration	9.04
(E) Goodwill (D - B)	19.35

The entire amount of goodwill is subject to review for impairment testing on annual basis and so far there were no impairment on assets that are required to be made for any of the financial years, hence there is no impairment in the value of goodwill being recognized.

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)		
CIN: U45203TN1999PLC042586		
No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002		
Notes to Consolidated Financial Information		
(All amounts are in million Indian Rupees, unless otherwise stated)		
Particulars	As at 31st March 2026	As at 31st March 2025
5. FINANCIAL ASSETS		
5 (a) Investments		
<u>Non-current</u>		
Investment in Equity shares of subsidiary companies	-	-
Total	-	-
OTHER FINANCIAL ASSETS		
Unsecured, considered good		
<u>Non-current</u>		
Security Deposit	87.92	47.23
Rental Deposit	5.04	3.02
Defined Benefit - Plan Assets	-	14.90
Advances to Related Parties	158.00	
Other Advances	-	-
Bank deposits with more than 12 months maturity	-	9.52
Total	250.96	74.67
<u>Current</u>		
Advances to Related Parties	58.52	42.65
Other Advances	0.08	-
Security Deposit	0.03	45.84
Loans and advances to Employees	0.72	0.82
Advances to Others	67.42	59.07
Rental Advance	0.17	-
Claims receivable	0.20	0.63
Interest accrued on fixed deposits	0.45	6.36
Bank deposits with less than 12 months maturity	48.57	411.74
Total	176.17	567.11

10 . CURRENT TAX ASSET		
Advance Tax , TDS and TCS	89.12	102.24
Less:Tax Liability for the year	(19.81)	(71.12)
Net Balance	69.31	31.12
11. OTHER ASSETS		
<u>Current</u>		
Advances to vendors for materials/services		
Considered good	490.39	372.69
Considered doubtful	-	-
Project Advance	7.70	5.87
Duty Drawback Receivable	0.38	
RODTEP Receivable	1.28	
Prepaid expenses	53.63	25.74
Balances with government authorities	113.67	156.60
IT Refund Receivable	0.79	
Salary Advance	0.17	-
Other Receivables	0.03	31.06
Unadjusted Forex Gain/Loss	(4.01)	1.66
Total	664.03	593.63
6. DEFERRED TAX ASSET (NET)		
On account of Property, Plant and Equipment		
Opening Balance	8.01	15.08
Increase/(decrease) during the year	7.40	(3.91)
Closing Balance	15.41	11.17
On account of business loss carried forward		
Opening Balance	11.17	3.11
Increase/(decrease) during the year	5.74	6.43
Closing Balance	16.91	9.55
Total Balance	32.31	20.72

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Notes to Consolidated Financial Information		
(All amounts are in million Indian Rupees, unless otherwise stated)		
Particulars	As at 31st March 2026	As at 31st March 2025
7. INVENTORIES		
(valued at lower of cost and net realizable value)		
Raw materials and Components	5.46	0.22
Finished goods	14.31	56.79
Stock-in-Trade	1,083.34	1,051.45
Work-in-progress	-	-
Total	1,103.11	1,108.47
Inventories have been pledged as security against certain bank borrowings of the Group as at 31st March 2025 (Refer Note 13(a)).		
8. TRADE RECEIVABLES		
Receivables from related parties	831.22	0.00
Receivables from others	1,353.67	3,478.36
Sub-total	2,184.89	3,478.36
Less: Provision for Expected Credit losses	(0.70)	(0.78)
Total	2,184.18	3,477.58
Breakup of security details:		
Unsecured, considered good	2,184.89	3,478.36
Expected Credit loss	(0.70)	(0.78)
Total	2,184.18	3,477.58

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)				
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No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002				
Notes to Consolidated Financial Information				
(All amounts are in million Indian Rupees, unless otherwise stated)				
Particulars	March 31, 2024		March 31, 2025	
	No. of Shares	Amount	No. of Shares	Amount
12. SHARE CAPITAL				
Authorised Share Capital				
Equity shares comprising of Face value of Rs. 10 each with voting rights	2,50,00,000	250.00	2,50,00,000	250.00
Issued, Subscribed and Fully Paid up Share Capital				
Equity shares comprising of Face value of Rs. 10 each with voting rights	1,33,96,080	133.96	1,33,96,080	133.96
Reconciliation of number of shares				
Authorised Share Capital of Rs. 10 each				
Shares outstanding at the beginning of the period	2,50,00,000	250.00	25,00,000	25.00
Increase during the year	-	-	2,25,00,000	225.00
Decrease during the year	-	-	-	-
Shares outstanding at the end of the period	2,50,00,000	250.00	2,50,00,000	250.00
Issued, Subscribed and Fully Paid up Share Capital of Rs. 10 each				
Shares outstanding at the beginning of the period	1,33,96,080	133.96	24,11,780	24.12
Changes in equity share capital during the current year	-	-	-	-
By means of Private Placement	-	-	13,37,180	13.37
By means of Bonus Issue	-	-	96,47,120	96.47
Shares outstanding at the end of the period	1,33,96,080	133.96	1,33,96,080	133.96
SHARE CAPITAL				
Terms/ rights attached to equity shares				
The Company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.				
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.				
Statement showing movement in share capital:-				
Particulars	March 31, 2024		March 31, 2025	
Authorised Share Capital				
Equity shares of Rs.10/- each (in numbers)				
No. of shares at the beginning of the period	2,50,00,000		25,00,000	
No. of shares Increase / (Decrease) during the period *	-		2,25,00,000	
No. of shares outstanding at the end of the period	2,50,00,000		2,50,00,000	
Equity shares of Rs.10/- each (in value)				
Shares at the beginning of the period	250.00		25.00	
Increase / (Decrease) during the period	-		225.00	
Shares outstanding at the end of the period	250.00		250.00	
Issued, Subscribed & Fully Paid Up				
Equity shares of Rs.10/- each (in numbers)				
No. of shares at the beginning of the period	1,33,96,080		24,11,780	
No. of shares Increase / (Decrease) during the period	-		1,09,84,300	
No. of shares outstanding at the end of the period	1,33,96,080		1,33,96,080	
Equity shares of Rs.10/- each (IN Values)				
Shares at the beginning of the period	133.96		24.12	
Increase / (Decrease) during the period	-		109.84	
Shares outstanding at the end of the period	133.96		133.96	
Total	133.96		133.96	
* Notes:				
(a) Authorised capital was increased from 25,00,000 equity shares to 2,25,00,000 equity shares vide members' resolution and approval on 16th August 2024.				
SHARE CAPITAL RECONCILIATION (in Numbers)				
Particulars	March 31, 2024		March 31, 2025	
At the beginning of the year	1,33,96,080		24,11,780	
Shares issued for consideration during the year	-		13,37,180	
Shares issued through bonus during the year (Note**)	-		96,47,120	
Total Outstanding at the end of the year	1,33,96,080		1,33,96,080	
** Note:				
The Company has declared bonus Shares at the Members Meeting held on 10/09/2024, at the ratio of 4 Equity shares of Rs 10/- Each for every 1 Equity shares of Rs 10/- each held, resulting in the issuance of bonus shares of 96,47,120 shares in the proportion of 4:1 i.e. 4 (Four) new equity shares of Rs. 10 each for every 1 (one) existing equity share of Rs. 10/- each fully paid up held by the shareholders, by capitalization of a sum of Rs.9,64,71,200/- (Nine crore sixty four lakhs seventy one thousand two hundred rupees only) from the Reserves and Surplus based on the valuation report received.				

