



VIKAS ECOTECH LTD.

(A NSE/ BSE Listed Company)

CIN : L65999DL1984PLCO19465

Web : www.vikasecotech.com

Email: info@vikasecotech.com

Tel. : +91-11-431 44444

February 05, 2026

Listing Compliance Department
National Stock Exchange of India Limited.
Exchange Plaza, Bandra-Kurla Complex,
Bandra (E), Mumbai 400051
Fax: 022-26598235/36

Listing Compliance Department
BSE Limited.
Phirozee Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

NSE Symbol: VIKASECO

Scrip Code: 530961

Sub: Outcome of Board Meeting held on Thursday, February 05, 2026
Ref: Unaudited Financial Results for the quarter ended December 31, 2025

Dear Madam/Sir,

Pursuant to Regulations 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e., Thursday, February 05, 2026, at the registered office of the Company, has considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended December 31, 2025, along with Limited Review Report by the Statutory Auditors of the Company. In Compliance with Regulation 33 of SEBI (LODR), Regulations 2015, copy of the same is enclosed as Annexure-I.

Meeting commenced	02:45 P.M.
Meeting concluded	03:25 P.M.
Venue	Vikas House, 3, Arihant Nagar, Punjabi Bagh West, Delhi 110026
Agenda	Unaudited Financial Results for the quarter ended December 31, 2025
Enclosure	Annexure-I

We request you to kindly take the above information on record and oblige.

Yours Faithfully,
for Vikas Ecotech Limited

Rajeev Kumar
Director (DIN: 10271754)



Independent auditor's limited review report on the quarterly and year to date unaudited standalone financial results of Vikas Ecotech Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To the board of directors of Vikas Ecotech Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Vikas Ecotech Limited for the quarter ended 31 December 2025 and being submitted by the company pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Ind AS 34 and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KSMC & Associates

Chartered Accountants

FRN: 003565N



CA MUKESH AGGARWAL

(Partner)

M. No: 089109

UDIN: 26089109LFKIYZ2961

Place: New Delhi

Date: 05.02.2026

Vikas Ecotech Limited

CIN: L65999DL1984PLC019465

Registered office: Second Floor, Vikas House, 3, Arihant Nagar, Rohtak Road, Punjabi Bagh West, West Delhi, New Delhi, India, 110026

(All figures are in ₹ Lakhs, unless otherwise stated)

