

(Rupees in Crores)

Balance Sheet as at 31st March 2026

Particulars	Note No.	As at 31-03-2026	As at 31-03-2025
I ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	4	32.67	16.19
(b) Capital Work-in-progress	4(a)	6.25	0.27
(c) Right-of-use Asset	5	-	-
(d) Financial Assets	6	-	-
i) Loans	7	0.01	0.05
ii) Trade receivables	8	0.43	0.35
iii) Other financial assets	9	-	-
(e) Other non-current assets	9	-	-
Total Non current assets		39.36	16.86
Current Assets			
(a) Inventories	10	51.73	35.64
(b) Financial Assets	11	31.36	14.86
i) Trade receivables	12	0.04	0.19
ii) Cash and cash equivalents	13	3.21	2.19
iii) Bank balances other than (ii) above	14	0.01	0.03
iv) Other financial assets	15	25.95	11.30
(c) Other current assets	20 (b)	-	0.43
(d) Current tax Asset (Net of Rs.)	20 (b)	-	-
Total current assets		112.30	64.64
Total Assets		151.66	81.50
II EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	16	2.00	2.00
(b) Other equity	17	42.63	37.05
Total Equity		44.63	39.06
Liabilities			
Non-Current Liabilities			
(a) Lease Liabilities	18	-	-
(b) Provisions	19	-	-
(c) Deferred tax liabilities (Net)	20 (c)	0.72	0.67
Total Non-current liabilities		0.72	0.67
Current liabilities			
(a) Financial liabilities	21	49.95	2.95
i) Borrowings	23	-	-
ia) Lease Liabilities	22	-	-
iii) Trade payables	22	-	-
(A) Total outstanding dues of Micro enterprises and Small enterprises		-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		55.16	38.10
iii) Other financial liabilities	24	0.48	0.39
(b) Other current liabilities	25	0.17	0.34
(c) Provisions	26	0.05	0.00
(d) Current Tax Liabilities(Net)	20 (b)	0.50	-
Total current liabilities		106.31	41.78
Total Equity and Liabilities		151.66	81.50

Material accounting policies information- 1 to 3

See accompanying notes to the financial statements

As per our report attached of even date

For SEKAR & CO.

Chartered Accountants

ICAI Firm Reg No. 016269S

Arun Kumar Ghade

Partner

Membership No: 230158



For and on behalf of the Board of Directors

Sukumar Srinivas
Sukumar Srinivas
Director
DIN: 01668064

C. Ravikumar
C. Ravikumar
Director
DIN: 01247347

Place: Chennai
Date: 30th April 2026

Place: Bangalore
Date: 30th April 2026

BDIN: 26230158R60MU&7152

(Rupees in Crores)

Statement of Profit and Loss for the year ended 31st March 2026

Particulars	Note No.	For the Year ended 31.03.2026	For the Year ended 31.03.2025
I Revenue from operations	27	433.91	359.13
II Other Income	28	0.79	0.65
III Total Income (I+II)		434.70	359.78
IV Expenses			
Cost of Raw Materials Consumed	29	413.14	347.67
Changes in inventories of finished goods	30	0.93	(0.84)
Employee benefits expense	31	1.78	1.39
Finance costs	32	5.01	3.07
Depreciation and amortization expenses	4 & 5	0.90	0.89
Other expenses	33	5.40	5.22
Total expenses (IV)		427.16	357.40
V Profit before exceptional items and tax (III-IV)		7.54	2.38
VI Exceptional items		(0.07)	-
VII Profit before tax [V+VI]		7.47	2.38
VIII Tax expense:	20 (a)		
Current tax		1.85	0.56
Tax - earlier years		-	-
Deferred tax		0.05	0.18
		1.90	0.74
IX Profit for the period (VII-VIII)		5.57	1.64
X Other Comprehensive Income			
A Items that will not be reclassified to profit or loss			
(i) Re-measurements of defined benefit plans		0.02	0.01
(ii) Income tax relating to items that will not be reclassified to profit or loss		(0.01)	(0.00)
Total A		0.01	0.01
B Items that will be reclassified to profit or loss			
(i) Effective portion of cash flow hedges			
(ii) Income tax relating to items that will be reclassified to profit or loss			
Total B		-	-
Total Other Comprehensive Income/(loss) (A+B)		0.01	0.01
XI Total Comprehensive Income for the year		5.58	1.65
XII Earning per equity share: [Face value Rs.100 per share]	34		
Basic		278.64	81.94
Diluted		278.64	81.94


