

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			
Standalone Balance Sheet as at 31st March 2026			
(All amounts are in million Indian Rupees, unless otherwise stated)			
Particulars	Note No	31st March 2026	31st March 2025
Assets			
Non-Current Assets			
Property, Plant and Equipment	4 (a)	1,202.48	596.16
Capital Work in Progress	4 (b)	174.22	482.90
Investment Property	4 (c)	32.33	15.53
Intangible Asset under development	4 (d)	7.88	-
Right of use Asset	4 (e)	30.01	34.24
Financial Assets			
Investments	5 (a)	10.50	9.94
Other Financial Assets	5 (b)	246.38	48.48
Other Non-Current Assets	6	-	-
Deferred tax asset (net)	6	11.48	11.17
		1,715.27	1,198.42
Current Assets			
Inventories	7	991.33	885.55
Financial Assets			
Trade Receivables	8	1,940.25	3,224.83
Cash and Cash Equivalents	9	482.65	72.32
Other Financial Assets	5 (b)	449.59	676.19
Current Tax Assets (Net)	10	64.19	24.50
Other Current Assets	11	445.48	487.93
		4,373.50	5,371.32
Total Assets		6,088.77	6,569.74
Equity and Liabilities			
Equity			
Share Capital	12	133.96	133.96
Other Equity	13	1,078.38	991.47
Total Equity		1,212.34	1,125.44
Liabilities			
Non-Current Liabilities			
Deferred Tax Liabilities			
Financial Liabilities			
Borrowings	14 (a)	797.28	1,204.45
Lease Liability	14 (b)	30.54	32.71
Other Financial Liabilities	15	-	-
Other non-current liabilities	16	103.26	39.93
		931.08	1,277.09
Current Liabilities			
Financial Liabilities			
Borrowings	14 (a)	1,556.97	1,302.86
Lease Liability	14 (b)	5.60	5.50
Trade Payables			
- dues to micro enterprises and small enterprises	17	-	-
- dues to creditors other than micro and small enterprises	17	1,926.02	2,070.18
Other Financial Liabilities	15	4.18	36.35
Other Current Liabilities	16	452.58	752.33
		3,945.36	4,167.21
Total Equity and Liabilities		6,088.77	6,569.74
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 Morris & Co., Chartered Accountants FRN: 007220S Sd/- CA S Murali Kannan Partner M.No: 211698 UDIN: 26211698/HMBUQ1297 Place: Chennai Date: 03-09-2026 For and on behalf of Board of Directors Sd/- RAMNATH APPARAO KARLAPATI Managing Director DIN : 00550857 Sd/- KARLAPATI SRIKANTH APPARAO Whole Time Director DIN : 00550726 Sd/- VIDYALAKSHMI RAJAGOPALAN Company Secretary M.No: A28058 Place: Chennai Date: 03-09-2026			

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No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002			
Standalone 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	
		31st March 2026	31st March 2025
Revenue from Operations	18	16,831.52	25,051.01
Other income	19	98.46	132.81
Total Income		16,929.98	25,183.82
Expenses			
Purchase of Stock-in-trade	20 (a)	16,139.57	23,677.92
Changes in inventories of finished goods, Stock-in-trade and work-in-progress	20 (b)	(105.79)	391.89
Employees benefits expense	21	76.09	56.17
Finance costs	22	193.15	177.40
Depreciation and amortisation expense	4	100.11	54.77
Other expenses	23	422.26	556.19
Total expenses		16,825.39	24,914.34
Profit / (Loss) before exceptional items and tax		104.59	269.49
Exceptional Items		-	-
Profit / (Loss) before tax		104.59	269.49
Tax Expense			
- Current year	10	18.74	71.03
- Previous years		-	50.72
- Deferred Tax	6	(0.48)	3.91
Total tax expense/(Credit)		18.26	125.66
Profit / (Loss) after tax		86.33	143.83
Other Comprehensive Income			
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:			
- 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
Other comprehensive income to be reclassified to profit or loss in subsequent periods:			
- 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		86.85	144.23
Earnings per share (of Rs.10/- each):			
Basic EPS	24	6.48	11.40
Diluted EPS		6.48	11.40
Weighted average number of equity shares (In Absolute Numbers)		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 and on behalf of Board of Directors	
For A. John Morris & Co., Chartered Accountants FRN: 0072205			
Sd/- CA S Murali Kannan Partner M.No: 211698 UDIN: 26211698JHMBUQ1297 Place: Chennai Date: 03-09-2026		Sd/- RAMNATH APPARAO KARLAPATI Managing Director DIN : 00550857	Sd/- KARLAPATI SRIKANTH APPARAO Whole Time Director DIN : 00550726
		Sd/- VIDYALAKSHMI RAJAGOPALAN Company Secretary M.No: A28058 Place: Chennai Date: 03-09-2026	

