



Shraddha Prime Projects Ltd.

(Formerly Known As Towa Sokki Limited)

SHRADDHA

PRIME

PROJECTS LTD.

CONSTRUCTING VALUE

Ref: D:/W/ Shraddha/Bse/2025-26
14th February 2026

The Manager-Listing,
Corporate Relationship Department,
Bombay Stock Exchange Limited
Phiroz Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Symbol: SHRADDHA

Script Code: 531771

Sub : Outcome of Board Meeting of Shraddha Prime Projects Ltd.

We wish to inform you that in the Board Meeting of the Company held today i. e. on 14th February, 2026 the following decisions have taken;

- Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the Third quarter and Nine months ended on December 31, 2025 along with the Limited review report thereon.
- To take on record the resignation tendered by Ms. Ankita Gupta, Non-Executive Independent Director of the Company, with effect from the close of today's business hours.

The meeting commenced at 2.15 p.m. and concluded at 3.20 p. m.

This is for your information & record.

Thanking you,

For Shraddha Prime Projects Limited
(Formerly Towa Sokki Limited)

Sudhir Mehta
Managing Director
DIN 02215452



Shraddha Prime Projects Ltd.

(Formerly Known As Towa Sokki Limited)

SHRADDHA
PRIME
 PROJECTS LTD.
 CONSTRUCTING VALUE

Annexure-A Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Resignation of Ms. Ankita Gupta (DIN– 09484966) as a Non-Executive Non-Independent Director of the Company

Sr. No.	Particulars – Name	Ms. Ankita Gupta (DIN– 09484966) as a Non-Executive Non-Independent Director
1	Reason for Change	Resignation due to Professional commitments and personal reason and there is no other material reason for resignation.
2	Date of appointment/re-appointment / cessation (as applicable) & terms of appointment/ re-appointment;	Cessation of Non-Executive Non-Independent Director with effect from the end of the day on February 14, 2026.
3	Brief Profile (in case of appointment)	Not Applicable
4	Disclosure of relationship between Directors (in case of appointment of a Director)	Not Applicable
5	Shareholding in %	Not Applicable

February 14, 2026

To,
The Board of Directors,
M/s. Shraddha Prime Projects Limited
A-309, Kanara Business Centre Premises CS Limited,
Link Rd, Laxmi Nagar, Ghatkopar (East)
Mumbai - 400 075

Sub: Resignation from the position of Independent Director

Dear Sirs,

I, Ankita Gupta (DIN: 09484966), due to personal and unavoidable circumstances, I hereby tender my resignation from the Independent Directorship of the Company.

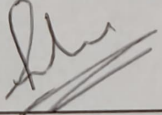
Kindly accept this letter as my resignation from the post of Independent Director of M/s. Shraddha Prime Projects Limited (CIN No.: L70100MH1993PLC394793) and relieve me of my duties.

I hereby confirm that there are no other material reasons for my resignation other than those mentioned above.

Kindly acknowledge the receipt of this resignation letter and arrange to submit the necessary forms with the office of the Ministry of Corporate Affairs & Stock Exchange, to that effect. Please take it in the today's Board Meeting of February 14, 2026 and accept my resignation effective from closure of working hours of February 14, 2026.

Thanking You,

Yours sincerely,



Ankita Gupta
DIN: 09484966

SHRADDHA PRIME PROJECTS LIMITED

(Formerly Known as Towa Sokki Limited)

Regd. Office: A-309, Kanara Business Centre Premises CS Ltd, Link Road, Laxmi Nagar, Ghatkopar (East), Mumbai - 400075
website: www.shraddhaprimeprojects.in | email : shraddhaprimeprojects@gmail.com | CIN: L70100MH1993PLC394793

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Month ended 31st December 2025