Material accounting policies information- 1 to 3
 See accompanying notes to the financial statements
 As per our report attached of even date

For **SEKAR & CO.**
 Chartered Accountants
 ICAI Firm Reg.No. 016269S

Arun Kumar Ghader
 Partner
 Membership No: 230158



For and on behalf of the Board of Directors


Sukumar Srinivas
 Director
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Place: Chennai
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(Rupees in Crores)

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

A. Equity Share Capital

(1) Current reporting period (refer note no 18)

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
2.00	-	2.00	-	2.00

(2) Previous reporting period (refer note no 16)

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the previous reporting period	Changes in equity share capital during the previous year	Balance at the end of the previous reporting period
2.00	-	2.00	-	2.00

B. Other Equity (Refer Note 17)

(1) Current reporting period

Particulars	Reserves & Surplus	Items of other comprehensive income		Total
	Retained Earnings	Items that will not be reclassified to profit and loss		
		Remeasurements of the net defined benefit plans	Fair Valuation of Guarantee to Holding Company	
Balance at the beginning of the current reporting period	37.05	0.00	-	37.05
Total comprehensive income for the current year	5.57	0.01	-	5.58
Transfer to retained earnings	0.01	(0.01)	-	-
Balance at the end of the current reporting period	42.63	0.00	-	42.63

(2) Previous reporting period

Particulars	Reserves & Surplus	Items of other comprehensive income		Total
	Retained Earnings	Items that will not be reclassified to profit and loss		
		Remeasurements of the net defined benefit plans	Fair Valuation of Guarantee to Holding Company	
Balance at the beginning of the previous reporting period	35.40	0.00	-	35.40
Total comprehensive income for the previous year	1.64	0.01	-	1.65
Transfer to retained earnings	0.01	(0.01)	-	-
Balance at the end of the previous reporting period	37.05	0.00	-	37.05

Material accounting policies information- 1 to 3

See accompanying notes to the financial statements

As per our report attached of even date

For SEKAR & CO.

Chartered Accountants

ICAI Firm Reg.No. 016269S

Arun Kumar Ghadi

Partner

Membership No: 230158



For and on behalf of the Board of Directors

Sukumar Srinivas

Sukumar Srinivas

Director

DIN: 01668064

C. Ravikumar

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Director

DIN: 01247347

Place: Chennai

Date: 30th April 2026

Place: Bangalore

Date: 30th April 2026

UDIN : 26230158RBOMUA7152

(Rupees in Crores)

