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CIN No. : L74899DL1930PLC000208
GSTIN : 07AAACT2356D2ZN

THE MOTOR & GENERAL FINANCE LIMITED

M.G.F. HOUSE,

Regd. & H.O. : 4 / 17-B, ASAF ALI ROAD, NEW DELHI-110 002

DLI:CS:BSE:NSE:2026

February 12 ,2026

The Secretary,
Bombay Stock Exchange Limited.,
25th Floor, P.J. Towers,
Dalal Street,
Mumbai-400001

Scrip Code: 501343

The Secretary,
National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block
Bandra Kurla Complex, Bandra(E)
Mumbai-400051

Scrip Code: Motogenfin

Dear Sir,

Re: Submission of Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter and Nine Months Period ended December 31,2025 together with Limited Review Report submitted by Auditors under IND-AS Rules.

In terms of Regulation 29(1)(a) & 30 of SEBI(LODR) Regulations,2015, kindly be informed that in the meeting of the Board of Directors held on Thursday, the February 12, 2026, the Board, on the recommendations of Audit Committee, have considered and taken on record the following:-

Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter and Nine Months Period ended December 31,2025 together with Limited Review Report submitted by the Statutory Auditors for the said period under IND-AS Rules as per copy enclosed, in compliance of Regulation 33 of SEBI(LODR) Regulations,2015.

Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter and Nine Months Period ended December 31,2025 pursuant to Regulation 47(3) shall be published in the newspapers within 48 hours of the conclusion of the meeting. The above results will also be available on company's website, namely www.mgfltd.com and also available on the Stock Exchanges website at www.nseindia.com & www.bseindia.com. The above results are being given under XBLR along with PDF format.

The Board Meeting commenced at 3.00 p.m. and concluded at 4.00 p.m.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For THE MOTOR & GENERAL FINANCE LIMITED

(M.K. MADAN)
VP & CS & COMPLIANCE OFFICER
Encl: As above

THE MOTOR & GENERAL FINANCE LIMITED

REGD. OFFICE : MGF HOUSE , 4 / 17B, ASAF ALI ROAD, NEW DELHI 110002.
CIN : L74899DL1930PLC000208, Email ID: mgfldt@hotmail.com, Website : http://www.mgfldt.com, Phone : 23272216-18

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(₹ In Lakhs)

| Particulars | Standalone | | | | | |
|--|-----------------------------|-----------------------------|-----------------------------|---------------------------------|---------------------------------|--------------------------|
| | Quarter ended 31-12-2025 | Quarter ended 30-09-2025 | Quarter ended 31-12-2024 | Nine Months ended 31-12-2025 | Nine Months ended 31-12-2024 | Year ended 31-03-2025 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 Income | | | | | | |
| (a) Revenue From Operations | 163.22 | 168.04 | 174.30 | 509.87 | 522.88 | 697.17 |
| (b) Other Income | 52.01 | 101.22 | 73.06 | 210.95 | 223.30 | 295.57 |
| Total Income | 215.23 | 269.26 | 247.36 | 720.82 | 746.18 | 992.74 |
| 2 Expenses | | | | | | |
| (a) Employee benefits expense | 55.79 | 58.63 | 59.87 | 166.20 | 183.04 | 246.84 |
| (b) Finance Costs | 5.54 | 6.72 | 3.83 | 18.32 | 18.45 | 19.91 |
| (c) Depreciation and amortisation expense | 27.19 | 25.82 | 28.18 | 78.77 | 84.52 | 112.61 |
| (d) Other expenses | 129.66 | 383.66 | 138.32 | 641.31 | 379.86 | 494.83 |
| Total Expenses | 218.18 | 474.83 | 230.20 | 904.60 | 665.87 | 874.19 |
| 3 Profit / (Loss) before, Exceptional items and Tax (1-2) | (2.95) | (205.57) | 17.16 | (183.78) | 80.31 | 118.55 |
| 4 Exceptional items | - | - | - | - | - | - |
| 5 Profit / (Loss) before Tax (3-4) | (2.95) | (205.57) | 17.16 | (183.78) | 80.31 | 118.55 |
| 6 Tax Expenses | | | | | | |
| Current Tax | - | - | - | - | - | - |
| Deferred Tax | - | - | - | - | - | - |
| Tax Adjustment(Excess)/Short provision of earlier years | - | - | - | - | - | - |
| Total Tax Expenses | - | - | - | - | - | - |
| 7 Net Profit / (Loss) for the period (5-6) | (2.95) | (205.57) | 17.16 | (183.78) | 80.31 | 118.55 |
| 8 Other Comprehensive Income/(Loss) | | | | | | |
| (a) Items Not to be reclassified to Profit or Loss | - | - | - | - | - | 6.05 |
| (b) Income Tax relating to Item not to be reclassified to Profit or Loss | - | - | - | - | - | - |
| (c) Items to be reclassified to Profit or Loss | - | - | - | - | - | - |
| (d) Income Tax relating to Item to be reclassified to Profit or Loss | - | - | - | - | - | - |
| Other Comprehensive Income/(Loss) for the period (Net of Tax Expense) | - | - | - | - | - | 6.05 |
| 9 Total Comprehensive Income/(Loss) (7+8) | (2.95) | (205.57) | 17.16 | (183.78) | 80.31 | 124.60 |
| 10 Paid-up equity share capital (Face Value of ₹ 5/- each) | 1,936.36 | 1,936.36 | 1,936.36 | 1,936.36 | 1,936.36 | 1,936.36 |
| 11 Reserves excluding Revaluation Reserves as per Balance Sheet | | | | | | 3,441.41 |
| 12 Earning Per Share before and after extraordinary items (of ₹ 5/- each) | | | | | | |
| a) Basic (₹) | (0.01) | (0.53) | 0.04 | (0.47) | 0.21 | 0.31 |
| b) Diluted (₹) | (0.01) | (0.53) | 0.04 | (0.47) | 0.21 | 0.31 |