Integrated Service Point Limited (Formerly Integrated Service Point Private Limited)				
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Notes to Consolidated Financial Information				
DETAILS OF SHAREHOLDING OF PROMOTER :				
Financial Year	March 31, 2026		March 31, 2025	
	No. of shares Held	% Holding	No. of shares Held	% Holding
Equity shares of Rs. 10 each fully paid-up				
K Srikanth Apparao	13,91,733.00	10.39%	20,11,725.00	15%
% Change during the year/ Period *	(4.63%)		(1.67%)	
K Sasikanth Sathyanarayana	13,91,733.00	10.39%	20,11,725.00	15%
% Change during the year/ Period *	(4.63%)		(1.67%)	
K Madhav Sri Apparao	13,91,732.00	10.39%	19,99,325.00	15%
% Change during the year/ Period *	(4.53%)		(1.65%)	
K Ramnath Apparao	36,32,836.00	27.12%	19,97,460.00	15%
% Change during the year/ Period *	12.21%		(4.68%)	
G Lakshman Sandeep	26,39,101.00	19.70%	15,00,000.00	11%
% Change during the year/ Period *	8.50%		(1.24%)	
* The % change mentioned here denotes the absolute change of share percentage during the period.				
Notes:				
1. There were no class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash.				
2. There are no calls unpaid by the Directors or officers of the company.				
3. The Company has not issued shares for consideration other than cash or bought back shares during the preceding five years.				
STATEMENT OF SHARE APPLICATION MONEY PENDING ALLOTMENT AS RESTATED				
Particulars	March 31, 2026		March 31, 2025	
Share Application money Pending allotment		-		-
DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% OF SHARES:				
NAME OF SHAREHOLDERS	March 31, 2026		March 31, 2025	
	No. of shares Held	% Holding	No. of shares Held	% Holding
Equity shares of Rs. 10 each fully paid-up				
K Ramnath Apparao	36,32,836	27.12%	19,97,460	14.91%
K Srikanth Apparao	13,91,733	10.39%	20,11,725	15.02%
K Sasikanth Sathyanarayana	13,91,733	10.39%	20,11,725	15.02%
K Madhav Sri Apparao	13,91,732	10.39%	19,99,225	14.92%
G Lakshman Sandeep	26,39,101	19.70%	15,00,000	11.20%
Total	1,04,47,135	77.99%	95,20,135	71.07%

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)

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Notes to Consolidated Financial Information

(All amounts are in million Indian Rupees, unless otherwise stated)

13 (a). OTHER EQUITY

Particulars	As at 31st March 2026	As at 31st March 2025
(A) Securities Premium		
Balance at the beginning of the period	351.02	58.18
Additions during the period	-	292.84
Balance at the end of the period	351.02	351.02
(B) Retained Earnings / Surplus		
Balance at the beginning of the period	623.41	582.29
Additions during the period	65.17	125.81
Adjustments towards Ind AS Transition items	-	-
Utilisation during the period	-	(96.47)
Balance at the end of the period	688.58	611.62
(C) Other Comprehensive Income -Defined benefit obligation		
Balance at the beginning of the period	(2.64)	(3.05)
Re-measurement gain/(loss) on defined benefit plans	0.53	0.40
Balance at the end of the period	(2.12)	(2.64)
Total Reserves (A+B+C) at end of the period	1,037.48	960.00
13 (b). NON-CONTROLLING INTEREST		
Particular	As at 31st March 2026	As at 31st March 2025
Opening Balance	(2.57)	(1.00)
Addition during the Year	2.57	-
Share of Profit during the year attributable to NCI	0.00	(1.57)
Share of OCI during the year attributable to NCI	-	-
Closing Balance	-	(2.57)

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Notes to Consolidated Financial Information		
(All amounts are in million Indian Rupees, unless otherwise stated)		
Particulars	As at 31st March 2026	As at 31st March 2025
14 (a). BORROWINGS		
Non-Current		
Secured - Measured at amortized cost		
Term Loans		
From Banks	978.71	1,294.39
Current Maturities of above debt	(154.07)	(112.98)
Net amount	824.64	1,181.41
From Others	96.69	-
Current Maturities of above debt	(36.73)	-
Net amount	59.96	-
Unsecured - Measured at amortized cost		
From Related Parties	328.00	223.55
From Others	0.55	119.41
Total	1,213.15	1,524.38
Current		
Secured - Measured at amortized cost		
Working Capital Loan	1,366.57	1,052.00
Term loan	600.00	-
Loan repayble on demand	19.60	783.62
Current Maturities of long term borrowings	190.80	112.98
Unsecured - Measured at amortized cost		
(i) Loans and advances from related parties	22.61	-
(ii) Loans and advances from others	52.12	-
Total	2,251.69	1,948.60

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)

CIN: U45203TN1999PLC042586

No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002

Notes forming part of the standalone financial statement

(All amounts are in million Indian Rupees, unless otherwise stated)

DETAILS OF SECURED AND UNSECURED LOANS:

S.No	Lender	Type of Loan	Disbursement	Particulars	Tenure	31.03.2026	31.03.2025
1	Axis Bank	Vehicle Loan	62.00	Name of vehicle: BMW-320 Car Luxury Line	60 months	1.63	2.95
2	Axis Bank	Vehicle Loan	13.32	Name of vehicle: Honda City	60 months	-	0.03
3	Axis Bank	Vehicle Loan	12.48	Name of vehicle: Maruti XL6 Alpha	60 months	0.28	0.55
4	Axis Bank	Vehicle Loan	38.50	Name of vehicle: Toyota Innova Hycross Hybrid	60 months	2.50	3.20
5	Axis Bank	Vehicle Loan	13.10	Name of vehicle: Maruti Vitara Breeza	60 months	0.47	0.74
6	Axis Bank	Vehicle Loan	13.00	Name of vehicle: Maruti XL6 Zeta	60 months	0.34	0.62
7	Axis Bank	Vehicle Loan	13.57	Name of vehicle: Hyundai I20	60 months	0.39	0.68
8	Bank of Maharashtra	Vehicle Loan	7.15	Name of vehicle: Mahindra Bolero	60 months	-	0.09
9	DCB Bank	Mortgage Loan	369.00	Name of property: No. 6C, 6th floor, Gaiety palace, D.No. 1/L, Blackers Road, Anna Salai, Chennai - 600002	120 months	-	5.14
10	Deutsche Bank-055	Loan against property - Top up	137.00	Name of property: NO. 409, OLD DOOR NO. 226, APPARAO GARDEN,SYDENHAM'S ROAD, CHOOLAI, CHENNAI - 600112	180 months	12.70	13.30
11	Deutsche Bank-064	Loan against property - Top up	100.00	Name of property: DOOR NO. 226E, APPARAO GARDEN,SYDENHAM'S ROAD, CHOOLAI, CHENNAI - 600112	180 months	9.27	9.71
12	Deutsche Bank-073	Loan against property - Top up	463.00	Name of property: DOOR NO. 214, APPARAO GARDEN,SYDENHAM'S ROAD, CHOOLAI, CHENNAI - 600112	180 months	42.93	44.95
13	Deutsche Bank-046	Loan against property	485.34	Name of property: commercial property	180 months	31.33	34.43
14	Deutsche Bank-037	Loan against property	621.82	Name of property: commercial property	180 months	39.12	43.20
15	Deutsche Bank-028	Loan against property	780.06	Name of property: commercial property	180 months	51.08	55.99
16	Bandan Bank	Loan against property	42.50	Name of property: Commercial property	180 months	41.82	
16	ECL Finance Ltd	Mortgage Loan	245.00	Name of property: J104&105,/106&107,J112&113,J114&115,204& 205,J220 PHS-1VOORA VIDHYASAKAR OSWAL GARDENS N NO,210/212 C.B ROAD,KORUKUPET CHENNAI 600021	180 months	-	19.43
17	HDFC Bank Ltd	Vehicle Loan	87.50	Name of vehicle: BMW 630i M sport	60 months	5.55	7.16
19	HDFC Bank Ltd	Vehicle Loan	22.35	Name of vehicle: Taigun	60 months	1.38	1.80
20	HDFC Bank Ltd	Vehicle Loan	22.60	Name of vehicle: Grand Vitara Breeza	60 months	0.85	1.32