(Rs In Lacs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	31st March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
(a)	Revenue From Operations	8,451.30	10,610.42	2,691.18	22,401.99	7,127.93	10,321.94
(b)	Other Income	39.96	(800.44)	489.99	(215.67)	735.91	1,050.05
	Total income (I)	8,491.26	9,809.98	3,181.17	22,186.32	7,863.85	11,371.99
II	Expenses						
(a)	Cost of projects	4,277.33	10,227.47	4,652.59	20,692.72	10,396.49	15,175.35
	Changes in inventories of finished goods, work in progress and stock-in-trade				(3,352.09)		
(b)		2,260.85	(2,113.84)	(2,620.81)		(4,975.53)	(7,224.85)
(c)	Employee benefits expenses	66.76	47.44	53.11	161.70	108.32	159.94
(d)	Finance costs	(0.59)	1.51	1.07	8.96	1.07	31.94
(e)	Depreciation and amortisation expenses	3.29	2.53	1.76	8.12	3.89	5.75
(f)	Other expenses	53.68	82.20	58.98	185.58	150.88	209.83
	Total Expenses (II)	6,661.32	8,247.31	2,146.70	17,704.98	5,685.12	8,357.97
III	Profit / (loss) before exceptional items and tax (I-II)	1,829.94	1,562.67	1,034.46	4,481.33	2,178.73	3,014.02
IV	Exceptional items (prior period expenses)	(0.00)	-	-	17.35	-	-
V	Profit / (loss) before tax (III-IV)	1,829.94	1,562.67	1,034.46	4,463.99	2,178.73	3,014.02
VI	Tax Expense:						
(1)	Current Tax	454.77	688.73	154.00	1,330.47	410.59	575.98
(2)	Deferred Tax	(1.46)	0.28	(1.52)	(0.62)	(1.46)	(0.29)
(3)	Adjustment of tax pertaining to earlier period	61.83	-	(25.96)	61.83	(25.96)	(25.96)
	Total tax expense/(credit) (VI)	515.14	689.01	126.53	1,391.68	383.17	549.73
VII	Profit/(Loss) for the period (V-VI)	1,314.81	873.66	907.94	3,072.31	1,795.55	2,464.28
(a)	Items that will not be reclassified to profit or loss						
(a)	Remeasurement gain/(loss) on defined benefit plans	-	-	-	-	-	(0.15)
(b)	Fair value gain/(loss) from investment in equity instruments	27.80	1.80	(5.78)	27.86	(7.39)	1.39
(c)	Income tax relating to items that will not be reclassified to profit and loss	(3.68)	-	(1.45)	(3.53)	(1.86)	0.69
VII	Total other comprehensive income / (expense), net of tax	24.13	1.80	(7.23)	24.34	(9.25)	1.92
XI	Total Comprehensive Income for the period (VII-VIII) Comprising Profit (Loss) and Other Comprehensive Income for the period	1,338.93	875.46	900.70	3,096.65	1,786.30	2,466.20
X	Paid-up Equity Share Capital (Face Value of the share Rs 10/- each)	4,040.10	4,040.10	2,020.05	4,040.10	2,020.05	4,040.10
XI	Earnings per Share (not annualised) :						
(1)	Basic (in Rupees)	3.31	2.17	4.46	7.66	8.84	10.83
(2)	Diluted (in Rupees)	3.31	2.17	4.46	7.66	8.84	10.83
	Current Ratio	1.49	1.53	2.80	1.49	1.58	2.50
	Long Term Debt to Working Capital	0.80	1.57	0.71	0.80	0.53	0.58
	Current Liability Ratio	0.72	0.62	0.44	0.72	0.76	0.53
	Debt Equity Ratio	5.32	1.53	1.60	5.32	0.95	0.04
	Total Debts to Total Assets Ratio	0.87	0.76	0.88	0.87	0.79	0.71
	Debit Service Coverage Ratio	2.15	0.30	-	2.15	-	2.76
	Operating Margin %	21.68%	14.77%	38.54%	20.00%	30.64%	29.57%
	Net Profit Margin %	15.48%	8.91%	28.54%	13.85%	22.83%	21.67%