Notes:

- 1) The above standalone unaudited financial results have been approved by the Audit Committee at their meeting held on Thursday, the 12th February, 2026 and thereafter approved by the Board of Directors at their meeting held on Thursday, the 12th February, 2026.
- 2) The Statutory Auditors have carried out Limited Review of the standalone financial results of the company for the quarter and nine months ended on 31st December, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion of the above results.
- 3) Company during the quarter ended 30th September, 2025 sold quoted investments in equity shares of an "Associate Company" namely Jayabharat Credit Limited based on the valuation obtained from an independent valuer, while prevailing quoted market prices for these equity shares were higher than the price at which sale has been made. This transaction was carried out as per the valuation report since the equity shares of this company are thinly traded on the stock exchange and company would not have been able to execute large volume at quoted price on stock exchange. Due to this sale of equity shares at lower price as compared to quoted price on stock exchange company has accounted for loss on sale of investments of ₹ 248.95 Lakhs during the nine month ended 31st December, 2025 which is included in other expenses.
- 4) Due to this sale of equity shares, Jayabharat Credit Limited has ceased to be "Associate Company" during the quarter ended 30th September, 2025.
- 5) Other income for the nine months ended 31st December, 2025 include ₹ 42.00 Lakhs enhancement compensation received.
- 6) This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 7) Provision for Diminution in the value of Long Term Investments will be considered in the audited accounts for the year ended 31st March, 2026. The effect of the same is not expected to be material.
- 8) Previous year/ periods figures have been regrouped / reclassified, wherever necessary.
- 9) The above financial results of the Company are available on the Stock Exchanges website at www.nseindia.com, www.bseindia.com and on the Company's website at www.mgfldt.com.

FOR THE MOTOR & GENERAL FINANCE LIMITED

(RAJIV GUPTA)
CHAIRMAN & MANAGING DIRECTOR & CHIEF EXECUTIVE OFFICER
DIN : 00022964

Place: New Delhi
Date: 12th February, 2026



JAGDISH CHAND & CO.

CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26533626, 41759467 Fax: 41759467 email: mail@jcandco.org

To
The Board of Directors
THE MOTOR & GENERAL FINANCE LIMITED

LIMITED REVIEW REPORT OF THE INDEPENDENT AUDITORS ON THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2025

1. We have reviewed the accompanying Statement of Standalone unaudited financial results of THE MOTOR & GENERAL FINANCE LIMITED (the 'Company' for quarter and Nine month ended December 31, 2025 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as amended (the "Listing Regulations").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, and in compliance with Regulation 33 of the Listing Regulations is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. **Emphasis of Matter**

During the quarter ended 30th September, 2025 quoted investments in equity shares of an "Associate Company" were sold by the Company based on the valuation obtained from an independent valuer. (Refer note no 3).

Our conclusion is not modified in respect of this matter.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement, except
- i. Fair Value Changes in the value of long-term investments has not been made in above financial results

as explained in the notes published and as in view of the management, this will be considered in the audited accounts for the year ended March 31,2026. In opinion of Management the effect of the same is not expected to be material.

Our report on the statement is not modified in respect of the above matter.

For JAGDISH CHAND & CO.
Firm Registration No: 000129N
Chartered Accountants

Preeti



Preeti Basniwal
Partner
Membership No: 531468
UDIN: 26531468FEKWGA6009

Date: February 12, 2026
Place of Signature: New Delhi

THE MOTOR & GENERAL FINANCE LIMITED

REGD. OFFICE : MGF HOUSE , 4 / 17B, ASAF ALI ROAD, NEW DELHI 110002.
CIN : L74899DL1930PLC000208, Email ID: mgfstd@hotmail.com, Website : http://www.mgfstd.com, Phone : 23272216-18

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025 (₹ in Lakhs)

| Particulars | Consolidated | | | | | |
|---|-----------------------------|-----------------------------|-----------------------------|---------------------------------|---------------------------------|--------------------------|
| | Quarter ended 31-12-2025 | Quarter ended 30-09-2025 | Quarter ended 31-12-2024 | Nine Months ended 31-12-2025 | Nine Months ended 31-12-2024 | Year ended 31-03-2025 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 Income | | | | | | |
| (a) Revenue From Operations | 163.22 | 168.04 | 174.30 | 509.87 | 522.88 | 697.17 |
| (b) Other Income | 52.01 | 155.52 | 73.06 | 265.25 | 223.30 | 295.57 |
| Total Income | 215.23 | 323.56 | 247.36 | 775.12 | 746.18 | 992.74 |
| 2 Expenses | | | | | | |
| (a) Employee benefits expense | 55.79 | 58.63 | 59.87 | 166.20 | 183.04 | 246.84 |
| (b) Finance Costs | 5.54 | 6.72 | 3.83 | 18.32 | 18.45 | 19.91 |
| (c) Depreciation and amortisation expense | 27.19 | 25.82 | 28.18 | 78.77 | 84.52 | 112.61 |
| (d) Other expenses | 129.66 | 122.18 | 138.32 | 379.83 | 379.86 | 530.05 |
| Total Expenses | 218.18 | 213.35 | 230.20 | 643.12 | 665.87 | 909.41 |
| 3 Profit / (Loss) before share of profit/(loss) of associates, Exceptional items and Tax (1-2) | (2.95) | 110.21 | 17.16 | 132.00 | 80.31 | 83.33 |
| 4 Share of profit/(loss) of associates (net of tax) | 0.05 | 0.42 | (0.43) | (1.26) | (1.61) | (3.67) |
| 5 Profit / (Loss) before, Exceptional items and Tax (3-4) | (2.90) | 110.63 | 16.73 | 130.74 | 78.70 | 79.66 |
| 6 Exceptional items | - | - | - | - | - | - |
| 7 Profit / (Loss) before Tax (5-6) | (2.90) | 110.63 | 16.73 | 130.74 | 78.70 | 79.66 |
| 8 Tax Expenses | | | | | | |
| Current Tax | - | - | - | - | - | - |
| Deferred Tax | - | - | - | - | - | - |
| Tax Adjustment(Excess)/Short provision of earlier years | - | - | - | - | - | - |
| Total Tax Expenses | - | - | - | - | - | - |
| 9 Net Profit / (Loss) for the period (7-8) | (2.90) | 110.63 | 16.73 | 130.74 | 78.70 | 79.66 |
| 10 Other Comprehensive Income | | | | | | |
| (a) Items Not to be reclassified to Profit or Loss | - | - | - | - | - | 6.05 |
| (b) Income Tax relating to Item not to be reclassified to Profit or Loss | - | - | - | - | - | - |
| (c) Share of Other Comprehensive Income of Associates accounted for using Equity Method | - | (11.22) | - | (11.22) | - | (13.89) |
| (d) Items to be reclassified to Profit or Loss | - | - | - | - | - | - |
| (e) Income Tax relating to Item to be reclassified to Profit or Loss | - | - | - | - | - | - |
| Other Comprehensive Income/(Loss) for the period (Net of Tax Expense) | - | (11.22) | - | (11.22) | - | (7.84) |
| 11 Total Comprehensive Income (9+10) | (2.90) | 99.41 | 16.73 | 119.52 | 78.70 | 71.82 |
| 12 Profit/(Loss) attributable to | | | | | | |
| Owners of the Parent | (2.90) | 110.63 | 16.73 | 130.74 | 78.70 | 79.66 |
| Non Controlling Interests | - | - | - | - | - | - |
| 13 Other Comprehensive Income attributable to | | | | | | |
| Owners of the Parent | - | (11.22) | - | (11.22) | - | (7.84) |
| Non Controlling Interests | - | - | - | - | - | - |
| 14 Total Comprehensive Income attributable to | | | | | | |
| Owners of the Parent | (2.90) | 99.41 | 16.73 | 119.52 | 78.70 | 71.82 |
| Non Controlling Interests | - | - | - | - | - | - |
| 15 Paid-up equity share capital (Face Value of ₹ 5/- each) | 1,936.36 | 1,936.36 | 1,936.36 | 1,936.36 | 1,936.36 | 1,936.36 |
| 16 Reserves excluding Revaluation Reserves as per Balance Sheet | - | - | - | - | - | 3040.07 |
| 17 Earning Per Share before and after extraordinary items (of ₹ 5/- each) | | | | | | |
| a) Basic (₹) | (0.01) | 0.26 | 0.04 | 0.33 | 0.20 | 0.21 |
| b) Diluted (₹) | (0.01) | 0.26 | 0.04 | 0.33 | 0.20 | 0.21 |