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CIN: U45203TN1999PLC042586			
No.6-C, Sixth Floor, Gaiety Palace, Door No.1/L, Blackers Road, Chennai, Tamil Nadu, India, 600002			
Standalone Statement of Cash Flows for the year ended 31st March 2026			
(All amounts are in million Indian Rupees, unless otherwise stated)			
Particulars		For the year ended	
		31st March 2026	31st March 2025
A	CASH FLOWS FROM OPERATING ACTIVITIES:		
	Net Profit Before Tax	104.59	269.48
	Adjustments for:		
	Depreciation and Amortisation	100.11	54.77
	Credits Written Back	-	(52.77)
	(Profit) / Loss on sale of assets	(0.87)	-
	Finance Cost	193.15	177.40
	Interest Income	(46.87)	(11.80)
	Remeasurement of Gratuity through OCI		
	Operating Profit before working capital changes:	350.12	437.08
	Adjustments for Movement in Working Capital:		
	(Increase)/Decrease in Trade Receivables	1,284.58	(1,639.14)
	(Increase)/Decrease in Inventories	(105.79)	391.89
	(Increase)/Decrease in Other Financial Assets (Current)	226.60	(347.09)
	(Increase)/Decrease in Other Current Assets	42.41	(121.87)
	(Increase)/Decrease in Other Financial Assets (Non - Current)	(197.90)	120.37
	Increase/(Decrease) in Trade and Other Payables	(144.15)	422.10
	Increase/(Decrease) in Other Current Liabilities	(299.74)	238.40
	Increase/(Decrease) in Other Non-Current Liabilities	63.33	-
	Cash Generated from Operations	1,219.45	(498.26)
	Income Taxes Paid	(60.46)	(70.29)
	NET CASH FROM OPERATING ACTIVITIES (A)	1,158.99	(568.55)
B	CASH FLOWS FROM INVESTING ACTIVITIES		
	Interest Received	46.87	11.80
	Purchase of Property, Plant and Equipment	(702.19)	(18.94)
	Investment in Capital Work-in-Progress	308.68	(406.31)
	Investment Property	(16.80)	-
	Intangible Asset	(7.88)	-
	(Profit) / Loss on sale of assets	0.87	-
	Purchase/Sale of Investments	(0.56)	-
	Sale of Property, Plant and Equipment	2.82	-
	NET CASH USED IN INVESTING ACTIVITIES (B)	(368.19)	(413.45)
C	CASH FLOWS FROM FINANCING ACTIVITIES		
	Interest paid	(193.15)	(177.40)
	Proceeds from Issuance of Share capital	-	306.21
	Increase / (Decrease) in Long Term Borrowings	(407.17)	1,006.07
	Increase / (Decrease) in Short term Liability	254.11	(178.48)
	Increase / (Decrease) in Other current Financial Liabilities	(32.17)	-
	Increase / (Decrease) in Lease Liability	(2.08)	-
	Increase / (Decrease) in Other non-current liabilities	-	33.33
	Increase / (Decrease) in Other Financial Liabilities	-	(5.35)
	NET CASH USED IN FINANCING ACTIVITIES (C)	(380.46)	984.38
D	NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	410.33	2.38
	Opening Cash and Cash Equivalents	72.32	69.93
	CLOSING CASH AND CASH EQUIVALENT	482.65	72.31
	Reconciliation Of Cash And Cash Equivalents With The Balance Sheet:		
	Cash & Cash Equivalent as per Balance sheet	482.65	72.32
	On current accounts	482.38	72.05
	Deposits with original maturity of less than 3 months		-
	Cash on hand	0.26	0.26
	Cash & Cash Equivalent at the End of the Period	482.65	72.32
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".			
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 attached			
For A. John Morris & Co.		For and on behalf of Board of Directors	
Chartered Accountants			
FRN: 007220S			
Sd/-		Sd/-	
CA S Murali Kannan		RAMNATH APPARAO	
Partner		KARLAPATI	
M.No: 211698		Managing Director	
UDIN: 26211698/HMBUQ1297		DIN : 00550857	
Place: Chennai		Sd/-	
Date: 03-09-2026		KARLAPATI SRIKANTH	
		APPARAO	
		Whole Time Director	
		DIN : 00550726	
		Sd/-	
		VIDYALAKSHMI RAJAGOPALAN	
		Company Secretary	
		M. No.: A28058	
		Place: Chennai	
		Date: 03-09-2026	

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Standalone Statement of Changes in Equity for the year ended 31st March 2026

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

(I) Equity Share Capital

Particulars	March 31, 2026		March 31, 2025	
	No. of Shares	Amount	No. of Shares	Amount
Balance at the beginning of the period	1,33,96,080	133.96	24,11,780	24.12
Changes due to prior period errors	-	-	-	-
Re-stated balance 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
Balance at the end of the period	1,33,96,080	133.96	1,33,96,080	133.96

(II) Other Equity

Particulars	March 31, 2026		March 31, 2025	
(A) Securities Premium				
Balance at the beginning of the period	351.02		58.18	
Changes due to prior period errors	-		-	
Re-stated balance at the beginning of the period	-		58.18	
Fresh issue of shares during the period	-		292.84	
Balance at the end of the period	351.02		351.02	

(B) Retained Earnings

Balance at the beginning of the period	787.57		740.21	
Additions during the period	86.33		143.83	
Adjustments towards Ind AS Transition items	-		-	
Re-measurement gain/(loss) on defined benefit plans	-		-	
Utilisation during the period	-		(96.47)	
Balance at the end of the period	873.89		787.57	

(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	1,222.80		1,135.95	
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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.,

Chartered Accountants

FRN: 007220S

For and on behalf of Board of Directors

Sd/-

CA S Murali Kannan

Partner

M.No: 211698

UDIN: 26211698JHMBUQ1297

Place: Chennai

Date: 03-09-2026

Sd/-

RAMNATH APPARAO**KARLAPATI**

Managing Director

DIN : 00550857

Sd/-

KARLAPATI SRIKANTH**APPARAO**

Whole Time Director

DIN : 00550726

Sd/-

VIDYALAKSHMI RAJAGOPALAN

Company Secretary

M. No.: A28058

Place: Chennai

Date: 03-09-2026

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1. Corporate Information

'Integrated Service Point Limited' (formerly Integrated Service Point Private Limited) (the "Company") is a public limited company domiciled in India and is incorporated under the provisions of the Companies Act, 1956. The 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 company is primarily engaged in the business of trading of agricultural commodities and renting of storage tanks.