21	HDFC Bank Ltd	Vehicle Loan	4.75	Name of vehicle: Wagon R	60 months	0.32	0.46
22	HDFC Bank Ltd	Vehicle Loan	13.24	Name of vehicle: MG Windsor	60 months	1.08	1.31
23	HDFC Bank Ltd	Vehicle Loan	2.49	Name of vehicle: Kia Seltos	60 months	2.11	
24	HDFC Bank Ltd	Vehicle Loan	2.35	Name of vehicle: Thar	60 months	2.09	
25	South Indian Bank	Vehicle Loan	4.98	Name of vehicle: Toyato Fortuner	60 months	4.50	
24	ICICI Bank	Mortagage Loan	325.00	Name of property: 5D	120 months	21.03	23.95
25	ICICI Bank	Mortagage Loan	70.00	Name of property: 5D	120 months	4.70	5.31
27	KVB Bank	Vehicle Loan	20.90	Name of vehicle: Tata Harrier	60 months	-	0.15
28	Mercedes Benz Financial services Pvt Ltd (previously known as Daimler Financial Services India Pvt Ltd)	Vehicle Loan	71.00	Name of vehicle: Mercedes Benz car Tenor: 60months	60 months	3.04	4.46
29	Saumunnati Financial & Intermediation services	Medium Term Loan for working capital	1,500.00	Augmenting long-term working capital requirement	24 months	-	94.98
30	RAR Fincare Limited	Working capital loan	100.00	Name of property: Angre Port (Buisness Loan)	30 months	93.65	
31	HDFC Bank	SIPCOT and APC Loan	5,000.00	Security held: 1) Fixed Deposits for 80millions 2) Commercial property at choolai, chennai for 12.1millions 3) Commercial property at choolai, chennai for 19.8millions 4) Commercial property at choolai, chennai for 11.7millions 5) Commercial property at choolai, chennai for 12.01millions 6) Commercial property at choolai, chennai for 14.2millions 7) Commercial property at choolai, chennai for 5.9millions 8) Commercial property at choolai, chennai for 40millions 9) Non agricultural land - 10790sq ft vacant land puzhal village for 35.9millions 10) Industrial property - 21.53 acres factory land & buliding - SIPCOT industrial complex 11) Movable Fixed asset - including funding on project MFA proposed out of TL 12) Residential property at Apparao garden, Sydenhams Road, Chennai 13) Residential property at Periathambi Mudali street, Sydenhams Road, Chennai 14) Residential property at Nasarathnam, vepery 15) Stocks and Receivables - except one charge with SBI under warehouse receipt finance		390.83	329.46

Short Term Loans

S.No	Lender	Type of Loan	Disbursement	Particulars	Tenure	31.03.2026	31.03.2025
1	Axis Bank	Working Capital	5,000.00	Interest Rate: 10.10% Security held: 1) Pledge of warehouse receipts and storage receipts on approved agri commodities and Bill discounting 2) Personal guarantee from all directors		318.59	168.56
2	Yes Bank	Credit Line-Commodity Finance	2,500.00	Security held: 1) Commodity as security with lien marked in favour of Yes Bank Ltd		150.68	237.00

Commercial Property - As detailed in table below

- 1 Residential property owned by Mr Srikanth Apparao R.S. No.1319/137, Old R.S.No.1319 part, Vepery Village, Fort Tondiarpet Taluk Door No.419/229, Sydenhams Road, (formerly Periyathambi Mudali Street), Appa Rao Garden, Choolai.
- 2 Residential property owned by Mr Srikanth Apparao New R.S.No.1319/255, Old R.S. No. 131901, Vepery Village, Fort Tondiarpet Taluk Plot No.D, Door No. 409/5 (Old No.226/5), Sydenhams Road, Appa Rao Garden, Choolai, Chennai 600 011.
- 3 Residential property: Door No.73 (Old No.31 previous No. 12), Periyathambi Mudali Street, Appa Rao Garden, R.S. No.1319/247, previous R.S.Nos.1319/133 part, 1319/135 part and 1319/136 part, Old R.S.No. 1319/1 Block No. 35, Veery Village Chennai 600 112.
- 4 Commercial property owned by Mr K Nasarathnam Door No.59 (Old No.27, previous No. 12), Periyathambi Mudali Street, Appa Rao Garden R.S.Nos.1319/133 part, 1319/135 part and 1319/136 part, Old R.S.No. 1319/1 part,Block No. 35, Vepery Village
- 5 Commercial property owned by Mr K Nasarathnam, Door No.53(Old No.25 part previous No.12), Periyathambi Mudali Street, Appa Rao Garden, Choolai Block No. 35, Veery Village Old R.S. No.1319/1 part R.S. No. 1319/250, previous R.S.Nos.1319/133, 1319/135 part, and 1319/136 part,
- 6 Commercial property owned by Mr K Nasarathnam Door No.53 (Old No.25 previous No. 12), Periyathambi Mudali Street, Appa Rao Garden, Choolai R.S No.1319/250, previous R.S.Nos. 1319/133 part, 1319/135 part and 1319/136 part, Old R.S.No.1319/1 Block No. 35, Vepery Village
- 7 Commercial property owned by Mr K Nasarathnam Door No.53 (Old No.24, previous No. 12), Periyathambi Mudali Street, Appa Rao Garden R.S. Nos. 1319/241 part and 1319/242 part, previous R.S.Nos.1319/133 part, 1319/135 part and 1319/136
- 8 Commercial property owned by Mr K Nasarathnam Door No. 385 (Old No.217 previous No. 12), Periyathambi Mudali Street, Appa Rao Garden, Choolai, Chen R.S.Nos. 1319/133 part, 1319/135 p\$ and 1319/136 part, Old R.S.No. 1319/1 part
- 9 Non-Agricultural land owned in the name of Integrated Service Point Private Limited S. No.450/3B as per Patta S.No.450/3 B3 and S.No.450/3C1, Door No.52 (Old No.38), Puzhal Village, Ambattur Taluk bearing Plot No.2, Ettimalai Srinivasan Street Puzhal
- 10 Commercial property owned by Mr Srikanth Apparao R.S. No.1319/120 as per Patta R.S.No.1319/259, Old R.S.No.1319/1 part, Old S.Nos.1210, 1211, 1206 and 1207, situate at Veery Village, Door No.421/1 Old Door No.230/1, previous Door No.230 and previous Old Door No.84
- 11 Industrial property owned by Integrated Service Point Limited, Plot Nos. C1 & D6 part, comprised in S. Nos.. 330/10B, 330/13B, and 330/16B, S. No. 330 part of Pappankuppam Village and S. Nos. 300 part, 301 part, 307 part, 308 part, 309 and 310 are part of Peddikuppam Village and Plot No. F-97, comprised in S. No. 330 part of Pappankuppam Vill SIPCOT Industrial Complex, Pappankuppam Village and Peddikuppam Village, Gummidipoondi Taluk and within the Registration District of Chengalpattu and Sub Registrat Gummidipoondi.

INTEGRATED EDIBLE OIL REFINERIES PRIVATE LIMITED (Formerly Known as TULSIAN REFINERY PRIVATE LIMITED) CIN: U15142TN1998PTC040598 F-66, SIPCOT INDUSTRIAL COMPLEX, Thiruvallur, Gummidipoondi, Tamil Nadu, India, 601201								
Notes forming part of financial statement								
(All amounts are in million Indian Rupees, unless otherwise stated)								
Loan Disclosure								
S.No	Lender	Type of loan	Disbursement	Particulars	Overall Tenure	Interest Rate	31st March 2026	31st March 2025
1	HDFC Bank Ltd	Term Loans	83.11	Towards acquisition cost which includes repayment of secured/unsecured loans, purchase of new P&M, and refurbishment. Security: Corporate Guarantee of Integrated Service Point Pvt Ltd backed by BR Land And Building – Exclusive charge on Factory Land and Building situated at Gumudipoondi Personal Guarantee of Directors Plant And Machinery – Exclusive Charge on the Plant and Machinery situated at factory in Gumudipoondi Stocks And Receivables – Exclusive Charge of Current Asset of the Company.	96 Months	10.25%	56.42	68.30
2	HDFC Bank Ltd	Cash credit	50.00	Working capital loan Security: Corporate Guarantee of Integrated Service Point Pvt Ltd backed by BR Land And Building – Exclusive charge on Factory Land and Building situated at Gumudipoondi Personal Guarantee of Directors Plant And Machinery – Exclusive Charge on the Plant and Machinery situated at factory in Gumudipoondi Stocks And Receivables – Exclusive Charge of Current Asset of the Company.	12 Months	10.25%	(0.56)	12.20

INTEGRATED PULSES AND PROCESSING INDUSTRIES PRIVATE LIMITED

CIN: U10613TN2023PTC165012

6C, 6th FL, Gaiety Palace, D.No.1/L, Blackers Road, Anna Road, Chennai, Tamil Nadu, India, 600002

Notes forming part of financial statements

(All amounts are in million Indian Rupees, unless otherwise stated)

