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Ambalal Sarabhai Enterprises Limited
Registered Office : Shantisadan, Mirzapur Road, Ahmedabad-380001.
Telephone : +9179-25507671 / 25507073, Fax : +9179-25507483, E-mail : ase@sarabhai.co.in

Ref. No. :

Date :

Date: 12.08.2026

To
The General Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.
Scrip Code: 500009

Subject: Outcome of the Board Meeting held on Wednesday, 12th August, 2026.

Dear Sir,

Following matters have been discussed, considered, and approved by the Board of Directors in its meeting held on 12th August, 2026:

1. Pursuant to Regulations 30 & 33 of Chapter IV read with Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors of the Company in their meeting held on 12th August, 2026, has considered, approved and taken on record the Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter ended on 30th June, 2026 along with Limited Review Report of Auditors thereon.

   In this regard, please find enclosed herewith the following:

   A. Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter ended on 30th June, 2026; and
   B. Limited Review Report issued by the Statutory Auditors of the Company.

You are requested to take the same on your record.

The meeting commenced on 02:30 P.M. and ended on 4:40 P.M.

Thanking you,

For Ambalal Sarabhai Enterprises Limited

DISHA MAHESH PUNJANI
Digitally signed by DISHA MAHESH PUNJANI
Date: 2026.08.12 16:43:17 +05'30'

Ms. Disha M. Punjani
Company Secretary & Compliance Officer
F13158

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Ref. No. :

Date :

Statement of Consolidated Unaudited Financial Results for the Quarter Ended June 30, 2026

Rs. in lakhs except per share data

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Refer Note 6	Unaudited	Audited
1	**Income**				
	(a) Revenue from operations	4,356.26	6,548.73	4,033.88	20,227.17
	(b) Other Income (Refer Note 3)	202.76	261.18	835.81	1,517.17
	Total Income	4,559.02	6,809.91	4,869.69	21,744.34
2	**Expenses**				
	(a) Cost of raw materials consumed	690.22	312.01	489.38	1,921.12
	(b) Purchase of stock-in-trade	2,369.65	3,464.20	1,869.31	10,013.36
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(886.88)	216.04	(31.11)	(20.45)
	(d) Employee benefits expense	756.35	887.78	737.74	3,255.05
	(e) Finance costs	97.77	142.12	100.62	408.63
	(f) Depreciation and amortisation expense	134.78	104.52	88.10	394.35
	(g) Other expenses	972.61	1,099.12	820.51	3,881.83
	Total Expenses	4,134.50	6,225.79	4,074.55	19,853.89
3	Profit before Share of Joint Ventures, Associate, Exceptional items and tax (1-2)	424.52	584.12	795.14	1,890.45
4	Share of Profit/(Loss) of Joint Ventures and Associate accounted for using Equity Method	43.34	41.18	(1.76)	42.18
5	**Profit before exceptional items and tax (3+4)**	467.86	625.30	793.38	1,932.63
6	Exceptional items (Net of tax) (Refer Note 4)	-	-	-	(81.99)
7	**Profit before Tax (5+6)**	467.86	625.30	793.38	1,850.64
8	**Tax Expense**				
	Current Tax	35.34	113.56	10.33	247.40
	Short/(Excess) provision related to earlier years	25.57	(146.26)	-	(145.60)
	Deferred Tax Charge/(Credit)	9.37	7.89	(39.30)	(31.48)
	Total Tax Expense	70.28	(24.81)	(28.97)	70.32
9	**Net Profit for the period/year after tax (7-8)**	397.58	650.11	822.35	1,780.32
	Attributable to:				
	Equity Holders of the Parent	397.58	650.12	822.34	1,780.35
	Non-Controlling Interest	*	(0.01)	0.01	(0.03)
		397.58	650.11	822.35	1,780.32
10	**Other Comprehensive Income (Net of Tax)**				
	Items that will not be classified to profit and loss				
	(i) Re-measurement loss on defined benefit plans	6.35	19.93	(12.38)	31.02
	(ii) Income Tax impact on above	(1.63)	(5.30)	3.11	(7.69)
	(iii) Share of Other Comprehensive Income/(Loss) of Joint Ventures and Associate accounted for using Equity method (Net of tax)	0.38	1.84	(0.52)	1.51
	Total Other Comprehensive Income/(Loss) (Net of Tax)	5.10	16.47	(9.79)	24.84
	Attributable to:				
	Equity Holders of the Parent	5.10	16.47	(9.79)	24.84
	Non-Controlling Interest	*	*	*	*
		5.10	16.47	(9.79)	24.84
11	**Total Comprehensive Income for the period/year (9+10)**	402.68	666.58	812.56	1,805.16
	Attributable to:				
	Equity Holders of the Parent	402.68	666.59	812.55	1,805.19
	Non-Controlling Interest	*	(0.01)	0.01	(0.03)
		402.68	666.58	812.56	1,805.16
12	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	7,663.33	7,663.33	7,663.33	7,663.33
13	Other Equity				8,172.44
14	**Earnings Per Share in Rs. (Not annualised)**				
	- Basic/Diluted	0.52	0.85	1.07	2.32
	(See accompanying notes to the Consolidated Unaudited Financial Results)				