2. Preparation and Presentation of Standalone Financial Statements

(a) Basis of preparation and presentation

The standalone 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 Standalone financial statements is based on Ind AS Schedule III of the Companies Act, 2013.

(b) Measurement

The standalone 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 standalone 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 standalone 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 standalone financial statements, and the reported amounts of revenues

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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) Operating Cycle

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013 and Ind AS 1 – Presentation of Standalone 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 Company has identified twelve months as its operating cycle.

3. Material Accounting Policies

The principal accounting policies applied in the preparation of the standalone 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 Company 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

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

(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 Company 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 Company controls and from which it expects future economic benefits are capitalised upon acquisition and measured initially:

- for assets acquired in a business combination, at fair value on the date of acquisition.
- 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.

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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.

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.

(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 written down value 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.

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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 Company 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
- (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.

(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.

(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 company 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.

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(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 within twelve months, if the Company 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 Company 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 Company. With regard to Provident Fund contribution made by the Company to a Self-Administered Trust, the Company 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 Company 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 Company before the normal retirement date, or whenever an employee accepts voluntary

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redundancy in exchange for these benefits. The Company recognises termination benefits at the earlier of the following dates: (a) when the Company can no longer withdraw the offer of those benefits; and (b) when the Company 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.

(g) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Company 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 Company, 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 Company. Contingent assets are not recognised till the realization of the income is virtually certain. However, the same are disclosed in the standalone financial statements where an inflow of economic benefit is possible.

(h) Share based payment

The Company 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

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the Company 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.

(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. Accordingly, the company has created a provision for the same. Income Tax pertaining to previous year which is being paid during the year is provided as a separate disclosure in the face of the Statement of Profit and Loss Account.

(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 standalone financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ("functional currency").

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

(ii) Foreign currency transactions and balances

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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 year end 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.

(k) Financial Instruments

(A) Financial Assets

Initial recognition and measurement

At initial recognition, the Company 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 Company's business model for managing the assets and the cash flows of the assets. The Company 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

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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.

(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 Company may irrevocably elect to measure the same either at FVTOCI or FVTPL on initial recognition. The Company 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 Company 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 Company assesses expected credit losses associated with its assets carried at amortized cost and FVTOCI debt instrument based on Company'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 Company applies the simplified approach for recognition of impairment

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allowance as provided in Ind AS 109 – Financial Instruments, which requires expected lifetime losses to be recognised on initial recognition of the receivables.

(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 Company 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 Company 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 Company 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

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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 Company or the counterparty.

(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 Company 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 Company'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 Company uses market-observable data to the extent it is available. Where Level 1 inputs are not available, the Company engages third party valuers, where required, to perform the valuation. Information about the valuation techniques and

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inputs used in determining the fair value of various assets, liabilities and share based payments are disclosed in the notes to the standalone 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.

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 Company 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 Company assesses whether:

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

At the date of commencement of a lease, the Company 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 Company recognises the lease payments as an operating expense on a straightline basis over the term of the lease. Company 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

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country of domicile of the leases. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Company 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.

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 Company's accounting policy for impairment of tangible and intangible assets.

(ii) As a lessor

Lease income from operating leases where the Company 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 Company 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 Company 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.

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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 Company. Accumulated experience is used to estimate and provide for the discounts/ right of return, using the expected value method.

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

The Company recognizes as an asset, the incremental costs of obtaining a contract with a customer, if the Company 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).

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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.

(p) Exceptional Items

Exceptional items are disclosed separately in the standalone financial statements where it is necessary to do so to provide further understanding of the financial performance of the Company. 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 Company 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 Company 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.

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(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 standalone 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'.

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 Company

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 standalone 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:

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(a) Goodwill and Intangibles

The Company 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.

(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 Company 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 Company 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.

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(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.

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Notes forming part of the standalone financial statement						
4 (b). CAPITAL WORK IN PROGRESS						
Particulars		Freehold-Land				
At April 1, 2024		76.59				
Addition		414.98				
Transfer		(8.67)				
At March 31, 2025		482.90				
Addition		440.21				
Transfer		(748.89)				
At March 31, 2026		174.22				
Capital Work in progress Ageing Schedule:						
Ageing as at 31st March, 2026:						
Project Status		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress		174.22	-	-	-	174.22
Projects temporarily suspended		-	-	-	-	-
Total		174.22	-	-	-	174.22
Ageing as at 31st March, 2025:						
Project Status		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress		406.31	76.59	-	-	482.90
Projects temporarily suspended		-	-	-	-	-
Total		406.31	76.59	-	-	482.90

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Notes forming part of the standalone financial statement

4 (c). Investment Property

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

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 (d).Intangible Asset Under Development

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

4 (e). RIGHT OF USE ASSETS

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

PARTICULARS	Buildings	Total
At April 1, 2024	25.19	25.19
Additions	11.97	11.97
Depreciation expense	(2.92)	(2.92)
At March 31, 2025	34.24	34.24
Additions	-	-
Depreciation expense	(4.24)	(4.24)
At March 31, 2026	30.01	30.01