Loan Disclosure

S.No	Lender	Type of loan	Disbursement	Particulars	Tenure	Interest Rate	31st March 2026	31st March 2025
1	HDFC Bank Ltd	Term Loan	182.78	Purpose: For purchase of P&M and other installation expenses for setting up the Dhal mill Security: 1. Movable Fixed Assets – Entire Charge on Moveable Fixed asset for the project (Including P&M) finance of the TL. 2. Negative Lien – Negative lien on the Factory land and Building, 21.53 Acres of leased land at C1, D6, F97 SIPCOT Industrial Complex, Gummidipoondi - 60120 owned by Integrated Service Point Pvt Ltd	96 Months	10.50%	-	182.78
2	HDFC Bank Ltd	Working Capital Loan	600.00	Security: 1. Current Assets – Exclusive charge on present & future (Stock and Book debts) of the company. 2. Post Dated cheques – PDC from the company covering the loan amount of 720 Mn	4 Months	10.15%	-	600.00
3	HDFC Bank Ltd	Cash Credits & Overdraft	20.00	Security: i) Industrial Property Negative Lien on the Factory land and Building, 21.53 Acres of leased land at C1, D6, F97 SIPCOT Industrial Complex, Gummidipoondi-60120 owned by Integrated Service Point Pvt Ltd ii) Moveable Fixed asset Entire Charge on Moveable Fixed asset for the project (Including P&M) finance of the TL. iii) Stocks and book debts Exclusive charge on present & Future (Stock and Book debts) of the company iv) Corporate Guarantee CG of M/s Integrated Service points Pvt Ltd v) Personal Guarantee PG of Mr. K Madhav Sri Appa Rao, Mr. K Srikanth Appa Rao, Mr. K Ramnath Appa Rao, Mr. K Sasikanth Sathyanarayana, Mrs. K Narasaritham vi) Residential Property 1. House Property at Apparao Garden, Sydenhams Road, Chennai 2. House Property at Periaithambi Mudali Street, Sydenhams Road, Chennai 3. House property in name of Nasarathnam situated at Vepery vii) Non Agricultural Land Land Property of 10790 Sq Ft in Puzhal Village, Chennai-Vacant Land viii) Commercial Property 1. Commercial property at Choolai, Chennai 2. Commercial property at Choolai, Chennai 3. Commercial property at Choolai, Chennai 4. Commercial property at Choolai, Chennai 5. Commercial property at Choolai, Chennai 6. Commercial property at Choolai, Chennai 7. Commercial property at Choolai, Chennai in name of Mr. Srikanth ix) Immovables-Other immovables x) Post Dated cheques PDC from the company covering the loan amount of 20 Mn	On Demand	9% Linked with Repo Rate of 3 months	20.00	-
		Working Capital	20.00		4 months	9% Linked with Repo Rate of 1 month	20.00	-

INTEGRATED RICE AND GENERAL MILLS PRIVATE LIMITED								
CIN: U10612TN2023PTC165011								
6C, 6th FL, Gaiety Palace, D.No.1/L, Blackers Road, Anna Road, Chennai, Tamil Nadu, India, 600002								
Notes forming part of financial statement								
Loan Disclosures								
(All amounts are in million Indian Rupees, unless otherwise stated)								
S.No	Lender	Type of loan	Disbursement (Amount)	Particulars	Overall Tenure	Interest Rate	31st March 2026	31st March 2025
1	HDFC Bank Ltd	Term Loan	74.94	Purpose: For Acquiring Properties Security: 1.Plant and Machinery – Exclusive Entire Charge on Moveable Fixed asset for the project (Including P&M) finance of the TL, 2. Negative Lien on the Factory land and Building, 21.53 Acres of leased land at C1, D6, F97 SIPCOT Industrial Complex, Gummidipoondi-60120 owned by Integrated Service Point Pvt Ltd	96 Months	10.50%	66.91	48.84
2	HDFC Bank Ltd	Cash Credit	20.00	Purpose: For Acquiring Properties Security: 1.Plant and Machinery – Exclusive Entire Charge on Moveable Fixed asset for the project (Including P&M) finance of the TL, 2. Negative Lien on the Factory land and Building, 21.53 Acres of leased land at C1, D6, F97 SIPCOT Industrial Complex, Gummidipoondi-60120 owned by Integrated Service Point Pvt Ltd	12 Month	10%	(0.86)	Amount not disbursed

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)		
CIN: U45203TN1999PLC042586		
No.6-C, Sixth Floor, Gajety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002		
Notes to Consolidated Financial Information		
(All amounts are in million Indian Rupees, unless otherwise stated)		
Particulars	As at 31st March 2026	As at 31st March 2025
14 (b). LEASE LIABILITY		
Opening balance	38.31	27.05
Additions	-	12.07
Accretion of interest	3.52	3.01
Payments	(5.50)	(3.92)
Closing balance	36.14	38.21
Current	5.60	5.50
Non-current	30.54	32.71
LEASE LIABILITY		
At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable.		
In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.		
The effective interest rate for lease liabilities is 9.50%		
16. OTHER FINANCIAL LIABILITIES		
Current		
Interest accrued but not due on borrowings	6.35	7.16
Trade / security deposits	4.18	37.13
Expenses Payable	-	0.06
Total	10.53	44.35
15 . OTHER LIABILITIES		
(a). Non-current		
Deferred Government Grant	95.65	33.33
Retirement benefits	-	-
Defined benefit obligation	24.09	21.50
Defined benefit plan asset	16.48	-
Net Retirement Benefits	7.61	21.50
Total	103.26	54.83
Note:		
Government grant comprising of Rs. 33.33 million recognized as Deferred Government Grant under Other liabilities for the financial year ended 31.03.2025, pertains to asset based grant received from Ministry of Food Processing Industries of Government of India, with regard to setting up of Agri Processing Cluster under the scheme for Creation of Infrastructure for Agri Processing Clusters at Plot No. C-1 & D-6 part and F-97 SIPCOT Industrial Park, Gummidipoondi, Thiruvallur, Tamil Nadu.		
Once the manufacturing facility has been fully set up, the above grant will be transferred to the statement of profit and loss on a deferred basis, over the useful life of the Property, Plant and Equipment under straight line method.		
(b). Current		
Other payables:		
Statutory Dues	19.39	1.38
Advance received from customers	417.06	612.61
Employee dues payable	(0.10)	0.65
Other Payables	24.10	20.38
Audit Fees payable	2.80	2.00
Total	463.25	637.03
17. TRADE PAYABLES		
Dues to micro enterprises and small enterprises	28.86	133.12
Dues to creditors other than micro enterprises and small enterprises	1,842.28	2,003.76
Total	1,871.14	2,136.88

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)

CIN: U45203TN1999PTC042586

No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002

Notes to Consolidated Financial Information

(All amounts are in million Indian Rupees, unless otherwise stated)

TRADE PAYABLES AGEING

Trade Payables ageing as on 31-03-2026

Particular	Outstanding for following periods from due date of payments				
	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
(i) Micro, Small and Medium Enterprises	28.87	-	-	-	28.87
(ii) Others	1,786.91	54.23	0.16	0.97	1,842.27
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total (i) to (iv)	1,815.78	54.23	0.16	0.97	1,871.14
Accrued expenses	-	-	-	-	-
Total	1,815.78	54.23	0.16	0.97	1,871.14

Particular	Outstanding for following periods from due date of payments				
	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
(i) Micro, Small and Medium Enterprises	-	-	-	-	-
(ii) Others	339.56	51.52	4.01	0.08	2,003.76
(iii) Disputed dues - MSME	-	-	-	-	133.12
(iv) Disputed dues - Others	-	-	-	-	-
Total (i) to (iv)	339.56	51.52	4.01	0.08	2,136.88
Accrued expenses	-	-	-	-	-
Total	-	-	4.01	0.08	2,136.88