* Represents amount below Rs. 500/-

S. ENGINEER & CO. CHARTERED ACCOUNTANTS FIRM REG. NO 110417W AHMEDABAD

CIN No. L52100GJ1978PLC003159

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Ref. No. :

Date :

Notes to the Consolidated Unaudited Financial Results:

1 The above consolidated unaudited financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

2 The above consolidated unaudited financial results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on August 12, 2026 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unqualified opinion.

3 Other income includes:

Rs. in Lakhs

Particulars	Quarter Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
Past obligation in respect of sales tax and custom duty no longer required	-	-	664.64	664.64

4 Exceptional Items

Rs. in Lakhs

Particulars	Quarter Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
Statutory Impact of New Labour Codes (Net of taxes)	-	-	-	(81.99)

Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the "New Labour Codes'. The New Labour Codes has resulted in a one-time material increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements as per the of New labour Codes and relevant Accounting Standard, the Group has assessed and accounted the estimated incremental impact as Exceptional Item for the year ended March 31, 2026 amounting to Rs. 81.99 Lakhs (net of taxes of Rs. 27.58 Lakhs). Upon notification of the related Rules to the New Labour Codes by the Government and any further clarification from the Government on other aspects of the New Labour Codes, the Group will evaluate and account for additional impact if any, determined in subsequent periods.

5 Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

6 The figures for the quarter ended March 31, 2026 is the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third Quarter of the respective financial years which were subjected to limited review by the statutory auditors.

7 Refer Annexure - I for Segment Revenue, Results, Assets and Liabilities (Consolidated).

For **Ambalal Sarabhai Enterprises Limited**

Chairman

Place: Vadodara
Date: August 12, 2026

SORAB S. ENGINEER & CO. FIRM REG. NO. 110417W AHMEDABAD CHARTERED ACCOUNTANTS

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Ambalal Sarabhai Enterprises Limited

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Ref. No. :

Date :

Annexure - I : Segment Revenue, Results, Assets and Liabilities (Consolidated) for the Quarter Ended June 30, 2026

Rs. in Lakhs

Particulars	**Quarter Ended**			**Year ended**
	30.06.2026	**31.03.2026**	**30.06.2025**	**31.03.2026**
	Unaudited	**Refer Note 6**	**Unaudited**	**Audited**
Segment Revenue (Net Sales/Income from Operations)				
a) Pharmaceuticals	2,526.10	3,033.83	2,546.42	11,050.62
b) Electronics	1,832.68	3,514.90	1,487.46	9,177.64
Total	**4,358.78**	**6,548.73**	**4,033.88**	**20,228.26**
Less: Inter Segment Revenue	(2.52)	-	-	(1.09)
Net Sales /Income from Operations	**4,356.26**	**6,548.73**	**4,033.88**	**20,227.17**
Segment Results				
Segment Results before Interest & Tax				
a) Pharmaceuticals	438.47	372.96	837.75	1,315.20
b) Electronics	127.16	394.46	56.25	1,026.06
Total Segment Results	**565.63**	**767.42**	**894.00**	**2,341.26**
Less: Interest & Finance Charges	97.77	142.12	100.62	408.63
Profit from Ordinary Activities	**467.86**	**625.30**	**793.38**	**1,932.63**
Exceptional items (net of tax)	-	-	-	(81.99)
Profit before Tax	**467.86**	**625.30**	**793.38**	**1,850.64**
Other Information				
Segment Assets				
a) Pharmaceuticals	20,752.91	20,721.17	20,338.92	20,721.17
b) Electronics	6,317.52	7,391.70	5,454.63	7,391.70
Total Assets	**27,070.43**	**28,112.87**	**25,793.55**	**28,112.87**
Segment Liabilities				
a) Pharmaceuticals	4,706.13	4,773.92	4,973.98	4,773.92
b) Electronics	1,042.72	1,849.70	856.80	1,849.70
Total Liabilities	**5,748.85**	**6,623.62**	**5,830.78**	**6,623.62**

