L. V. SHINDE GROUP®
SINCE 1983

ANNUAL REPORT 2025-2026

DELIVERING EXCELLENCE

CONTENT

Corporate Overview

L. V. SHINDE GROUP®
SINCE 1983

CORPORATE INFORMATION

LALASAHEB VITTHALRAO SHINDE (Founder)

Board of Directors
Mr. Lalasaheb Vitthalrao Shinde
(Whole time Director)
Mr. Rajendra Lalasaheb Shinde
(Managing Director)
Mr. Amol Sharad Shingate
(Executive Director)
Mrs. Manisha Rajendra Shinde
(Non-Executive Director)
Mr. Sagar Shrirang Jadhav
(Independent Director)
CA. Gautam Deendayal Sharma
(Independent Director)
Mrs. Asha Kaul
(Independent Director)

Key Managerial Personnel
Mr. Amol Sharad Shingate
(Chief Executive Officer)
CA. Nikhilesh Ratanlal Loya
(Chief Financial Officer
CS. Anshuman Singh Tomar
(Company Secretary &
Compliance Officer)

Statutory Auditors
Bharat J Rughani & Co.
Chartered Accountants

Internal Auditors
CA. Prakash Jha

Secretarial Auditor
Jaiswal A & Co.
CS Arun Kumar Jaiswal

Registered Office
Kohinoor World Tower,
Tower-3, Floor 10th,
Office No. 1002 to 1005,
Old Pune - Mumbai Highway,
Chinchwad East, Pune - 411 019

Contact
Phone: +917028091800
CIN: L63040PN2005PLC020759
Web: www.supremefacility.com
Email: info@supremefacility.com

Registrar & Share Transfer Agent
KFin Technologies Limited
Selenium Tower B, Plot
Nos. 31 & 32 Financial District
Nanakramguda Serilingampally
Mandal Hyderabad - 500032 India
Ph: +91 40 6716 1767
Email: einward.ris@kfintech.com
Website: www.kfintech.com

Subsidiaries/Associates/Joint Venture
Trimurty Utility Services Private Limited
(Subsidiary Company)
Ialpha Mobility Solutions Private Limited
(Subsidiary Company)
Everdew Engineering Private Limited
(Subsidiary Company)
Purple Crest Services Private Limited
(Associate Company)
L V Shinde Group Joint Venture
(Joint Venture)

Bankers
IDBI Bank
HDFC Bank
Kotak Mahindra Bank
Axis Bank
ICICI Bank
Yes Bank

Listing on
NSE EMERGE
NSE SYMBOL: SFML
ISIN: INE0U6N01014

FORWARD LOOKING STATEMENT

This annual report contains forward-looking statements about the Company's anticipated financial position, operational results, business plans, and prospects. These statements often include terms such as "believe," "plan," "anticipate," "continue," "estimate," "expect," "may," "will," and similar expressions. Such forward-looking statements rely on assumptions and foundations which we have made in good faith and believe to be reasonable. However, we caution that actual outcomes, performance, or achievements may vary significantly from what is expressed or implied in these forward-looking statements. We are under no obligation to update or revise any forward-looking statements, whether due to new information, future events, or other factors.

KEY HIGHLIGHTS OF THE YEAR

FY 2025-26 was marked by a significant expansion in the Company's business scale, supported by strong demand for integrated facility management and allied services. The Company continued to strengthen its operational capabilities, customer relationships and service portfolio while maintaining its focus on sustainable value creation.