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)		
CIN: U45203TN1999PLC042586		
No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002		
Notes to Consolidated Financial Information		
(All amounts are in million Indian Rupees, unless otherwise stated)		
Particulars	For the year ended 2026	For the year ended 2025
18. REVENUE FROM OPERATION		
Sale of products	18,597.49	26,215.87
Sale of Service	82.61	270.00
Sale of joint venture property	-	-
Other operating revenues	1.67	
Handling & Cleaning charges	50.99	9.28
Sale of scrap	-	0.48
Total	18,732.75	26,495.64
Reconciliation of revenue from sale of product with contracted price		
Particulars	For the year ended 2026	For the year ended 2025
Contracted price	20,291.91	26,215.87
Less Trade discount	-	-
Sale of product	20,291.91	26,215.87
Revenue recognised from contract liability (Advance from Customers)		
Particulars	For the year ended 2026	For the year ended 2025
Trade Receivables	2,194.56	3,477.58
Contract liabilities	-	-
Advance received from customers	1,138.04	612.61
The contract liability outstanding at the beginning of the year has been recognised as revenue during the year ended 31st March 2025, 31st March 2024, 31st March 2023.		
Particulars	For the year ended 2026	For the year ended 2025
Revenue from contract with customers	5,453.29	26,215.87
Sale of Service	-	270.00
Other operating revenues	77.09	9.76
Total revenue from operations	5,530.38	26,495.64
India	5,524.28	26,495.64
Outside India	6.10	-
Total revenue from operations	5,530.38	26,495.64
Time of revenue recognition	-	
At a point in time	5,530.38	26,495.64
Total revenue from operations	5,530.38	26,495.64
19. OTHER INCOME		
Particulars	For the year ended 2026	For the year ended 2025
Profit on sale of property, plant and equipment	0.87	-
Contract Cancellation Charges	26.30	5.06
Interest Income	48.73	12.51
Discount received	1.97	2.56
Rental Income	-	61.15
Round off	(0.00)	0.00
Liquidation Damages	8.81	-
Liabilities written back	-	-
Duty Drawback	-	-
Exchange gain (net)	13.58	-
Miscellaneous Income	1.33	0.30
Credit Balances Written Back	-	52.77
Total	101.60	134.35

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)

CIN: U45203TN1999PLC042586

No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002

Notes to Consolidated Financial Information

(All amounts are in million Indian Rupees, unless otherwise stated)

Particulars	For the year ended 2026	For the year ended 2025
20 (a) COST OF MATERIALS CONSUMED		
Inventory at the beginning of the year	0.22	20.13
Add: Purchases (including processing charges)	3,281.41	7,093.16
Less: Inventory at the end of the year	(84.15)	(0.22)
Cost of Materials Consumed	3,197.48	7,113.08
20 (b) PURCHASE OF STOCK IN TRADE	-	
Trading Goods	14,445.15	18,174.43
Total	14,445.15	18,174.43
Note 1: Breakup of Import and Indigenous Purchases		
Import Purchases	2,020.00	5,148.17
Indigenous Purchases	15,623.71	20,139.34
Total	17,643.71	25,287.51
Note 2: CIF Value of Imported Goods		
Import Purchases - CIF Value	2,020.00	5,148.17
20 (c) CHANGES IN INVENTORIES OF FINISHED GOODS , STOCK-IN-TRADE AND WORK-IN- PROGRESS		
<u>Inventories at the end of the year:</u>		
Finished goods	27.63	56.79
Stock-in-trade	-	
Joint Venture property	-	-
Trading goods	991.33	885.55
Work-in-progress	-	165.91
Sub-Total (A)	1,018.96	1,108.25
<u>Inventories at the beginning of the year:</u>		
Trading goods	222.70	5.66
Stock-in-trade	-	
Joint Venture property	-	135.31
Trading goods	885.55	1,142.12
Work-in-progress	-	4.89
Sub-Total (B)	1,108.25	1,287.98
Net Changes in inventories of finished goods, stock-in-trade and work-in-progress [B - A]	89.28	179.73
21. EMPLOYEES BENEFIT EXPENSE		
Salaries and wages including secondment cost and bonus	73.26	47.61
Contributions to provident and other funds	3.68	2.93
Gratuity Expenses	3.19	1.06
Staff welfare expenses	13.75	12.79
Total	93.88	64.39
22. FINANCE COSTS		
<u>Interest on debts and borrowings</u>		
Interest Expenses	258.50	198.85
Interest on lease liability	3.52	3.01
Pre-closure Charges	-	(0.75)
Loan Processing Charges	14.78	12.48
Interest others	0.02	0.99
Sub Total	276.82	214.58
Less: Interest Capitalized	-	-
Total	276.82	214.58

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)		
CIN: U45203TN1999PLC042586		
No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002		
Notes to Consolidated Financial Information		
(All amounts are in million Indian Rupees, unless otherwise stated)		
Particulars	For the year ended 2026	For the year ended 2025
23. OTHER EXPENSES		
Operating Expenses	118.21	167.47
Forward Contract Charges	-	0.31
Consumption of stores and spare parts	-	-
Power and fuel	26.91	12.43
Transportation Charges	143.54	212.83
Labour Charges	11.83	8.22
Rent including lease rentals	27.30	26.75
Repairs and maintenance	0.31	-
Machinery	2.51	6.41
Others	7.18	8.78
Security Charges	1.01	1.26
Terminal Expenses	0.28	7.47
Royalty	-	0.44
Insurance	6.65	6.58
Rates and taxes	54.46	20.77
Commission and Brokerage	8.50	8.32
Telephone Expenses	0.79	0.74
Communication costs	0.37	0.41
Travelling and conveyance	13.71	12.79
Printing and stationery	3.17	3.21
Freight and forwarding	0.12	5.86
Laboratory Expenses	-	-
Fumigation Charges	5.83	0.16
Business promotion & selling expenses	3.96	3.91
Legal and professional fees	37.15	22.24
Liquidation Damages	-	0.00
Payments to auditors (Refer Note 1 below)	2.80	2.30
Testing Charges	-	-
Donation	1.38	0.22
Packing Charges	-	-
Storage Expenses	10.87	19.04
Bank charges	1.29	0.58
Warehouse Expenses	-	0.00
Office and Administration Expenses	5.08	7.66
CSR expenditure (Refer Note 2 below)	4.41	4.00
Sponsorship Expenses	-	2.25
Subscription Charges	0.27	0.22
Stamping Charges	0.08	0.08
Weighment Charges	-	0.05
License Fees	0.03	0.09
Cancellation Charges	-	-
Manpower Contract & Service Charges	7.50	
Expected Credit loss on financial assets	0.13	0.46
Miscellaneous expenses	5.70	1.78
Total	513.32	576.09
Note 1: Payment to Auditors		
(i) Statutory Audit	2.20	1.90
(ii) Tax Audit	0.60	0.40
Total	2.80	2.30

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)

CIN: U45203TN1999PLC042586

No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002

Notes to Consolidated Financial Information

(All amounts are in million Indian Rupees, unless otherwise stated)

Particulars	For the year ended 2026	For the year ended 2025
Note 25. Earnings per share (EPS)		
Profit / (loss) after tax attributable to equity shareholders	61.41	125.15
Less: Dividend	-	-
Net profit / (loss) for calculation of Basic and diluted EPS	61.41	125.15
Weighted average number of equity shares (Nos in Absolute)	1,33,96,080	1,26,54,481
Dilutive equity shares	-	-
Basic and diluted earnings / (loss) per share (Rs. In absolute)	4.58	9.89
Nominal value per share (Rs. In absolute)	10.00	10.00
Note:		
Weighted average number of equity shares (Nos in Absolute)		
Particulars	For the year ended 2026	For the year ended 2025
No. of Shares outstanding pre bonus	1,33,96,080.00	24,11,780
Add: Bonus Issue	-	96,47,120
Add: Private Placement on 16th Oct 2024	-	5,36,541
Add: Private Placement on 21st Nov 2024	-	59,040
Total Weighted No. of Shares outstanding	1,33,96,080.00	1,26,54,481

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)						
CIN: U45203TN1999PLC042586						
No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002						
Note: 26 Ratios to the Consolidated financial information						
(All amounts are in million Indian Rupees, unless otherwise stated)						
Particulars	As at March 31, 2026			As at March 31, 2025		
	Numerator	Denominator	Ratio	Numerator	Denominator	Ratio
Current Ratio (in times) Current Assets / Current liabilities	4,873.71	4,602.20	1.06	5,861.43	4,772.35	1.23
Debt-Equity Ratio (in times) Total Outside Liabilities / Total Shareholder's Equity	1,346.95	1,170.32	1.15	1,611.92	1,091.40	1.48
Debt Service Coverage Ratio (in times) EBITDA / (Interest + Principal)	495.15	1,213.15	0.41	522.25	1,524.38	0.34
Return on Equity Ratio (in times) (Net Profit After Taxes - Preference Dividend if any) / Average Shareholders	61.41	1,170.32	0.05	124.18	1,091.40	0.11
Trade Receivables Turnover Ratio Credit Sales / Average Trade Receivables	18,834.35	537.20	35.06	26,629.98	1,706.21	15.61
Inventory Turnover Ratio (in times) COGS or sales / Average Inventory	18,834.35	641.06	29.38	26,629.98	1,208.29	22.04
Trade payable Turnover Ratio (in times) Credit purchases/ Average Trade Payables	17,726.56	1,923.02	9.22	25,267.59	1,850.43	13.65
Net Capital Turnover Ratio (in times) Cost of Goods Sold (or) Sales / Average working capital	18,834.35	680.29	27.69	26,629.98	729.60	36.50
Net Profit Ratio (in %) Net Profit / Total Sales	61.41	18,834.35	0.00	124.18	26,629.98	0.47%
Return on Capital Employed (in %) (EBIT / Capital Employed) * 100	343.82	4,635.17	0.07	458.07	4,564.37	10.04%
Return On investment (in %) (Income generated from investment funds / Total Investment)	NA	NA	NA	NA	NA	NA