RIGHT OF USE OF ASSETS

The Company 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

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Notes forming part of the standalone financial statement		
(All amounts are in million Indian Rupees, unless otherwise stated)		
Particulars	As at 31st March 2026	As at 31st March 2025
5 (a) FINANCIAL ASSETS		
Investments		
<u>Non-current</u>		
Investment in Equity shares of subsidiary companies	10.50	9.94
Total	10.50	9.94
5(b) OTHER FINANCIAL ASSETS		
Unsecured, considered good		
<u>Non-current</u>		
Security Deposit	83.34	45.96
Rental Deposit	5.04	2.52
Defined Benefit - Plan Assets	-	-
Advances to Related Parties	158.00	-
Other Advances	-	-
Bank deposits with more than 12 months maturity	-	-
Total	246.38	48.48
<u>Current</u>		
Advances to Related Parties	337.30	158.55
Security Deposit	0.03	45.84
Loans and advances to Employees	0.72	0.82
Advances to Others	62.82	59.07
Bank deposits with less than 12 months maturity	48.57	405.74
Interest accrued on fixed deposits	0.16	6.16
Total	449.59	676.19
6. DEFERRED TAX ASSET (NET)		
Opening Balance	11.17	15.08
Increase/(decrease) during the year	0.48	(3.91)
Closing Balance	11.65	11.17
Total Balance	11.65	11.17

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Notes forming part of the standalone financial statement						
(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)						
Stock-in-Trade	991.33	885.55				
Total	991.33	885.55				
Inventories have been pledged as security against certain bank borrowings of the Group as at 31st March 2026 (Refer Note 13(a)).						
8. TRADE RECEIVABLES						
Receivables from related parties	678.92	-				
Receivables from others	1,261.78	3,225.44				
Expected Credit loss	(0.44)	(0.61)				
Total	1,940.25	3,224.83				
Trade Receivables ageing schedule As at March 31, 2026						
Particulars	Outstanding for following periods from due date of payments					
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 Years	More than 3 years	Total
Undisputed Trade Receivable Considered Good	1,799.28	25.83	31.92	20.87	62.79	1,940.69
Undisputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivable Considered Good	-	-	-	-	-	-
Disputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
Less: Expected credit loss	-	-	-	-	(0.44)	(0.44)
TOTAL	1,799.28	25.83	31.92	20.87	62.35	1,940.25
Trade Receivables ageing schedule As at March 31, 2025						
Particulars	Outstanding for following periods from due date of payments					
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 Years	More than 3 years	Total
Undisputed Trade Receivable Considered Good	2,365.18	520.42	277.71	17.26	44.87	3,225.44
Undisputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivable Considered Good	-	-	-	-	-	-
Disputed Trade Receivable Considered Doubtful	-	-	-	-	-	-
Less: Bad debts provision	(0.44)	(0.10)	(0.05)	(0.01)	(0.01)	(0.61)
TOTAL	2,364.74	520.32	277.66	17.25	44.86	3,224.83
No trade or other receivable are due from directors or other officers of the Company either severally or jointly with any other person.						
For terms and conditions relating to related party receivables.						
Trade receivables are non-interest bearing and are generally on terms of 30 to 60 days.						
The Company measures the expected credit loss of trade receivables, which are subject to credit risk, based on historical trend, industry practices and the business environment in which the entity operates and adjusted for forward looking information. Loss rates are based on actual credit loss experience and past trends.						
The Group has used practical expedient by computing the expected credit loss allowance for trade receivables based on provision matrix. The provision matrix taken into account historical credit loss experience and adjusted for forward looking information. The expected credit loss allowance is based on ageing of the days the receivables are due.						
9. CASH AND CASH EQUIVALENTS		31st March 2026	31st March 2025			
Balances with banks:						
In current accounts*		482.38	72.05			
Deposits with original maturity of less than 3 months (Refer Note (a))		-	-			
Cash on hand		0.26	0.26			
Total		482.65	72.32			
*Balances with bank in current account for the FY 2025-26 includes an amount of Rs.435.26 Million comprising of Bank Overdraft which has a favourable balance.						
Note (a)						
Cash and cash equivalents are cash on hand, balances with bank and short-term (typically three months or less from the date of placement), highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.						

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)

Particulars	As at 31st March 2026	As at 31st March 2025
10. Current Tax Assets		
Advance Tax , TDS and TCS	83.99	95.52
Less:Tax Liability for the year	(19.80)	(71.03)
Net Balance	64.19	24.50
11. OTHER ASSETS		
<u>Current</u>		
Advances to vendors for materials/services		
Considered good	308.62	351.48
Project Advance	7.22	5.88
Duty Drawback Receivable	0.38	-
RODTEP Receivable	1.28	-
IT Refund Receivable	0.79	-
Prepaid expenses	52.45	25.74
Balances with government authorities	78.74	103.18
Unadjusted Forex Gain/Loss	(4.01)	1.66
Total	445.48	487.93

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)

Particulars	March 31, 2026		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 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.

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**Statement showing movement in share capital:-**

Particulars	March 31,2026	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

SHARE CAPITAL RECONCILIATION (in Numbers)

Particulars	March 31,2026	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

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)

Rights, preferences and restrictions attached to equity shares:

The Company has only one class of equity shares having a par value of ₹ 10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend, if any, proposed by the Board of Directors is subject to the approval of the shareholders at 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 in the proportion of equity shares held.