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

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income					
(a)	Revenue from operations	5,006.00	4,592.38	6,097.30	17,958.96	20,827.72
(b)	Other Income	232.89	177.12	138.95	505.02	299.17
	Total Income	5,238.89	4,769.50	6,236.25	18,463.98	21,126.90
2	Expenses:					
(a)	Cost of material consumed	2,791.14	2,243.89	2,810.75	7,914.54	8,922.64
(b)	Purchase of stock-in-trade	1,780.56	1,742.45	2,968.78	8,437.30	9,985.82
(c)	Change in Inventories of finished goods, stock-in-trade and work in progress	4.38	120.85	(119.78)	52.04	(46.31)
(d)	Employee Benefit Expense	124.82	102.73	115.91	331.82	299.03
(e)	Depreciation and Amortization Expense	111.30	108.44	99.40	315.28	290.84
(f)	Financial Costs	96.03	93.75	82.44	279.25	256.99
(g)	Other Expenses	279.02	237.96	193.33	728.69	936.66
	Total Expenses	5,187.25	4,650.06	6,150.82	18,058.92	20,645.67
3	Profit/(loss) before exceptional items and tax (1-2)	51.63	119.44	85.43	405.05	481.23
4	Exceptional items					
5	Profit/(loss) before tax (3-4)	51.63	119.44	85.43	405.05	1,767.93
6	Tax Expenses					
(a)	Current Tax	154.46	36.73	43.43	251.33	466.56
(b)	Tax for earlier years	30.04	6.54	10.91	43.11	34.40
(c)	Deferred Tax	(8.83)	(0.62)	50.16	(11.84)	36.42
	Profit/(Loss) for the period from continuing operations (5-6)	(124.04)	76.79	(19.06)	122.46	1,230.55
8	Profit/(loss) from discontinued operations	-	-	-	-	-
9	Tax expenses of discontinued operations	-	-	-	-	-
10	Profit/(loss) from Discontinued operations (after tax) (8-9)	-	-	-	-	-
11	Profit/(loss) for the period (7+10)	(124.04)	76.79	(19.06)	122.46	1,230.55
12	Other comprehensive income					
(a)	Items that will not be reclassified to profit or loss	(0.02)	0.17	6.80	0.52	5.52
(b)	Income Tax relating to items that will not be reclassified to profit or loss.	0.01	(0.04)	(1.71)	(0.13)	(1.39)
(c)	Items that will be reclassified to profit or Loss	-	-	-	-	-
(d)	Income Tax relating to items that will be reclassified to profit or loss.	-	-	-	-	-
	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (11+12)	(0.02)	0.13	5.09	0.39	4.13
13	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (11+12)	(124.05)	76.92	(13.98)	122.85	1,234.69
14	Paid up equity share capital (Face value of the share shall be indicated)	13,883.56	13,883.56	17,687.06	13,883.56	17,687.06
15	Other equity excluding Revaluation Reserves					
16	Earning per Equity Share (Equity shares of par value ₹1/- each)					
(a)	Basic (in ₹)	(0.01)	0.01	(0.00)	0.01	0.07
(b)	Diluted (in ₹)	(0.01)	0.01	(0.00)	0.01	0.09

Notes:

- The financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on 5th February 2026. The statutory auditor of the company has carried out limited review of the above financial results of the company for the Quarter & Nine months ended 31st December 2025 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Limited review report thereon.
- During the previous year, the company acquired 100% of the shares of Shamli Steels Private Limited (SSPL) through a share swap agreement. Under this agreement, the company issued 38,03,50,000 of its own shares in exchange for the shares of the SSPL, with no cash consideration paid. Pursuant to a Termination cum Settlement Agreement dated January 29, 2025, the Company has reversed the earlier share swap transaction with the shareholders of SSPL and has already transferred back the entire investment in SSPL to its original owners. Accordingly, although the formal approval from BSE, NSE, and the Hon'ble National Company Law Tribunal (NCLT) for the proposed reduction of share capital is still awaited, the Company has accounted for the reduction in share capital in the financial statements for the year ended 31st March' 2025, by extinguishing 38,03,50,000 equity shares of ₹1 each that were earlier issued pursuant to the said transaction. The financial statements for the year ended 31st March 2025 and Nine months ended 31st December 2025 reflect the reduced share capital and securities premium as at the balance sheet date, pending regulatory approvals.
- The weighted average number of equity shares outstanding during the period has been calculated after taking into effect of reduction in share capital and considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.
- Prior period expenses/income pertains to previous year, accordingly previous year figures have been restated. Previous year/period figures have been regrouped/ reclassified/ rearranged, wherever necessary.

6 Investor complaints

Pending at the beginning of the quarter	-
Received during the quarter	-
Disposed off during the quarter	-
Remaining unresolved at the end of the quarter	-

- The results of the Company are also available for investors at www.vikasecotech.com, www.bseindia.com and www.nseindia.com.

For **Vikas Ecotech Limited**

Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments**Operating segments:**

Infra & Energy

Chemical, Polymers & Special Additives

Identification of segments:

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products & services.

Segment revenue and results

The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income).