Statement of Cash Flows for the year ended 31st March 2026

Particulars	For the Year ended 31.03.2026	For the Year ended 31.03.2025
Cash flow from operating activities		
Profit before tax	7.54	2.38
Adjustments for:		
Depreciation and amortization expenses	0.90	0.89
Interest expense	5.01	3.07
Interest on Lease Liability-Ind As 116	-	0.00
Unwinding of interest income on rental deposits	(0.01)	(0.01)
Interest Income	(0.12)	(0.12)
Loss on sale of assets	-	-
Gain on termination of lease	(0.00)	-
Bad Debts written off	0.00	0.00
Provision for doubtful debts no longer required written back	-	-
Loss Allowance for doubtful trade receivables	0.07	0.02
Operating profit before working capital changes	13.39	6.23
Adjustments for:		
(Increase) / Decrease in inventories	(16.09)	(6.76)
(Increase) / Decrease in trade receivable	(16.53)	5.38
Decrease/ (Increase) in Other Assets	(14.71)	(5.07)
(Decrease)/ Increase in trade payables	17.07	8.35
(Decrease)/ Increase in other liabilities	(0.21)	(0.47)
(Decrease)/Increase in provisions	(0.00)	0.01
Cash flow from operations	(17.08)	7.67
Income taxes paid	(0.93)	(0.62)
Net cash generated from/(used in) operating activities (A)	(18.01)	7.05
Cash flow from investing activities		
Payment for Property, Plant & Equipment, Investment property, Intangible assets including capital Advances	(23.38)	(6.32)
Proceeds from sale of Property, plant & equipment	0.01	0.91
Interest received	0.13	0.13
Bank deposits not considered as cash and cash equivalents (net)	(1.02)	(0.07)
Net cash generated from/(used in) investing activities (B)	(24.26)	(5.35)
Cash flow from financing activities		
Proceeds from/ (Repayment of) Current borrowings (net)	47.00	1.51
Principal element of lease payments and interest on lease liability	0.01	(0.02)
Interest paid	(4.89)	(3.07)
Net cash used in financing activities (C)	42.12	(1.58)
Net increase in cash and cash equivalents(A+B+C)	(0.15)	0.12
Cash and cash equivalents - opening balances	0.19	0.07
Cash and cash equivalents - closing balances	0.04	0.19
Note: Cash and Cash equivalents in the Cash Flow Statement comprise of the following (Refer Note No. 12) :-		
i) Cash on Hand	0.02	0.07
ii) Balance with Banks :		
- In Current Accounts	0.02	0.12
	0.04	0.19

Material accounting policies information- 1 to 3

The above Cash Flow Statement has been prepared under the Indirect method as set out in IND AS -7. Figures in brackets indicate cash outflow

See accompanying notes to the financial statements

As per our report attached of even date

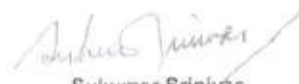
For and on behalf of the Board of
Directors

For SEKAR & CO.
Chartered Accountants
ICAI Firm Reg No. 016269S


Arun Kumar Ghadei
Partner
Membership No: 230158



Place: Chennai
Date: 30th April 2026



Sukumar Srinivas
Director
DIN: 01668064

Place: Bangalore
Date: 30th April 2026



C. Ravikumar
Director
DIN: 01247347

UDIN: 26230158 RB0M UQ7152



Sekar & Co.,
CHARTERED ACCOUNTANTS

"LVR Centre", Third Floor, 7, Seshadri Road, Alwarpet, Chennai - 600 018.
☎ : +91-44- 2854 1061 e-mail : sekarandco17@gmail.com

Independent Auditor's Report on the Quarterly and Year-to-Date Audited Financial Results of CENTURYWELLS ROOFING INDIA PRIVATE LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
CENTURYWELLS ROOFING INDIA PRIVATE LIMITED

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying statement of Financial Results of **CENTURYWELLS ROOFING INDIA PRIVATE LIMITED** ('the Company'), for the quarter and the year ended March 31, 2026 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

1. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year-to-date results:
 - i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in this regard; and
 - ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement of Annual Financial Results has been prepared on the basis of the Annual Financial Statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and





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detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

- Identify and assess the risks of material misstatement of the Statement of Audited Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to





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the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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

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

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

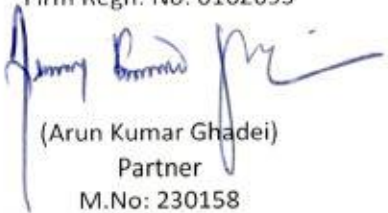
Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Chennai
30th April 2026



For M/s. Sekar & Co.
Chartered Accountants
Firm Regn. No: 0162695


(Arun Kumar Ghadei)
Partner
M.No: 230158

UDIN – 26230158YVXKDR2598