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	10.39%	20,11,725	15%
% Change during the year/ Period *	(4.63%)		(1.67%)	
K Sasikanth Satyanarayana	13,91,733	10.39%	20,11,725	15%
% Change during the year/ Period *	(4.63%)		(1.67%)	
K Madhava Sri Apparao	13,91,732	10.39%	19,99,225	15%
% Change during the year/ Period *	(4.53%)		(1.65%)	
K Ramnath Apparao	36,32,836	27.12%	19,97,460	15%
% Change during the year/ Period *	12.21%		(4.65%)	
G Lakshman Sandeep	26,39,101	19.70%	15,00,000	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 preceeding 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		31st March 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 Satyanarayana	13,91,733	10.39%	20,11,725	15.02%
K Madhava 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	1,04,47,135.00	77.99%	95,20,135	71.07%

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)		
Particulars	As at31st March 2026	31st March 2025
13. OTHER EQUITY		
(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	643.14	595.74
Additions during the period	86.33	143.82
Adjustments towards Ind AS Transition items	-	-
Re-measurement gain/(loss) on defined benefit plans	-	-
Utilisation during the period	-	(96.47)
Balance at the end of the period	729.47	643.09
(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	1,078.38	991.47

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)		
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	668.32	994.47
Current Maturities of above debt	(101.56)	(79.43)
Net amount	566.76	915.04
From Others	96.69	-
Current Maturities of above debt	(36.73)	-
Net amount	59.96	-
Unsecured - Measured at amortized cost		
From Related Parties	170.00	170.00
From Others	0.55	119.41
Total	797.28	1,204.45
Current		
Secured - Measured at amortized cost		
Working Capital Loan	1,366.57	1,052.00
Term loan	-	-
From others	52.12	-
Loan repayable on demand*	-	171.42
From Related Parties	-	-
Current Maturities of long term borrowings	138.28	79.43
Total	1,556.97	1,302.86
*During the FY 2025-26, the company has a favourable balance under the Cash credit, hence the same has been presented under Note No.10 'Cash and Cash Equivalents'.		

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
- 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 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)		
Particulars	As at 31st March 2026	As at 31st March 2025
14 (b). LEASE LIABILITY		
Opening balance	38.11	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
15. OTHER FINANCIAL LIABILITIES		
Current		
Trade / security deposits	4.18	36.35
Total	4.18	36.35
16. OTHER LIABILITIES		
Non-current		
Deferred government grant*	95.65	33.33
Retirement benefits		
Defined benefit obligation	24.09	21.50
Defined benefit plan asset	16.48	14.90
Net Retirement Benefits	7.61	6.60
Total	103.26	39.93
Current		
Other payables:		
Statutory Dues	5.41	0.39
Advance received from customers	424.40	731.32
Employee dues payable	(0.29)	0.02
Other Payables	20.86	18.99
Audit Fees payable	2.20	1.60
Total	452.58	752.33
17. TRADE PAYABLES		
Dues to micro enterprises and small enterprises	-	-
Dues to creditors other than micro enterprises and small enterprises	1,926.02	2,070.18
Total	1,926.02	2,070.18

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					
Terms and conditions of above financial liabilities:					
i. Trade payables are non-interest bearing and are normally settled in 30 to 90 days terms.					
TRADE PAYABLES AGEING					
Terms and conditions of above financial liabilities:					
i. Trade payables are non-interest bearing and are normally settled in 30 to 90 days terms.					
ii. For terms and conditions of payables to related parties refer note					
Trade Payables ageing as on 31-03-2026					
Particulars	Outstanding for following periods from due date of payments				
	Less than 1 year	1 - 2 years	2 - 3 years	> 3 Years	Total
(i) Micro, Small and Medium Enterprises	-	-	-	-	-
(ii) Others	1,905.80	19.10	0.16	0.97	1,926.02
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total (i) to (iv)	1,905.80	19.10	0.16	0.97	1,926.02
Accrued expenses	-	-	-	-	-
Total	1,905.80	19.10	0.16	0.97	1,926.02
Trade Payables ageing as on 31-03-2025					
Particulars	Outstanding for following periods from due date of payments				
	Less than 1 year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
(i) Micro, Small and Medium Enterprises	-	-	-	-	-
(ii) Others	2,051.58	12.98	5.62	-	2,070.18
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total (i) to (iv)	2,051.58	12.98	5.62	-	2,070.18
Accrued expenses	-	-	-	-	-
Total	2,051.58	12.98	5.62	-	2,070.18

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)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
18. REVENUE FROM OPERATION		
Sale of products	16,778.87	24,771.25
Sale of Joint Venture Property	-	270.00
Other operating revenues	1.67	
Handling & Cleaning charges	50.99	9.28
Sale of scrap	-	0.48
Total	16,831.52	25,051.01
Reconciliation of revenue from sale of product with contracted price		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Contracted price	16,778.87	24,771.25
Less: Trade discount	-	-
Sale of product	16,778.87	24,771.25
Revenue recognised from contract liability (Advance from Customers)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Contract Assets		
Trade Receivables	1,940.25	3,224.83
Contract liabilities		
Advance received from customers	424.40	731.32
The contract liability outstanding at the beginning of the year has been recognised as revenue during the year ended 31st March 2026 and 31st March 2025.		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Revenue from contract with customers	1,940.25	24,771.25
Sale of Joint Venture Property	-	270.00
Other operating revenues	1.67	9.76
Total revenue from operations	1,941.92	25,051.01
India	1,935.81	25,051.01
Outside India	6.10	-
Total revenue from operations	1,941.92	25,051.01
Time of revenue recognition	-	-
At a point in time	1,941.92	25,051.01
Total revenue from operations	1,941.92	25,051.01
19. OTHER INCOME		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Profit on sale of property, plant and equipment	0.87	-
Contract Cancellation Charges	26.30	4.53
Interest Income	46.87	11.80
Discount received	1.97	2.56
Round off	(0.00)	0.00
Liquidation Damages	8.23	-
Exchange gain (net)	13.58	-
Miscellaneous Income	0.63	-
Credit Balances Written Back	-	52.77
Total	98.46	132.81