#	Particulars	Quater Ended			Nine Months Ended		Year Ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue by nature of products/services							
(a) Infra & Energy	1,545.18	1,569.86	2,874.76	7,764.86	9,805.54	13,500.93	
(b) Chemical, Polymers & Special Additives	3,460.82	3,022.52	3,222.55	10,194.10	11,022.19	15,080.95	
Total	5,006.00	4,592.38	6,097.30	17,958.96	20,827.72	28,581.88	
2 Segment Results before tax and interest							
(a) Infra & Energy	(25.08)	14.86	47.44	118.64	497.35	569.91	
(b) Chemical, Polymers & Special Additives	454.99	470.33	390.12	1,436.43	1,468.22	2,181.42	
Sub Total	429.92	485.20	437.56	1,555.07	1,965.58	2,751.34	
Less Finance costs	96.03	93.75	82.44	279.25	256.99	353.09	
Add Other income	232.89	177.12	138.95	505.02	299.17	505.62	
Less Other expenses	515.14	449.13	408.64	1,375.79	1,526.53	2,173.86	
Profit/(loss) before exceptional items and tax	51.63	119.44	85.43	405.05	481.23	730.00	
Exceptional items	-	-	-	-	1,286.70	1,286.70	
Profit/(loss) before tax	51.63	119.44	85.43	405.05	1,767.93	2,016.70	
Less Tax expenses	175.67	42.65	104.50	282.60	537.37	588.56	
Net profit	(124.04)	76.79	(19.06)	122.46	1,230.55	1,428.14	

3 Segment Assets and Liabilities

The assets and liabilities of the Company are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments.

4 Major customers

For the Quarter ending December 2025, Revenue from one Customers of the Infra & Energy Segment represented approximately Rs. 751.03 Lakhs and one Customers of the Chemical, Polymers & Special Additives represented approximately Rs. 542.90 Lakhs of the total revenue.

For the Quarter ending September 2025, the company does not have major customers as per IND-AS 108.

For the Quarter ending December 2024, Revenue from two Customers of the Infra & Energy Segment represented approximately Rs. 740.61 Lakhs and Rs. 612.47 Lakhs of the total revenue.

For the Nine Months ending December 2025, the company does not have major customers as per IND-AS 108.

For the Nine Months ending December 2024, the company does not have major customers as per IND-AS 108.

For the year ended 31 March 2025, the company does not have major customers as per IND-AS 108.



Independent auditor's limited review report on the quarterly and year to date unaudited consolidated financial results of Vikas Ecotech Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To the board of directors of Vikas Ecotech Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Vikas Ecotech Limited (the "Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the group") for the quarter ended 31 December 2025 and being submitted by the Parent pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The statement includes results of the following companies:
 - a. Vikas Ecotech Limited (The "Parent")
 - b. Vikas Organics Private Limited (subsidiary company)
5. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared results prepared in accordance with applicable principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KSMC & Associates
Chartered Accountants
FRN: 035565N


CA MUKESH AGGARWAL
(Partner)



M. No.: 089109
UDIN: 26089109FTLIUT5059

Place: New Delhi

Date: 05.02.2026

Vikas Ecotech Limited

CIN: L65999DL1984PLC019465

Registered office: Second Floor, Vikas House, 3, Arihant Nagar, Rohtak Road, Punjabi Bagh West, West Delhi, New Delhi, India, 110026

(All figures are in ₹ Lakhs, unless otherwise stated)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2025