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)		
CIN: U45203TN1999PLC042586		
No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002		
Note: 26 Ratios to the Consolidated financial information		
Variance Analysis		
Particulars	As at March 31, 2026	
	Variance	Reason for Variance
Current Ratio (in times) Current Assets / Current liabilities	(13.78%)	Decrease is due to lower current assets in line with reduced revenue, coupled with higher current liabilities
Debt-Equity Ratio (in times) Total Outside Liabilities / Total Shareholder's Equity	(22.07%)	Repayment of borrowings during the year along with accretion to shareholders' equity has reduced the ratio
Debt Service Coverage Ratio (in times) EBITDA / (Interest + Principal)	19.13%	Coverage improved as the interest and principal repayment obligations were lower during the year
Return on Equity Ratio (in times) (Net Profit After Taxes - Preference Dividend if any) / Average Shareholders fund	(53.89%)	Lower profit after tax for the year on a higher average shareholders' equity base
Trade Receivables Turnover Ratio Credit Sales / Average Trade Receivables	124.64%	Positive variance due to prompt and timely realisation of debtors, resulting in lower average receivables
Trade payable Turnover Ratio (in times) Credit purchases/ Average Trade Payables	(32.49%)	Ratio lower as credit purchases declined in line with reduced revenue, while average payables remained flat
Net Capital Turnover Ratio (in times) Cost of Goods Sold (or) Sales / Average working capital	(24.15%)	Dip is due to lower sales for the year with only a marginal reduction in average working capital
Net Profit Ratio (in %) Net Profit / Total Sales	(30.08%)	Decline in PAT margin due to lower topline and lower absorption of fixed costs
Return on Capital Employed (in %) (EBIT / Capital Employed) * 100	(26.09%)	EBIT lower on reduced revenue while the capital employed remained at the previous year level
Return On investment (in %) (Income generated from investment funds / Total Investment)	NA	NA

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)

CIN: U45203TN1999PLC042586

No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002

Notes to Consolidated Financial Information**RELATED PARTY TRANSACTIONS**

Name of the Party	Nature of RP	Relationship
Starshine Logistics	Group (Partnership firm)	Group (Partnership firm)
ISP Sugar Refinery Private Limited	Group Companies	Group Companies
ISP Farm and resorts LLP	Group Limited Liability Partnership Firm	Group Limited Liability Partnership Firm
Karlapati Sri Apparao Madhav	Key Managerial Personnel	Whole-time director
Karlapati Srikanth Apparao	Key Managerial Personnel	Whole-time director
Ramnath Apparao Karlapati	Key Managerial Personnel	Managing Director
Sasikanth Satyanarayana Karlapati	Key Managerial Personnel	Whole-time director

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)

CIN: U45203TN1999PLC042586

No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002**Notes to Consolidated Financial Information**

(All amounts are in million Indian Rupees, unless otherwise stated)

Contingent Liabilities and Commitments

Particulars	As at 31st March 2026	As at 31st March 2025
Goods and Services Tax - Demand	20.98	121.01
Income Tax - Demand	12.40	336.15
Total	33.38	457.16

With regard to the above mentioned contingent liability:-

(i) Estimate of reduction in net profit if the demand is liable to be paid is Rs. 450.00 million

(ii) The above mentioned demand has been challenged by way of appeal and we expect the same to be concluded in our favour without discharge of any liability.

(iii) There are no possible reimbursements that might be receivable by the company with regard to these demands.

Dues outstanding to MSME Creditors

Particulars	As at 31st March 2026	As at 31st March 2025
Principal payments	-	133.12
Interest payments	-	-

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)					
CIN: U45203TN1999PLC042586					
No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002					
Notes forming part of the consolidated financial statement					
25. Related Party Transaction (All amounts are in million Indian Rupees, unless otherwise stated)					
Name of the Related Party	Nature of Transaction	FY 2025-26		FY 2024-25	
		Transactions During the Year	Amount (Receivable) / Payable as at March 31, 2026	Transactions During the Year	Amount (Receivable) / Payable as at March 31, 2025
Starshine Logistics	Advances Given	767.56	(506.22)	2,490.47	-
	Advances Received	261.35	-	2,691.96	52.40
	Advances Repaid	52.40	-	-	-
	Advance received for Sales	1,912.69	750.80	-	-
	Purchase	684.79	-	3.73	3.73
	Sales	-	-	-	-
Isp Sugar Refinery Private Limited	Advances Given	753.60	(182.29)	28.36	(42.65)
	Advances Received	613.96	-	-	-
	Advance received for Sales	131.34	131.34	-	-
	Sales	2,521.12	-15.61	2,424.28	(71.69)
ISP Farm and resorts LLP	Advance Received	-	-	1.20	1.20
	Advances Repaid	1.20	-	-	-
Karlapati Sri Apparao Madhav	Remuneration	1.83	-	1.83	-
	Unsecured Loan received	-	50.00	25.00	50.00
Karlapati Srikanth Apparao	Remuneration	1.83	-	1.83	-
	Unsecured Loan received	-	50.00	25.00	45.00
Ramnath Apparao Karlapati	Remuneration	2.43	-	2.43	-
	Unsecured Loan received	-	50.00	25.00	50.00
Sasikanth Satyanarayana Karlapati	Remuneration	1.83	-	1.83	-
	Unsecured Loan received	-	50.00	25.00	25.00

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Notes forming part of the standalone financial statement

Note 27: DEFINED BENEFIT PLANS - GRATUITY

Particulars	As at March 31, 2026	As at March 31, 2025
EXHIBIT A.1: AMOUNT RECOGNISED IN BALANCE SHEET		
1 Defined Benefit Obligation (DBO)	24.09	21.50
2 Fair value of plan assets	16.48	14.90
3 Funded status - (surplus)/deficit	7.61	6.60
4 Effect of asset ceiling	-	-
5 Net Defined Benefit Liability/(Asset)	7.61	6.60
EXHIBIT A.2: AMOUNT RECOGNISED IN STATEMENT OF PROFIT & LOSS		
1. Service cost	2.41	1.44
1-Current service cost	2.32	1.44
2-Past service cost	0.09	-
3-Settlement/curtailment cost/(credit)	-	-
2. Net interest	0.40	0.35
1-Interest on DBO	1.40	1.29
2-Interest on plan assets	0.99	0.94
3-Interest on the effect of asset ceiling	-	-
3. Acquisition/disposal cost/(credit)	-	-
4. Expense/(Income) recognised in P&L	2.81	1.79
EXHIBIT A.3: AMOUNT RECOGNISED AS OTHER COMPREHENSIVE INCOME		
1. Remeasurement of DBO	(0.58)	0.53
1-Remeasurements - changes in demographic assumptions	-	-
2-Remeasurements - changes in financial assumptions	(1.77)	0.76
3-Remeasurements due to plan experience	1.19	(0.22)
2. Remeasurement of plan assets	(0.12)	-0.04
3. Remeasurement of asset ceiling	-	-
4. Expense/(Income) recognised as OCI	(0.70)	0.49
EXHIBIT A.4: RECONCILIATION OF DEFINED BENEFIT OBLIGATION		
1. DBO as at 31-Mar-25	21.50	18.77
2. Service cost	2.27	1.44
3. Interest on DBO	1.40	1.29
4. Remeasurements of DBO	(0.58)	0.53
5. Actual benefit payments	(0.49)	(0.53)
1-Regular benefit payments from the fund	(0.49)	(0.53)
2-Benefit payments as settlement from the fund	-	-
3-Regular benefit payments directly by the sponsor	-	-
4-Benefit payments as settlement directly by the sponsor	-	-
6. DBO as at 31-March-26	24.09	21.50