Notes:

1) The above consolidated Unaudited financial results have been approved by the Audit Committee at their meeting held on Thursday, the 12th February, 2026 and thereafter approved by the Board of Directors at their meeting held on Thursday, the 12th February, 2026.

2) The Statutory Auditors have carried out Limited Review of the consolidated financial results of the company for the quarter and nine months ended on 31st December, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion of the above results.

3) This Statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The said financial results of the Company and its Associate have been prepared in accordance with Ind AS 110 "Consolidated Financial Statements" and Ind AS 28 "Investment in associates and joint ventures".

4) The Company is engaged in the single primary business of "Lease/ Renting/Sale of Immovable Property", and has only one reportable segment in accordance with Ind AS 108 - Operating Segments.

5) Other income for the the quarter and nine months ended 31st December, 2025 include ₹ 42.00 Lakhs enhancement compensation received & ₹ 54.31 Lakhs gain on sale of equity shares of Associate Company.



6) The consolidated financial results include the financial results of the following associates:

- a) India Lease Development Limited- 31.35% equity share holding
- b) Jayabharat Credit Limited- 43.45% equity share holding. (upto 18th September, 2025)

7) Company during the quarter ended 30th September, 2025 sold quoted investments in equity shares of an "Associate Company" namely Jayabharat Credit Limited based on the valuation obtained from an independent valuer, while prevailing quoted market prices for these equity shares were higher than the price at which sale has been made. This transaction was carried out as per the valuation report since the equity shares of this company are thinly traded on the stock exchange and company would not have been able to execute large volume at quoted price on stock exchange. Due to this sale of equity shares, company has recognised a gain of ₹ 54.31 Lakhs in the consolidated financial results during the nine months ended 31st December, 2025.

Due to this sale of equity shares, Jayabharat Credit Limited has ceased to be "Associate Company" during the quarter ended 30th September, 2025.