Notes :

1 Considering the nature of the Group's business and operations, as well as based on reviews performed by Chief operating decision maker regarding resource allocation and performance management, the Group has identified following as reportable segments in accordance with the requirements of Ind AS 108 - Operating Segments". The above total liabilities do not include borrowings.

Classification of Business Segments :
-Pharmaceuticals
-Electronics

2 Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

For **Ambalal Sarabhai Enterprises Limited**

Chairman

Place: Vadodara
Date: August 12, 2026

S. ENGINEER & CO.
FIRM REG. NO.
110417W
AHMEDABAD
CHARTERED ACCOUNTANTS

SORAB S. ENGINEER & CO. (Regd.)
CHARTERED ACCOUNTANTS

TELEPHONE : +91 79 48006782
EMAIL :sbchokshi@sseco.in
sseahm@hotmail.com
WEB : www.sseco.in

INDIA

804-805, SAKAR-IX,
BESIDE CITY GOLD,
ASHRAM ROAD,
AHMEDABAD-380 009

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF AMBALAL SARABHAI ENTERPRISES LIMITED

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of **Ambalal Sarabhai Enterprises Limited** ("the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of net profit after tax and total other comprehensive income of its joint ventures and its Associate for the quarter ended June 30, 2026 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other 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 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. A review of interim financial information 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:

Parent Company	Ambalal Sarabhai Enterprises Limited
Subsidiary Companies	Systronics (India) Limited
	Synbiotics Limited
	Asence Pharma Private Limited
	Sarabhai Chemicals (India) Private Limited
	Sarabhai M Chemicals Limited
	Suvik Hitek Private Limited
	Swetsri Investments Private Limited
	Asence Inc. USA
Joint Ventures	Cosara Diagnostics Private Limited
	Vovantis Laboratories Private Limited
Associate	Haryana Containers Limited

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FIRM REG NO
110417W
AHMEDABAD
CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 the aforesaid Indian Accounting Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results also include the Group's share of net profit after tax and total comprehensive income of Rs. 28.98 Lakhs and Rs. 29.56 Lakhs respectively for the quarter ended June 30, 2026, as considered in the Statement, in respect of one joint venture. These financial statements have been reviewed by other auditor whose report has been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint venture, is based solely on the report of the other auditor and the procedures performed by us as stated under Auditor's Responsibilities section above.

   Our opinion on the consolidated financial results is not modified in respect of the above matter with respect to our reliance on the work done and the report of the other auditors.

7. We did not review the interim financial results of one foreign subsidiary included in the consolidated unaudited financial results, which has not been reviewed by their auditor, whose interim financial results reflect total revenues of Rs. 44.30 Lakhs, total net profit after tax and total comprehensive income of Rs. 19.86 Lakhs for the quarter ended June 30, 2026, as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

   Our conclusion on the Statement is not modified in respect of our reliance on the interim financial results certified by the Management.

For **Sorab S. Engineer & Co.**
Chartered Accountants
Firm Registration No. 110417W

CA. Chokshi Shreyas B.
Partner
Membership No.100892
UDIN: 26100892ZPASQJ9367

SORAB S. ENGINEER & CO. CHARTERED ACCOUNTANTS FIRM REG. NO. 110417W AHMEDABAD

Vadodara
August 12, 2026

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Ambalal Sarabhai Enterprises Limited

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Ref. No. :

Date :

Statement of Standalone Unaudited Financial Results for the Quarter Ended June 30, 2026