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Notes forming part of the standalone financial statement

EXHIBIT A.5: RECONCILIATION OF FUND VALUE

1. Fund value as at 31-Mar-25	14.90	13.05
2. Net interest on plan assets	0.99	0.94
3. Remeasurements of plan assets	0.12	(0.04)
4. Contributions by the sponsor	0.95	(1.40)
5. Actual benefit payments from the fund	(0.49)	(0.53)
1-Regular benefit payments from the fund	(0.49)	(0.53)
2-Benefit payments as settlement from the fund	-	-
6. Assets acquired/(disposed)	-	-
7. Fund value as at 31-March-26	16.48	14.90

EXHIBIT A.6: RECONCILIATION OF NET DEFINED BENEFIT LIABILITY

1. Net Defined Benefit Liability/(Asset) as at 31-Mar-25	6.60	5.72
2. Net Defined Benefit Cost for the period	1.97	2.28
1-Amount recognised in P&L account	2.67	1.79
2-Amount recognised as OCI	(0.70)	0.49
3. Benefit payments made directly by the sponsor	-	-
4. Actual contributions by the sponsor	(0.95)	(1.40)
5. Net Defined Benefit Liability/(Asset) as at 31-Mar-26 - (1+2+3+4)	7.61	6.60

(i) RECONCILIATION OF OPENING AND CLOSING BALANCE OF GRATUITY OBLIGATIONS:

Particulars	As at March 31, 2026	As at March 31, 2025
Net Liability as at the Beginning of the Period	21.50	18.77
Net Expenses in P/L A/c	3.08	3.26
Benefits Paid	(0.49)	0.53
Net Liability as at the End of the Period	24.09	21.50
Present Value of Gratuity Obligation (Closing)	24.09	21.50

(iii) CHANGES IN BENEFIT OBLIGATIONS:

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Defined benefit Obligation	21.50	18.77
Current Service Cost	2.27	1.44
Interest Cost for the Year	1.40	1.29
Actuarial losses (gains)	(0.58)	0.53
Benefits Paid	(0.49)	(0.53)
Closing Defined Benefit Obligation	24.09	21.50
TOTAL	24.09	21.50

(ii) ACTUARIAL ASSUMPTIONS:

Particulars	As at March 31, 2026	As at March 31, 2025
Rate of Discounting	7.280%	6.97%
Salary Escalation*	15.00%	15.00%
Attrition Rate	-	-
Mortality rate during employment Indian	Indian Assured Lives	Indian Assured Lives

*The estimates of rate of escalation in salary considered in actuarial valuation, take into account inflation, seniority, promotion and other relevant factors including supply and demand in the employment market. The above information is certified by the actuary.

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Notes to Consolidated Financial Information

Financial Instruments

A. Capital management

The objective is to maintain a strong credit rating, healthy capital ratios and establish a capital structure that would maximize the return to stakeholders through optimum mix of debt and equity.

The Group's capital requirement is mainly to fund its capacity expansion and strategic acquisitions. The principal source of funding of the Group has been, and is expected to continue to be, cash generated from its operations supplemented by funding from bank borrowings. The Group is not subject to any externally imposed capital requirements.

The Group regularly considers other financing and refinancing opportunities to diversify its debt profile, reduce interest cost and align maturity profile of its debt commensurate with life of the asset and closely monitors its judicious allocation amongst competing capital expansion projects and strategic acquisitions, to capture market opportunities at minimum risk.

The Group monitors its capital using gearing ratio, which is net debt divided to total equity. Net debt includes, interest bearing loans and borrowings less cash and cash equivalents, bank balances other than cash and cash equivalents and current investments.

Particulars	31st March 2026	31st March 2025
Long term borrowings	1,213.15	1,524.38
Short term borrowings	2,251.10	1,948.60
Total borrowings	3,464.25	3,472.97
Less:		
Cash and cash equivalents	676.94	83.52
Bank balances other than cash and cash equivalents	0.00	0.00
Net debt	2,787.31	3,389.45
Total equity	1,170.32	1,092.09
Gearing ratio	2.30	3.11

Equity includes all capital and reserves of the Group that are managed as capital (refer note 12 and 13)

Debt is defined as long and short-term borrowings (excluding derivatives and financial guarantee contracts), as described in note 14.

The terms of the secured borrowings contain certain financial covenants primarily requiring the Group to maintain certain financial ratios. The Group is in compliance with the said covenants.

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Notes to Consolidated Financial Information

B. Categories of financial instruments

The accounting classification of each category of financial instruments, and their carrying amounts, are set out below:

As at 31st March 2026

(All amounts are in Million Indian Rupees)

Particulars	Amortized cost	Fair Value through other comprehensive income	Fair value through profit or loss	Total carrying value	Fair value
Financial assets					
Trade receivables	2,184.18	-	-	2,184.18	2,184.18
Cash and cash equivalents	6,76.94	-	-	6,76.94	6,76.94
Other financial assets	427.12	-	-	427.12	427.12
Total financial assets	3,288.24	-	-	3,288.24	3,288.24
Financial liabilities					
Long term borrowings	1,213.15	-	-	1,213.15	1,213.15
Lease liabilities	36.14	-	-	36.14	36.14
Short term borrowings	2,251.69	-	-	2,251.69	2,251.69
Trade payables	1,871.14	-	-	1,871.14	1,871.14
Other financial liabilities	10.53	-	-	10.53	10.53
Total financial liabilities	5,382.65	-	-	5,382.65	5,382.65

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)

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Notes to Consolidated Financial Information

As at 31st March 2025

(All amounts are in Million Indian Rupees)

Particulars	Amortized cost	Fair Value through other comprehensive income	Fair value through profit or loss	Total carrying value	Fair value
Financial assets					
Trade receivables	3,477.58	-	-	3,477.58	3,477.58
Cash and cash equivalents	83.52	-	-	83.52	83.52
Other financial assets	641.78	-	-	641.78	641.78
Total financial assets	4,202.88	-	-	4,202.88	4,202.88
Financial liabilities					
Long term borrowings	1,524.43	-	-	1,524.43	1,524.43
Lease liabilities	38.21	-	-	38.21	38.21
Short term borrowings	1,948.60	-	-	1,948.60	1,948.60
Trade payables	2,136.88	-	-	2,136.88	2,136.88
Other financial liabilities	65.85	-	-	65.85	65.85
Total financial liabilities	5,713.97	-	-	5,713.97	5,713.97

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Notes to Consolidated Financial Information

Fair value hierarchy

With regard to Fair value hierarchy, there are no financial assets for the group which comprises of Investments in Equity shares or Preference shares either quoted or unquoted in active market, derivative financial instruments, etc. Hence there is no requirement of classification of Level 1 and Level 2.

i). Financial risk management

The Group has a Risk Management Committee established by its Board of Directors for overseeing the Risk Management Framework and developing and monitoring the Group's risk management policies. The risk management policies are established to ensure timely identification and evaluation of risks, setting acceptable risk thresholds, identifying and mapping controls against these risks, monitor the risks and their limits, improve risk awareness and transparency. Risk management policies and systems are reviewed regularly to reflect changes in the market conditions and the Group's activities to provide reliable information to the Management and the Board to evaluate the adequacy of the risk management framework in relation to the risk faced by the Group.

The risk management policies aim to mitigate the following risks arising from the financial instruments:

- Market risk
- Interest rate risk
- Credit risk; and
- Liquidity risk

ii) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in the market prices. The Group is exposed in the ordinary course of its business to risks related to changes in foreign currency exchange rates and interest rates.

The Group seeks to minimize the effects of these risks by using derivative financial instruments to hedge risk exposures. The use of financial derivatives is governed by the Group's policies approved by the Board of Directors, which provide written principles on foreign exchange risk, interest rate risk, credit risk and non-derivative financial instruments, and the investment of excess liquidity. Compliance with policies and exposure limits is reviewed by the Management and the internal auditors on a continuous basis. The Group does not enter into or trade financial instruments, including derivatives for speculative purposes. However, there are no hedging transactions entered into by the Group so far.

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Notes to Consolidated Financial Information

iii) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group is exposed to interest rate risk because funds are borrowed at both fixed and floating interest rates. Interest rate risk is measured by using the cash flow sensitivity for changes in variable interest rate.