* Excluding Share Forfeited amount of Rs 189.27 Lacs

SHRADDHA PRIME PROJECTS LIMITED


Sudhir Mehta
MANAGING DIRECTOR
Mumbai
Date: 14-02-2026



SHRADDHA PRIME PROJECTS LIMITED

Regd. Office: A-309, Kanara Business Centre Premises CS Ltd, Link Road, Laxmi Nagar, Ghatkopar (East), Mumbai - 400075
website: www.shraddhaprimeprojects.in | email : shraddhaprimeprojects@gmail.com | CIN: L70100MH1993PLC394793

Notes to standalone financial results:

- 1 The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14 February 2026.
- 2 As the Board of Directors monitors the business activity as single segment viz. real estate development and related construction activities, the standalone financial results are reflective of the disclosure requirements of Ind AS 108 - Operating Segments. Further, the operations of the company is domiciled in India and therefore there are no reportable geographical segment.
- 3 The Neuwell Builders And Planner LLP's profit-sharing ratio has been changed. Earlier, the Company's share of profit in the LLP was 40%, but now it has been reduced to 26.67%.
- 4 The Company has entered into a Partnership firm agreement as on 01 October 2025 as a partner in a newly incorporated Partnership Firm, Shraddha Shelter and Stay Spaces which was formed on 01 October 2025. The Company's profit- sharing ratio in the firm is 99% .
- 5 The Company has entered into a LLP agreement as on 31 December 2025 as a partner in a newly incorporated Limited Liability Partnership Firm, Shraddha Avyukta Realtors LLP which was formed on 31 December 2025. The Company's profit sharing ratio in the firm is 60%.
- 6 The Company's other income for the period comprises non-operating income, primarily consisting of profit from its subsidiary Limited Liability Partnerships (LLPs) and Firm amounting to Rs.48.48 lacs for Quarter ended December 2025.
- 7 During the quarter company issued on private placement basis Non-Convertible Debentures aggregating to 58 crores, coupon rate 20.04%. same redeemable on 07-12-2028.
- 8 The previous period figures have been regrouped/reclassified, wherever necessary to confirm to current period's presentation.

For and on behalf of the Board of Directors of
Shraddha Prime Projects Limited

Sudhir Mehta
Managing Director
DIN: 02215452



Place: Mumbai
Date: 14/02/2026

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Shraddha Prime Projects Limited for the quarter ended 31st December 2025 and year-to-date results for the period from 01st April 2025 to 31st December 2025 pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Shraddha Prime Projects Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Shraddha Prime Projects Limited ('the Company') for the quarter ended 31st December 2025 and the year to date results for the period 01st April 2025 to 31st December 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'interim Financial Reporting' ('Ind AS 34'). Prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial Information Performed by the independent Auditor of the Entity" issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MONIKA JAIN & Co.

Chartered Accountants

FRN: - 130708W



CA Ronak Gandhi

Partner

Membership No.: - 169755

Place : Mumbai

DATE : 14 February 2026

UDIN : 26169755NBTUON6623

SHRADDHA PRIME PROJECTS LIMITED

Regd. Office: A-309, Kanara Business Centre Premises CS Ltd, Link Road, Laxmi Nagar, Ghatkopar (East), Mumbai - 400075
 website: www.shraddhaprimeprojects.in | email: shraddhaprimeprojects@gmail.com | CIN: L70100MH1993PLC394793

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Month ended 31st December 2025