Rs. in Lakhs except per share data

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Refer Note 5	Unaudited	Audited
1	**Income**				
	(a) Revenue from operations	54.37	151.85	163.60	394.37
	(b) Other Income (Refer Note 4)	169.69	315.59	817.10	1,557.36
	Total Income	**224.06**	**467.44**	**980.70**	**1,951.73**
2	**Expenses**				
	(a) Purchase of Stock-in-trade	46.20	155.14	160.38	392.81
	(b) Changes in inventories of Stock-in-trade	6.74	(6.74)	-	(6.74)
	(c) Employee benefits expense	47.88	50.83	43.23	202.92
	(d) Finance costs	17.14	16.84	6.44	40.43
	(e) Depreciation and amortization expense	1.94	2.34	2.38	9.46
	(f) Other expenses	75.58	88.02	79.40	317.82
	Total Expenses	**195.48**	**306.43**	**291.83**	**956.70**
3	**Profit before exceptional items and tax (1-2)**	**28.58**	**161.01**	**688.87**	**995.03**
4	Exceptional items (Net of tax)	-	-	-	-
5	**Profit Before Tax for the Period/Year (3+4)**	**28.58**	**161.01**	**688.87**	**995.03**
6	**Tax Expense**				
	Current Tax	-	16.12	-	16.12
	Short/(Excess) provision related to earlier years	25.57	(132.92)	-	(132.92)
	Deferred Tax Charge	-	12.67	0.44	12.74
	Total Tax Expense	**25.57**	**(104.13)**	**0.44**	**(104.06)**
7	**Profit after Tax for the Period/Year (5-6)**	**3.01**	**265.14**	**688.43**	**1,099.09**
8	**Other Comprehensive Income/(Loss) (Net of Tax)**				
	Items that will not be classified to profit and loss				
	(i) Re-measurement of defined benefit plans	(0.12)	3.59	(1.36)	(0.48)
	(ii) Income Tax impact relating to above	-	(0.90)	0.34	0.12
	Total Other Comprehensive Income/(Loss) (Net of Tax)	**(0.12)**	**2.69**	**(1.02)**	**(0.36)**
9	**Total Comprehensive Income for the Period/Year (7+8)**	**2.89**	**267.83**	**687.41**	**1,098.73**
10	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	7,663.33	7,663.33	7,663.33	7,663.33
11	Other Equity				(1,715.11)
12	**Earnings Per Share in ₹ (Not Annualised)**				
	- Basic/ Diluted	0.004	0.35	0.90	1.43
	(See accompanying notes to the Standalone Audited Financial Results)				

Notes to the Standalone Audited Financial Results:

1 The above standalone audited financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

2 The above standalone audited financial results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on August 12, 2026 in in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unqualified conclusion.

3 The Company is engaged in the business of 'Pharmaceuticals' which in the terms of Ind AS 108 on 'Operating Segments', constitutes a single reporting segment.

4 Other income includes:

Rs. In Lakhs

Particulars	Quarter Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
Past obligation in respect of sales tax and custom duty no longer required	-	-	664.64	664.64

5 The figures for the quarter ended March 31, 2026 is the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third Quarter of the respective financial years which were subjected to limited review by the statutory auditors.

6 Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

SORAB S. ENGINEER & CO.
FIRM REG. No. 110417W
AHMEDABAD
CHARTERED ACCOUNTANTS

Place: Vadodara
Date: August 12, 2026

For **Ambalal Sarabhai Enterprises Limited**

Chairman

CIN No. L52100GJ1978PLC003159

SORAB S. ENGINEER & CO. (Regd.)
CHARTERED ACCOUNTANTS

TELEPHONE : +91 79 48006782
EMAIL :sbchokshi@sseco.in
sseahm@hotmail.com
WEB : www.sseco.in

INDIA

804-805, SAKAR-IX,
BESIDE CITY GOLD,
ASHRAM ROAD,
AHMEDABAD-380 009

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF AMBALAL SARABHAI ENTERPRISES LIMITED

Introduction

We have reviewed the accompanying standalone unaudited financial results of **Ambalal Sarabhai Enterprises Limited** ("the Company") for the quarter ended June 30, 2026 ("the Statement"), 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").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared 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 relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone Statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the person 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 of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in the audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as stated in the above paragraph, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures for year ended March 31, 2026 and the published unaudited figures for the nine months ended December 31, 2025.

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

For **Sorab S. Engineer & Co.**
Chartered Accountants
Firm Registration No. 110417W

CA. Chokshi Shreyas B.
Partner
Membership No.100892
UDIN: 26100892BPCBQA5030

SORAB S. ENGINEER & CO.
FIRM REG. NO.
110417W
AHMEDABAD
CHARTERED ACCOUNTANTS

Vadodara
August 12, 2026