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Notes forming part of the standalone financial statement		
(All amounts are in million Indian Rupees, unless otherwise stated)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
20 (a) PURCHASE OF STOCK IN TRADE		
Trading Goods	16,139.57	23,677.92
Total	16,139.57	23,677.92
Note 1: Breakup of Import and Indigenous Purchases		
Import Purchases	2,020.00	5,148.17
Indigenous Purchases	14,119.57	18,529.75
Total	16,139.57	23,677.92
Note 2: CIF Value of Imported Goods		
Import Purchases - CIF Value	2,020.00	5,148.17
20 (b) CHANGES IN INVENTORIES OF FINISHED GOODS , STOCK-IN-TRADE AND WORK-IN- PROGRESS		
<u>Inventories at the end of the year:</u>		
Trading goods	991.33	885.55
Sub-Total (A)	991.33	885.55
<u>Inventories at the beginning of the year:</u>		
Joint Venture property	-	135.31
Trading goods	885.55	1,142.12
Sub-Total (B)	885.55	1,277.44
Net Changes in inventories of finished goods, stock-in-trade and work-in-progress [B - A]	(105.79)	391.89
21. EMPLOYEES BENEFIT EXPENSE		
Salaries and wages including secondment cost and bonus	58.60	41.09
Contributions to provident and other funds	2.11	1.81
Gratuity Expenses	2.81	1.06
Staff welfare expenses	12.56	12.20
Total	76.09	56.17
22. FINANCE COSTS		
<u>Interest on debts and borrowings</u>		
Interest Expenses	180.96	167.49
Interest on lease liability	3.52	3.01
Pre-closure Charges	-	(0.75)
Loan Processing Charges	8.65	6.66
Interest others	0.02	0.99
Total	193.15	177.40

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)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
23. OTHER EXPENSES		
Operating Expenses	90.65	145.22
Power and fuel	9.25	5.01
Transportation Charges	135.71	207.68
Labour Charges	8.00	2.99
Rental expenses	26.70	25.96
Machinery	1.15	0.95
Others	6.41	7.99
Terminal Expenses	0.28	7.47
Insurance	5.26	5.99
Rates and taxes	48.13	20.09
Commission and Brokerage	6.82	6.48
Telephone Expenses	0.76	0.72
Communication costs	0.37	0.41
Travelling and conveyance	13.60	12.71
Printing and stationery	2.37	3.05
Fumigation Charges	5.83	0.16
Business promotion & selling expenses	3.86	3.91
Legal and professional fees	27.97	18.32
Payments to auditors (Refer Note 1 below)	2.20	1.60
Donation	1.38	0.22
Storage Expenses	10.87	18.18
Bank charges	0.11	0.54
Office and Administration Expenses	4.89	7.49
CSR expenditure	4.41	4.00
Subscription Charges	0.24	0.18
Miscellaneous expenses	5.05	48.88
Total	422.26	556.19
Note 1: Payment to Auditors		
(i) Statutory Audit	1.60	1.20
(ii) Tax Audit	0.60	0.40
Total	2.20	1.60

CIN: L45203TN1999PLC042586

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

Notes forming part of the standalone financial statement

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

Note 2: Details of CSR expenditure

Table 2: Details of C.S.C. expenditure			
Particulars	31st March,2026	31st March,2025	
a) Gross amount required to be spent by the Company during the year	3.50	3.97	
b) Amount approved by the Board to be spent by the Company during the year	4.41	4.00	
c) Amount spent during the year ending on 31st March 2026	In cash	Yet to be paid in cash	Total
i) Construction/acquisition of any asset	-	-	-
ii) On purposes other than (i) above	4.41	-	4.41
d) Amount spent during the year ending on 31st March 2025	In cash	Yet to be paid in cash	Total
i) Construction/acquisition of any asset	-	-	-
ii) On purposes other than (i) above	4.00	-	4.00

The Company did not have any amounts required to be spent towards CSR for the period ended March 31, 2025

Particulars	31st March,2026	31st March,2025
a) Details of related party transactions	-	-
b) Details related to spent/unspent obligation	-	-
i) Contribution to Public Trust	-	-
ii) Contribution to Charitable Trust	-	-
iii) Unspent amount in relation to, if any	-	-

In case of Section 135(6) ongoing project

Opening Balance as at 01-April-2025				Amount required to be spent during the year		Amount spent during the year		Closing Balance 31-March-2026	
With Company	In Separate CSR Unspent A/c					From Company's Bank A/c	From Company's Bank A/c	With Company	In Separate CSR Unspent A/c
-	-			-		-	-	-	

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)