		(Rs In Lacs)					
Sr. no.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	31st March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
(a)	Revenue From Operations	12,901.13	13,433.22	4,376.79	32,204.29	10,743.88	15,558.28
(b)	Other Income	(7.07)	381.49	141.45	599.05	312.22	458.28
	Total income (I)	12,894.06	13,814.71	4,518.24	32,803.34	11,056.09	16,016.56
II	Expenses						
(a)	Cost of projects	10,385.24	12,263.97	6,073.76	31,321.71	14,079.03	19,926.68
(b)	Changes in inventories of finished goods, work in progress and stock-in-trade	403.00	(802.35)	(3,817.79)	(5,092.40)	(7,729.05)	(10,662.68)
(c)	Employee benefits expenses	122.96	66.96	46.29	256.98	123.96	204.63
(d)	Finance costs	(11.50)	13.44	1.07	8.96	1.07	31.94
(e)	Depreciation and amortisation expenses	4.64	2.63	1.84	9.67	4.15	6.10
(f)	Other expenses	(27.12)	717.03	926.37	1,443.76	2,035.25	3,035.11
	Total Expenses (II)	10,877.22	12,261.67	3,231.55	27,948.69	8,514.41	12,541.79
III	Profit / (loss) before exceptional items and tax (I-II)	2,016.84	1,553.03	1,286.68	4,854.66	2,541.68	3,474.77
IV	Exceptional items (prior period expenses)	(0.00)	-	-	17.35	-	-
V	Profit / (loss) before tax (III-IV)	2,016.84	1,553.03	1,286.68	4,837.31	2,541.68	3,474.77
VI	Tax Expense:						
(1)	Current Tax	608.39	745.02	383.13	1,725.00	746.66	1,004.14
(2)	Deferred Tax	(1.46)	0.28	(1.52)	(0.62)	(1.46)	(0.29)
(3)	Adjustment of tax pertaining to earlier period	104.32	-	(20.62)	104.32	(20.62)	(20.62)
	Total tax expense/(credit) (VI)	711.25	745.30	360.99	1,828.70	724.57	983.23
VII	Profit/(Loss) for the period (V-VI)	1,305.59	807.73	925.69	3,008.61	1,817.11	2,491.54
	Profit/(Loss) for the period attributable to:						
(i)	Owners of the Company	1,370.17	873.64	907.94	3,072.35	1,795.55	2,464.28
(ii)	Non-controlling Interest	(64.58)	(65.91)	17.75	(63.74)	21.55	27.26
VIII	Other Comprehensive Income/Expense						
	Items that will not be reclassified to profit or loss						
(a)	Remeasurement gain/(loss) on defined benefit plans	-	-	-	-	-	(0.15)
(b)	Fair value gain/(loss) from investment in equity instruments	30.06	(0.45)	(5.78)	27.86	(7.39)	1.39
(c)	Income tax relating to items that will not be reclassified to profit and loss	(3.81)	-	-	(3.53)	-	0.69
	Total other comprehensive income / (expense), net of tax	26.24	(0.32)	(7.23)	24.34	(9.25)	1.92
(a)	Other comprehensive income/(expense) attributable to:						
(b)	Owners of the company	26.24	(0.32)	(7.23)	24.34	(9.25)	1.92
	Non controlling interest	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (VII-VIII) Comprising Profit (Loss) and Other Comprehensive Income for the period	1,331.83	807.41	918.46	3,032.95	1,807.86	2,493.46
	Profit/(Loss) and Other Comprehensive Income for the period for the period attributable to:						
(i)	Owners of the Company	1,396.41	873.32	900.71	3,096.69	1,786.30	2,466.20
(ii)	Non-controlling Interest	(64.58)	(65.91)	17.75	(63.74)	21.55	27.26
X	Paid-up Equity Share Capital (Face Value of the share Rs 10/- each)	4,040.10	4,040.10	2,020.05	4,040.10	2,020.05	4,040.10
XI	Earnings per Share (not annualised) :						
(1)	Basic (in Rupees)	3.30	2.00	4.55	7.51	8.95	9.87
(2)	Diluted (in Rupees)	3.30	2.00	4.55	7.51	8.95	9.87
	Current Ratio	1.45	2.42	2.34	1.45	1.49	3.21
	Long Term Debt to Working Capital	0.78	0.74	0.81	0.78	0.56	0.72
	Current Liability Ratio	0.74	0.49	0.48	0.74	0.78	0.39
	Debt Equity Ratio	6.99	2.23	2.06	6.99	1.73	2.35
	Total Debts to Total Assets Ratio	0.92	0.81	0.90	0.92	0.85	0.74
	Debit Service Coverage Ratio	0.70	0.16	-	0.70	-	0.47
	Operating Margin %	15.58%	11.68%	29.46%	15.08%	23.71%	22.58%
	Net Profit Margin %	10.13%	5.85%	20.49%	9.17%	16.44%	15.56%