The following table provides a break-up of the Group's fixed and floating rate borrowing:

(All amounts are in Million Indian Rupees)

Particulars	31st March, 2026	31st March, 2025
Fixed rate borrowings		
Floating rate borrowings	3,464.84	3,472.97
Total gross borrowings	3,464.84	3,472.97

The sensitivity analyses below have been determined based on the exposure to interest rates for floating rate liabilities, after the impact of hedge accounting, assuming the amount of the liability outstanding at the year-end was outstanding for the whole year.

iv) Credit risk management

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Group. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration risks. The Group has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults.

The Group is exposed to credit risk for trade receivables, cash and cash equivalents, investments, other bank balances, loans, other financial assets, financial guarantees and derivative financial instruments.

Trade receivables

Customer credit risk is managed centrally by the Group and subject to established policy, procedures and control relating to customer credit risk management. Before accepting any new customer, the Group uses an external credit scoring system to assess the potential customer's credit quality and defines credit limits by customer. Limits and scoring attributed to customers are reviewed once a year. The outstanding trade receivables are regularly monitored and appropriate action is taken for collection of overdue receivables.

Our historical experience of collecting receivables indicate a low credit risk. Hence, trade receivables are considered to be a single class of financial assets.

The Group has a practice of periodically reviewing outstanding receivables for recoverability and accordingly making provisions for expected credit losses and also on case to case basis wherever required. As per policy, receivables are classified into different buckets based on the overdue period ranging from 6 months – one year to more than one year.

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Notes to Consolidated Financial Information

Cash and cash equivalents:

Credit risks from balances with banks and financial institutions are managed in accordance with the Group policy.

The Group's maximum exposure to the credit risk for the components of balance sheet as 31st March 2026, and 31st March 2025 is the carrying amounts as reported in Note No. 5, 8 and 9.

Loans and investment

The Group's centralized treasury function manages the financial risks relating to the business. The treasury function focusses on capital protection, liquidity and yield maximization. Investments of surplus funds are made only in approved counterparties within credit limits assigned for each of the counterparty. The limits are set to minimize the concentration of risks and therefore mitigate the financial loss through counter party's potential failure to make payments.

v) Liquidity risk management

Liquidity risk refers to the risk of financial distress or extraordinary high financing costs arising due to shortage of liquid funds in a situation where business conditions unexpectedly deteriorate and requiring financing. The Group requires funds both for short term operational needs as well as for long term capital expenditure growth projects. The Group generates sufficient cash flow for operations, which together with the available cash and cash equivalents provide liquidity in the short-term and long-term. The Group has acceptances in line with supplier's financing arrangements which might invoke liquidity risk as a result of liabilities being concentrated with few financial institutions instead of a diverse group of suppliers. The Group has established an appropriate liquidity risk management framework for the management of the Group's short, medium and long-term funding and liquidity management requirements. The Group manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

The following tables detail the Group's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods and its non-derivative financial assets. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Group can be required to pay. The tables include both interest and principal cash flows.

To the extent that interest flows are floating rate, the undiscounted amount is derived from interest rate curves at the end of the reporting year. The contractual maturity is based on the earliest date on which the Group may be required to pay.

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Notes to Consolidated Financial Information

Liquidity exposure as at 31st March 2026

(All amounts are in Million Indian Rupees)

Particulars	Contractual cash flows			
	< 1 year	1-5 year	> 5 years	Total
Financial liabilities				
Borrowings	2,251.69	1,213.15	-	3,464.84
Lease liabilities	5.60			36.14
Trade payable	871.80	999.33	-	1,871.14
Other financial liabilities	10.53		103.26	113.79
Total financial liabilities	3,139.62	2,212.48	103.26	5,455.36

Liquidity exposure as at 31st March 2025

(All amounts are in Million Indian Rupees)

Particulars	Contractual cash flows			
	< 1 year	1-5 year	> 5 years	Total
Financial liabilities				
Borrowings	1,948.60	1,524.38	-	3,472.97
Lease liabilities	5.50	11.89	20.82	38.21
Trade payable	2,081.26	55.61	-	2,136.88
Other financial liabilities	44.35	-	21.50	65.79
Total financial liabilities	4,079.71	1,591.88	42.32	5,713.91

Collateral

The Group has pledged part of its inventories in order to fulfil certain collateral requirements for the banking facilities extended to the Group. There is obligation to return the securities to the Group once these banking facilities are surrendered.

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Notes to Consolidated Financial Information

vi) Foreign currency risk management

The Group's functional currency is Indian Rupees (INR). The Group undertakes transactions denominated in foreign currencies; consequently, exposure to exchange rate fluctuations arise. Volatility in exchange rates affects the Group's revenue from export markets and the costs of imports, primarily in relation to raw materials. The Group is exposed to exchange rate risk under its trade and debt portfolio.

Adverse movements in the exchange rate between the Rupee and any relevant foreign currency result's in increase in the Group's overall debt position in Rupee terms without the Group having incurred additional debt and favorable movements in the exchange rates will conversely result in reduction in the Group's receivables in foreign currency.

Hedging activities are undertaken in accordance with the Group's internal risk management policies, as approved by the Board of Directors, and in accordance with the applicable regulations where the Group operates. However, as of now there are no hedging activities being carried out by the Group.

Amounts payable in foreign currency

(All amounts are in Millions)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	USD	INR equivalent	USD	INR equivalent
Trade payable				

vii) Commodity price risk

The Group purchases its raw material in the open market from third parties. The Group is therefore subject to fluctuations in prices for the purchase of bulk raw material. The Group purchased substantially all of its bulk raw material from third parties in the open market during the year.

Furthermore the Group engages in the business of trading of agricultural commodities and the selling price of the products will vary based on the shift in the market prices of those agricultural commodities due to various external factors like inflation, capital markets, etc.

However the Group has not entered into any hedging contracts as of now, in order to mitigate such risk.

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ADDITIONAL DISCLOSURES WITH RESPECT TO AMENDMENTS TO SCHEDULE III

- i. The Company has no immovable property whose title deeds are not held in the name of the company except for leasehold land as disclosed in Note 4(c) of the Financial Statements.
- ii. The Company has not revalued its Property, Plant and Equipment during the reporting years.
- iii. Loans and Advances granted to Promoters, Directors, KMP and Related Parties:
There are no Loans and Advances in the nature of loans that are granted to promoters, directors, KMP's either severally or jointly with any other person, that are repayable on demand. Loans and advances granted to Related parties are disclosed in the Consolidated Financial Statements.
- iv. The company has Capital work-in-progress during the reporting period, the particulars of the same has been disclosed under Note 4(b) of Consolidated Financial Statements.
- v. The company has Intangible Asset under development during the reporting period, the particulars of the same has been disclosed under Note 4(e) of Consolidated Financial Statements.
- vi. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- vii. The Company has made borrowing from the banks or financial institutions on the basis of security of current assets, and the statements of current assets as required to be filed by the Company with any the banks or financial institutions are done periodically and are in accordance with the books of accounts.
- viii. The Company is not declared as wilful defaulter by any bank or financial institution or other lender.
- ix. The Company has not entered into any transactions with companies struck off.

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- x. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- xi. The Company has no subsidiaries with one layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
- xii. No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- xiii. Utilisation of Borrowed funds and share premium:
 - A. The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:
 - (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
 - (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
 - B. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- xiv. The Company has not entered into any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the period in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

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- xv. The Company has not traded or invested in Crypto currency or Virtual Currency during the year.
- xvi. Disclosure on applicability of Segment Reporting:
As the company's operations are not divided into different business segments or various geographical locations, so the disclosure requirement as per IND AS 108 are not applicable and no segment information is provided.
- xvii. Figures for the previous year have been re-classified / re-arranged / re-grouped, wherever necessary to conform to current year classification as per the requirement of Revised Schedule III to the Companies Act, 2013.
- xviii. There are no changes in Accounting Estimates and Accounting Policies made by the Company for the period ended 31st March 2026.
- xix. The Company has not declared dividend during the period under review.

For A. John Moris & Co.
Chartered Accountants
FRN: 007220S

For and on behalf of our Board of Directors

Sd/-
CA S Murali Kannan
Partner
Membership No.: 211698
UDIN:26211698CMAQMK1833

Sd/-
Ramanath Apparao
Karalapati
Managing Director
DIN: 00550857

Sd/-
Karalapati Srikanth
Apparao
Whole Time Director
DIN: 00550726

Place: Chennai
Date:03-09-2026

Sd/-
Vidyalakshmi
Rajagopalan
Company Secretary
M. No.: A28058