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Note 24. Earnings per share (EPS)		
Profit / (loss) after tax attributable to equity shareholders	86.85	144.23
Less: Dividend	-	-
Net profit / (loss) for calculation of Basic and diluted EPS	86.85	144.23
Weighted average number of equity shares (In Absolute Numbers)	1,33,96,080	1,26,54,481
Dilutive equity shares	-	-
Basic and diluted earnings / (loss) per share (Rs. In absolute)	6.48	11.40
Nominal value per share (Rs. In absolute)	10.00	10.00
Weighted average number of equity shares (In Absolute Numbers)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
No. of Shares outstanding at the beginning of the period	1,33,96,080	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	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						
Notes forming part of the standalone financial statement						
25. Related Party Transaction						
(All amounts are in million Indian Rupees, unless otherwise stated)						
Name of the Related Party	Nature of Trasaction	FY 2025-26		FY 2024-25		
		Trasactions During the Year	Amount (Receivable) / Payable as at March 31, 2026	Trasactions During the Year	Amount (Receivable) / Payable as at March 31, 2025	
Integrated Edible Oil Refineries Private Limited	Advances Given	1,222.70	(152.09)	-	(30.29)	
	Payment Received for Advance	690.90	-	-	-	
	Advances Received	-	-	-	410.00	
	Advances Repaid	410.00	-	-	-	
	Purchase	451.08	33.68	3,703.13	288.19	
	Sales	1.11	-	116.99	(116.75)	
	Investment in shares					
	A) attributable to paid up share capital	0.05	(9.09)	-	(9.04)	
	B) attributable to securities premium			-	-	
	Advances Given	1,625.20	(158.00)	674.07	(52.01)	
Integrated Pulses and processing Industries private limited	Advances Received	1,519.21	-	622.06	-	
	Purchase	1,099.01	272.70	799.02	355.92	
	Advance for the Purchase	68.40	-	22.90	22.90	
	Sales	143.22	-	933.12	-	
	Investment in shares					
	A) attributable to paid up share capital	0.05	(0.50)	0.45	(0.45)	
	B) attributable to securities premium	-	-	-	-	
	Advances Given	149.61	(80.90)	33.61	(33.61)	
	Advances Received	105.53	-			
	Investment in shares					
Starshine Logistics	A) attributable to paid up share capital	0.05	(0.50)	0.45	(0.45)	
	B) attributable to securities premium	-	-	-	-	
	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	-			
	Sales	5,693.92	(661.43)	3.73	3.73	
	Advances Given	753.60	(182.29)	4,472.26	(1,473.88)	
	Advances Received	613.96		28.36	(42.65)	
Isp Sugar Refinery Private Limited	Advance received for Sales	131.34	131.34	-	-	
	Sales	2,521.12	(15.61)	2,424.28	(71.69)	
	Advance Received	-	-	1.20	1.20	
	Advances Repaid	1.20	-	-	-	
ISP Farm and resorts LLP	Remuneration	1.83	-	1.83	-	
	Unsecured Loan received	-	50.00	25.00	50.00	
	Remuneration	1.83	-	1.83	-	
	Unsecured Loan received	-	45.00	25.00	45.00	
Karlapati Sri Apparao Madhav	Remuneration	2.43	-	2.43	-	
	Unsecured Loan received	-	50.00	25.00	50.00	
	Remuneration	1.83	-	1.83	-	
	Unsecured Loan received	-	25.00	25.00	25.00	
Karlapati Srikanth Apparao	Remuneration	-	-	-	-	
	Unsecured Loan received	-	-	-	-	
	Remuneration	-	-	-	-	
	Unsecured Loan received	-	-	-	-	
Ramnath Apparao Karlapati	Remuneration	-	-	-	-	
	Unsecured Loan received	-	-	-	-	
	Remuneration	-	-	-	-	
	Unsecured Loan received	-	-	-	-	
Sasikanth Sathyaranayana Karlapati	Remuneration	-	-	-	-	
	Unsecured Loan received	-	-	-	-	
	Remuneration	-	-	-	-	
	Unsecured Loan received	-	-	-	-	

Integrated Service Point Limited (formerly Integrated Service Point Private Limited)		
CIN: U45203TN1999PLC042586		
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Notes forming part of the standalone financial statement		
(All amounts are in million Indian Rupees, unless otherwise stated)		
Note 26: Contingent Liabilities and Commitments		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Goods and Services Tax - Demand	33.93	118.09
Income Tax - Demand	0.69	331.91
Total	34.62	450.00

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 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

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

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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.

INTEGRATED SERVICE POINT LIMITED (formerly INTEGRATED SERVICE POINT PRIVATE LIMITED)

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Notes forming part of the standalone financial statement**Note 28. Ratios to the financial statement**