* Excluding Share Forfeited amount of Rs 189.27 Lacs

SHRADDHA PRIME PROJECTS LIMITED


 Sudhir Mehta
 MANAGING DIRECTOR
 Mumbai
 Date: 14-02-2026



SHRADDHA PRIME PROJECTS LIMITED
(Formerly Known as Towa Sokki Limited)

Regd. Office: A-309, Kanara Business Centre Premises CS Ltd, Link Road, Laxmi Nagar, Ghatkopar (East), Mumbai - 400075
website: www.shraddhaprimeprojects.in | email : shraddhaprimeprojects@gmail.com | CIN: L70100MH1993PLC394793

Notes to Consolidated financial results:

- 1 The above unaudited Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14 February 2026.
- 2 As the Board of Directors monitors the business activity as single segment viz. real estate development and related construction activities, the standalone financial results are reflective of the disclosure requirements of Ind AS 108 - Operating Segments. Further, the operations of the company is domiciled in India and therefore there are no reportable geographical segment.
- 3 The Neuwell Builders And Planner LLP's profit-sharing ratio has been changed. Earlier, the Company's share of profit in the LLP was 40%, but now it has been reduced to 26.67%.
- 4 The Company has entered into a Partnership firm agreement as on 01 October 2025 as a partner in a newly incorporated Partnership Firm, Shradha Shelter and Stay Spaces which was formed on 01 October 2025. The Company's profit- sharing ratio in the firm is 99% .
- 5 The Company has entered into a LLP agreement as on 31 December 2025 as a partner in a newly incorporated Limited Liability Partnership Firm, Shradha Avyukta Realtors LLP which was formed on 31 December 2025. The Company's profit sharing ratio in the firm is 60%.
- 6 Due to insufficient information from the Company's Subsidiaries, we are unable to classify creditors as MSMEs and Non MSMEs in the financial statements."
- 7 During the quarter company issued on private placement basis Non-Convertible Debentures aggregating to 58 crores, coupon rate 20.04%. same redeemable on 07-12-2028.
- 8 The previous period figures have been regrouped/reclassified, wherever necessary to confirm to current period's presentation.

For and on behalf of the Board of Directors of
Shradha Prime Projects Limited


Sudhir Mehta
Managing Director
DIN: 02215452



Place: Mumbai

Date: 14/02/2026

Independent Auditor's Limited Review Report on unaudited Consolidated Financial results of Shraddha Prime Projects Limited for the quarter ended 31st December 2025 and year-to-date results for the period from 01st April 2025 to 31st December 2025 pursuant to the Regulations 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Shraddha Prime Projects Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Shraddha Prime Projects Limited ('the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax and total comprehensive loss of its jointly controlled entities for the quarter ended 31st December 2025 and the year to date results for the period from 01st April 2025 to 31st December 2025 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. Our Responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard of Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and Consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI Under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of the following entities:

Sr. No.	Name of the Entity	Relationship
1.	Shraddha Prime Projects Limited	Holding Company
2.	Aajprav Developers LLP	Subsidiary
3.	Shraddha Fortune LLP	Subsidiary
4.	Neuwell Builders and Planner LLP	Associates
5.	Padhmagriha Heights (Partnership Firm)	Subsidiary
6.	Roopventures LLP	Subsidiary
7.	Shraddha Shelter and Stay Spaces (Partnership Firm)	Subsidiary
8.	Shree Krishna Rahul Developers (Partnership Firm)	Subsidiary
9.	Shree Mangesh Construction (Partnership Firm)	Subsidiary
10.	Shraddha World One LLP	Subsidiary
11.	Shraddha Mangalsmruti LLP	Subsidiary
12.	Vraj Shraddha Developers LLP	Associates
13.	Shraddha Avyukta Realtors LLP*	Subsidiary

*Incorporation as on December 31, 2025

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of the above matters.

For MONIKA JAIN & Co.

Chartered Accountants

FRN: - 130708W



CA Ronak Gandhi

Partner

Membership No.: - 169755

Place : Mumbai

DATE : 14 February 2026

UDIN : 26169755BVFZDZA2268