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
(a) Revenue from operations	6,872.03	6,471.74	8,476.25	23,699.33	27,505.65	37,767.10
(b) Other Income	243.08	210.32	149.34	557.56	340.20	617.87
Total Income	7,115.11	6,682.06	8,625.59	24,256.89	27,845.86	38,384.98
2 Expenses:						
(a) Cost of material consumed	4,130.04	3,032.89	4,484.42	11,782.78	14,174.88	19,216.96
(b) Purchase of stock-in-trade	2,042.19	2,288.20	3,601.10	9,244.68	10,865.75	15,412.27
(c) Change in Inventories of finished goods, stock-in-trade and work in progress	(71.87)	471.46	(255.58)	326.40	(150.05)	(284.63)
(d) Employee Benefit Expense	164.28	128.67	168.54	439.41	430.72	544.95
(e) Depreciation and Amortization Expense	103.50	136.40	139.45	362.40	342.85	531.79
(f) Financial Costs	154.70	114.29	109.24	386.65	286.69	414.67
(g) Other Expenses	402.69	283.00	339.93	966.14	1,354.13	1,682.87
Total Expenses	6,925.53	6,454.91	8,587.10	23,508.47	27,304.97	37,518.88
3 Profit/(loss) before exceptional items and tax (1-2)	189.58	227.15	38.50	748.42	540.89	866.10
4 Exceptional items			-		1,286.70	1,286.70
5 Profit/(loss) before tax (3-4)	189.58	227.15	38.50	748.42	1,827.59	2,152.80
6 Tax Expense						
(a) Current Tax	214.68	50.28	32.84	352.70	481.57	661.91
(b) Tax for earlier years	54.69	-0.66	18.09	61.07	41.58	37.81
(c) Deferred Tax	(25.48)	2.11	42.98	(23.46)	36.42	(245.29)
7 Profit/(Loss) for the period from continuing operations (5-6)	-54.31	175.42	(55.42)	358.11	1,268.02	1,698.37
8 Profit/(loss) from discontinued operations					-	-
9 Tax expenses of discontinued operations					-	-
10 Profit/(loss) from Discontinued operations (after tax) (8-9)					-	-
11 Profit/(loss) for the period (7+10)	-54.31	175.42	(55.42)	358.11	1,268.02	1,698.37
12 Other comprehensive income						
(a) Items that will not be reclassified to profit or loss	0.18	0.30	13.97	0.33	5.12	12.31
(b) Income Tax relating to items that will not be reclassified to profit or loss.	(0.05)	(0.09)	(3.72)	(0.08)	(1.29)	(3.10)
(c) Items that will be reclassified to profit or Loss	-	-	-	-	-	-
(d) Income Tax relating to items that will be reclassified to profit or loss.	-	-	-	-	-	-
13 Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (11+12)	-54.17	175.63	(45.17)	358.36	1,271.85	1,707.58
14 Profit for the period attributable to:						
Shareholders of the Company	(165.64)	-	-	246.78	-	-
Non-controlling interests	111.33	-	-	111.33	-	-
15 Other comprehensive income for the period attributable to:						
Shareholders of the Company	0.20	-	-	0.32	-	-
Non-controlling interests	(0.07)	-	-	(0.07)	-	-
16 Total comprehensive income for the period attributable to:						
Shareholders of the Company	(165.44)	-	-	247.10	-	-
Non-controlling interests	111.27	-	-	111.27	-	-
14 Paid up equity share capital (Face value of the share shall be indicated)	13,883.56	13,883.56	17,687.06	13,883.56	17,687.06	13,883.56
15 Other equity excluding Revaluation Reserves						25,443.18
16 Earning per Equity Share (Equity shares of par value ₹1/- each)						
(a) Basic (in ₹)	(0.00)	0.01	(0.00)	0.03	0.07	0.10
(b) Diluted (in ₹)	(0.00)	0.01	(0.00)	0.03	0.07	0.10

Notes:

The financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on 5th February 2026. The statutory auditor of the company has carried out limited review of the above financial results of the company for the Quarter & Nine months ended 31st December 2025 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Limited review report thereon.

During the previous year, the company acquired 100% of the shares of Shamli Steels Private Limited (SSPL) through a share swap agreement. Under this agreement, the company issued 38,03,50,000 of its own shares in exchange for the shares of the SSPL, with no cash consideration paid. Pursuant to a Termination cum Settlement Agreement dated January 29, 2025, the Company has reversed the earlier share swap transaction with the shareholders of SSPL and has already transferred back the entire investment in SSPL to its original owners. Accordingly, although the formal approval from BSE, NSE, and the Hon'ble National Company Law Tribunal (NCLT) for the proposed reduction of share capital is still awaited, the Company has accounted for the reduction in share capital in the financial statements for the year ended 31st March 2025, by extinguishing 38,03,50,000 equity shares of ₹1 each that were earlier issued pursuant to the said transaction.