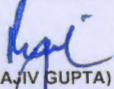
8) The Company's share in the financial results of Jayabharat Credit Limited, Associate of the company consolidated up to 18th September, 2025, the Loss for the period has not been considered in the consolidated financial results due to complete impairment in value of investment.

9) Provision for Diminution in the value of Long Term Investments will be considered in the audited accounts for the year ended 31st March, 2026. The effect of the same is not expected to be material.

10) Previous year/ period figures have been regrouped / reclassified, wherever necessary.

11) The above financial results of the Company are available on the Stock Exchanges website at www.nseindia.com, www.bseindia.com and on the Company's website at www.mgfild.com.

FOR THE MOTOR & GENERAL FINANCE LIMITED


(RAJIV GUPTA)
CHAIRMAN & MANAGING DIRECTOR & CHIEF EXECUTIVE OFFICER

DIN: 00022964

Place: New Delhi
Date: 12th February, 2026



JAGDISH CHAND & CO.

CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26533626, 41759467 Fax: 41759467 email: mail@jcandco.org

To

The Board of Directors
The Motor & General Finance Limited

LIMITED REVIEW REPORT OF THE INDEPENDENT AUDITORS ON THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of The Motor & General Finance Limited (the 'Company') which includes Company's share of profit/(loss) in its Associate for the quarter and nine months ended December 31, 2025 (the 'Statement') attached herewith, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, and in compliance with Regulation 33 of the Listing Regulations is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



OFFICES AT NOIDA (UP), AHMEDABAD (GUJRAT), BHIWADI (RAJASTHAN), , PATNA (BIHAR)

JAGDISH CHAND & CO.

CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26533626, 41759467 Fax: 41759467 email: mail@jcandco.org

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

| S. No. | Company Name | Relationship |
|--------|-------------------------------------|--------------------------------------|
| 1. | The Motor & General Finance Limited | Company |
| 2. | India Lease Development Limited | Associate |
| 3. | Jayabharat Credit Limited | Associate (up to September 18, 2025) |

5. The accompanying Statement includes the Company's share of net profit after tax of Rs (1.26) Lakhs & Total Comprehensive Income of Rs. (11.22) Lakhs for the nine months ended December 31, 2025 of Associate Company reviewed by us.

In respect of the interim financial statement reviewed by us of an Associate of the company consolidated up to September 18, 2025, Company's share of loss for the period has not been considered in the consolidated financial results due to existing complete impairment in value of investment as on September 18, 2025. (Refer Note No. 8)

Our conclusion on the statement is not modified in respect of the above matter.

6. **Emphasis of Matter**

- a. During the quarter ended September 30, 2025 quoted investments in equity shares of an "Associate Company" were sold by the Company based on the valuation obtained from an independent valuer. (Refer note no 7).

Our conclusion is not modified in respect of this matter.

- b. In respect of India Lease Development Limited, an Associate of the Company, following Emphasis of Matter in their limited review report dated February, 12, 2026 which is reproduced below

- i. During the quarter ended 30th September, 2025 quoted investments in equity shares of a Company were sold by the Company based on the valuation obtained from an independent valuer

Our conclusion is not modified in respect of this matter.

7. The financial results of India Lease Development Limited, an Associate of the Company have following information through notes, which is reproduced as under:

- i. Fair Value Changes in the value of long-term investments has not been made in above financial results

OFFICES AT NOIDA (UP), AHMEDABAD (GUJRAT), BHIWADI (RAJASTHAN), , PATNA (BIHAR)



JAGDISH CHAND & CO.

CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26533626, 41759467 Fax: 41759467 email: mail@jcandco.org

Our conclusion on the statement is not modified in respect of the above matter.

8. 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 aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement, except,
- i. Fair Value Changes in the value of long-term investments has not been made in above financial result as explained in the notes published and as in view of the management, this will be considered in the audited accounts for the year ended March 31, 2026.

Our report on the statement is not modified in respect of the above matter.

For JAGDISH CHAND & CO.
Firm Registration No: 000129N
Chartered Accountants

Preeti

Preeti Basniwal
Partner

Membership No: 531468

UDIN: 26531468ZRSAMG8032



Date: February 12, 2026
Place of Signature: New Delhi