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

Particulars	For the year ended 31st March 2026			For the year ended 31st March 2025		
	Numerator	Denominator	Ratio	Numerator	Denominator	Ratio
Current Ratio (in times) Current Assets / Current liabilities	4,373.50	3,945.36	1.11	5,371.32	4,167.21	1.29
Debt-Equity Ratio (in times) Total Outside Liabilities / Total Shareholder's Equity	2,354.25	1,212.34	1.94	2,507.31	1,125.44	2.23
Debt Service Coverage Ratio (in times) (Earnings available for debt service) / (Interest + Instalments)	367.40	260.39	1.41	366.09	246.93	1.48
Return on Equity Ratio (in times) (Net Profit After Taxes - Preference Dividend if any) / Average Shareholders fund	86.33	1,212.34	0.07	143.82	1,125.44	0.13
Trade Receivables Turnover Ratio Credit Sales / Average Trade Receivables	16,831.52	2,582.54	6.52	25,183.82	1,603.51	15.71
Inventory Turnover Ratio (in times) COGS or sales / Average Inventory	16,831.52	938.44	17.94	25,183.82	1,081.49	23.29
Trade payable Turnover Ratio (in times) Credit purchases/ Average Trade Payables	16,139.57	1,998.10	8.08	23,677.92	1,859.13	12.74
Net Capital Turnover Ratio (in times) Cost of Goods Sold (or) Sales / Average working capital	16,831.52	816.12	20.62	25,183.82	1,044.96	24.10
Net Profit Ratio (in %) Net Profit / Total Sales	86.33	16,831.52	0.51%	143.82	25,183.82	0.57%
Return on Capital Employed (in %) (EBIT / Capital Employed) * 100	297.75	3,566.59	8.35%	446.88	3,632.74	12.30%
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**

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Notes forming part of the financial statements**Variance Analysis**

Particulars	For the year ended 31st March 2026	
	Variance	Reason for Variance
Current Ratio (in times) Current Assets / Current liabilities	(14.00%)	Increase in current liabilities towards working capital borrowings and creditors, higher than the growth in current assets
Debt-Equity Ratio (in times) Total Outside Liabilities / Total Shareholder's Equity	(12.84%)	Reduction in outside liabilities along with accretion of profits to Shareholders' equity
Debt Service Coverage Ratio (in times) EBITDA / (Interest + Principal)	(4.83%)	Marginal dip in earnings available for debt service; the fixed debt portion continues to remain low and the ratio is comfortable
Return on Equity Ratio (in times) (Net Profit After Taxes - Preference Dividend if any) / Average Shareholders fund	(44.28%)	Lower profit after tax for the year coupled with an increased average shareholders' fund base
Trade Receivables Turnover Ratio Credit Sales / Average Trade Receivables	(58.50%)	Decline in revenue during the year along with higher average receivables outstanding
Inventory Turnover Ratio (in times) COGS or sales / Average Inventory	(22.98%)	Reduction in turnover during the year with inventory of consumables held at comparable levels
Trade payable Turnover Ratio (in times) Credit purchases/ Average Trade Payables	(36.58%)	Lower purchases during the year with creditor balances carried at higher average levels
Net Capital Turnover Ratio (in times) Cost of Goods Sold (or) Sales / Average working capital	(14.42%)	Fall in revenue for the year while average working capital employed remained at similar levels
Net Profit Ratio (in %) Net Profit / Total Sales	(10.19%)	Drop in topline with fixed overheads and finance cost remaining largely unchanged
Return on Capital Employed (in %) (EBIT / Capital Employed) * 100	(32.14%)	Lower EBIT for the year against a marginally higher capital employed base
Return On investment (in %) (Income generated from investment funds / Total Investment)	NA	NA

INTEGRATED SERVICE POINT LIMITED

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

Note No.: 29

Other notes and information:

The company discloses the following aspect:

- (i) The company does not have any Goodwill recognized in its standalone financial statements for the reporting period.
- (ii) The company does not have any Intangible Assets recognized in its standalone financial statements for the reporting period.
- (iii) The company does not have any assets classified as held for sale or disposal group in its standalone financial statements for the reporting period.
- (iv) The company does not have any impairment loss in its standalone financial statements for the reporting period.
- (v) The company does not have any share based transaction recognized in its standalone financial statements for the reporting period.
- (vi) The company does not have any foreign currency transactions during the reporting period hence there are no exchange gain or loss recognized in its standalone financial statements.
- (vii) The company does not have any investments in nature of FVTPL or FVOCI during the reporting period.
- (viii) The company does not have any derivative financial instruments during the reporting period.
- (ix) The company does not have any hedging instruments during the reporting period hence there are no hedging reserves in its standalone financial statements.
- (x) The company does not have in its standalone financial statements any financial assets in nature of investments to be assessed for fair value purposes in the reporting period.

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- (xi) During the reporting period, the company has entered into lease agreements which are in the nature of short-term leases, and the lease rentals paid are recognized as expenses in the statement of profit and loss.
- (xii) The company has not leased any asset during the reporting period.
- (xiii) There are no transactions that are in nature of exceptional items that have been incurred in the reporting period.
- (xiv) The company has only one operating segment during the reporting period and hence separate reporting of operating segments were not provided.

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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(e) of the Financial Statements.
- ii. The Company has not revalued its Property, Plant and Equipment during the reporting year.
- 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 Note 25 in the 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 Financial Statements.
- v. The company has Intangible Assets under development during the reporting period, the particulars of the same has been disclosed under Note 4(d) of 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.
- x. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

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- xi. The Company is in compliance with the provisions of Section 2(87) of the Companies Act, 2013 and does not have any subsidiaries beyond the permissible number of layers.
- 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).
- xv. The Company has not traded or invested in Crypto currency or Virtual Currency during the year.

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- 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: 26211698JHMBUQ1297

Sd/-
Ramnath Apparao
Karlapati
Managing Director
DIN: 00550857

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

Place: Chennai

Date: 03-09-2026

Sd/-
VIDYALAKSHMI
RAJAGOPALAN
Company Secretary
M.No.: A28058
Place: Chennai
Date: 03-09-2026