The financial statements for the year ended 31st March 2025 and half year ended 30th September 2025 reflect the reduced share capital and securities premium as at the balance sheet date, pending regulatory approvals.

During the quarter ended 31st December 2025, the Company's wholly-owned subsidiary, Vikas Organics Pvt. Ltd., issued equity shares by way of preferential allotment to raise funds for its business requirements, in compliance with the applicable provisions of the Companies Act, 2013. Pursuant to the allotment of 844,998 equity shares on 12th December 2025, the Company's shareholding in the Subsidiary was diluted from approximately 100% to 53.19%, while the

Company retained the same number of shares and the paid-up share capital of the Subsidiary increased. Notwithstanding such dilution, the Company continues to exercise control over the Subsidiary in terms of Ind AS 27 and Ind AS 110, by virtue of holding a majority of the voting rights and the ability to direct the relevant activities of the Subsidiary.

5 The weighted average number of equity shares outstanding during the period has been calculated after taking into effect of reduction in share capital and considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.

6 Prior period expenses/income pertains to previous year, accordingly previous year figures have been restated. Previous year/period figures have been regrouped/ reclassified/ rearranged, wherever necessary.

7 The results of the Company are also available for investors at www.vikasecotech.com, www.bscindia.com and www.nscindia.com.

For Vikas Ecotech Limited

Director

Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments**Operating segments:**

Infra & Energy- Holding company

Chemical, Polymers & Special Additives- Holding & Subsidiary company

Identification of segments:

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is

evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products & services.

Segment revenue and results

The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income).

#	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-Dec-25 (Unaudited)	30-Sep-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Mar-25 (Audited)
1 Revenue by nature of products/services							
(a) Infra & Energy	1,545.18	1,569.86	2,874.76	7,764.86	9,805.54	13,500.93	
(b) Chemical, Polymers & Special Additives	5,326.85	4,901.89	5,601.50	15,934.48	17,700.12	24,266.18	
Total	6,872.03	6,471.74	8,476.25	23,699.33	27,505.65	37,767.11	
2 Segment Results before tax and interest							
(a) Infra & Energy	(25.08)	14.86	47.44	118.64	497.35	569.91	
(b) Chemical, Polymers & Special Additives	796.75	664.34	598.88	2,226.82	2,117.72	2,852.59	
Sub Total	771.67	679.20	646.31	2,345.47	2,615.08	3,422.50	
Less Finance costs	154.70	114.29	109.24	386.65	286.69	414.67	
Add Other income	243.08	210.32	149.34	557.56	340.20	617.87	
Less Other expenses	670.47	548.08	647.91	1,767.95	2,127.70	2,759.61	
Profit before Exceptional Item & Tax	189.58	227.15	38.50	748.42	540.89	866.09	
Exceptional Items	-	-	-	-	1,286.70	1,286.70	
Profit before tax	189.58	227.15	38.50	748.42	1,827.59	2,152.80	
Less Tax expenses	243.89	51.73	93.92	390.31	559.57	454.43	
Net profit	(54.31)	175.42	(55.42)	358.11	1,268.02	1,698.37	

3 Segment Assets and Liabilities

The assets and liabilities of the Company are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments.

4 Major customers

For the Quarter ending December 2025, the company does not have major customers as per IND-AS 108.

For the Quarter ending September 2025, the company does not have major customers as per IND-AS 108.

For the Quarter ending December 2024, the company does not have major customers as per IND-AS 108.

For the Nine Months ending December 2025, the company does not have major customers as per IND-AS 108.

For the Nine Months ending December 2024, the company does not have major customers as per IND-AS 108.

For the year ending 31st March 2025, the company does not have major customers as per IND-AS 108.