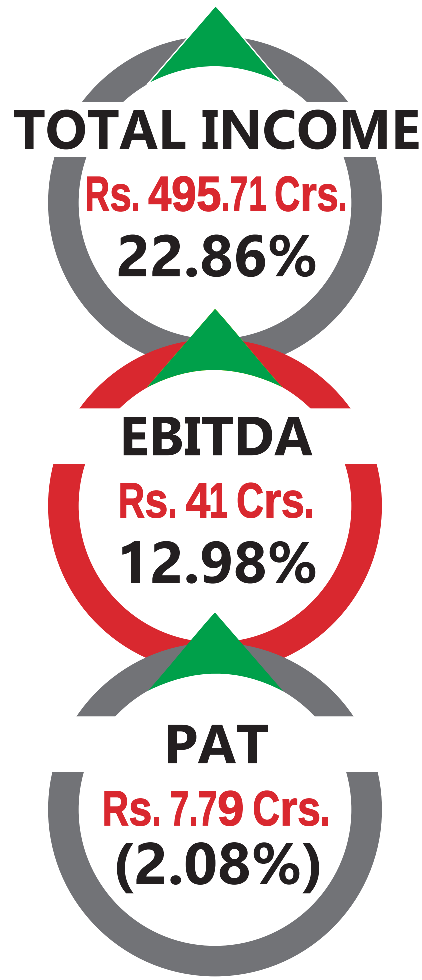
Financial Performance at a Glance

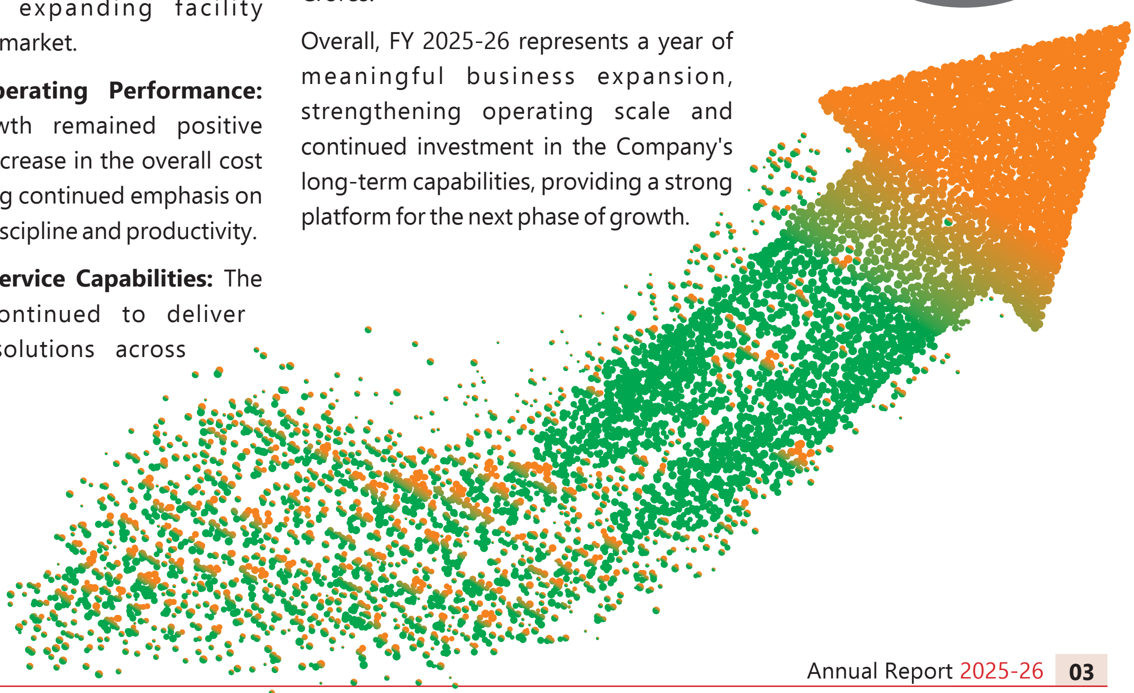
- **Total Income:** ₹ 495.71 crore, compared with ₹ 403.49 crore in FY 2024-25, representing a robust 22.86% year-on-year growth.
- **EBITDA (before exceptional items):** ₹ 41.00 crore, compared with ₹ 36.29 crore in the previous year, registering a healthy 12.98% growth.
- **Profit After Tax:** ₹ 7.79 crore, compared with ₹ 7.95 crore in FY 2024-25, reflecting a marginal decline of 2.08% due to the exceptional items of ₹ 3.54 Crores.
- **Revenue Momentum:** The substantial increase in income demonstrates the Company's ability to scale its operations and capture opportunities across the expanding facility management market.
- **Resilient Operating Performance:** EBITDA growth remained positive despite the increase in the overall cost base, reflecting continued emphasis on operational discipline and productivity.
- **Diversified Service Capabilities:** The Company continued to deliver integrated solutions across housekeeping and cleaning, security, technical and engineering services, staffing and manpower solutions, pest control, landscaping and other specialised facility management services.
- **People and Technology:** Continued investment in workforce capabilities, training, digitalisation and technology-enabled processes strengthened the Company's ability to deliver consistent and efficient services at scale.
- **Customer-Centric Growth:** Strong relationships with customers across multiple industries continued to support recurring business and provide a stable platform for future expansion.

Performance Perspective

The year witnessed a strong 22.86% expansion in Total Income, accompanied by 12.98% growth in EBITDA, demonstrating the Company's continued ability to scale its operations while generating healthy operating earnings. PAT remained broadly resilient, with the marginal decline of 2.08% reflecting the impact of exceptional items of ₹ 3.54 Crores.

Overall, FY 2025-26 represents a year of meaningful business expansion, strengthening operating scale and continued investment in the Company's long-term capabilities, providing a strong platform for the next phase of growth.



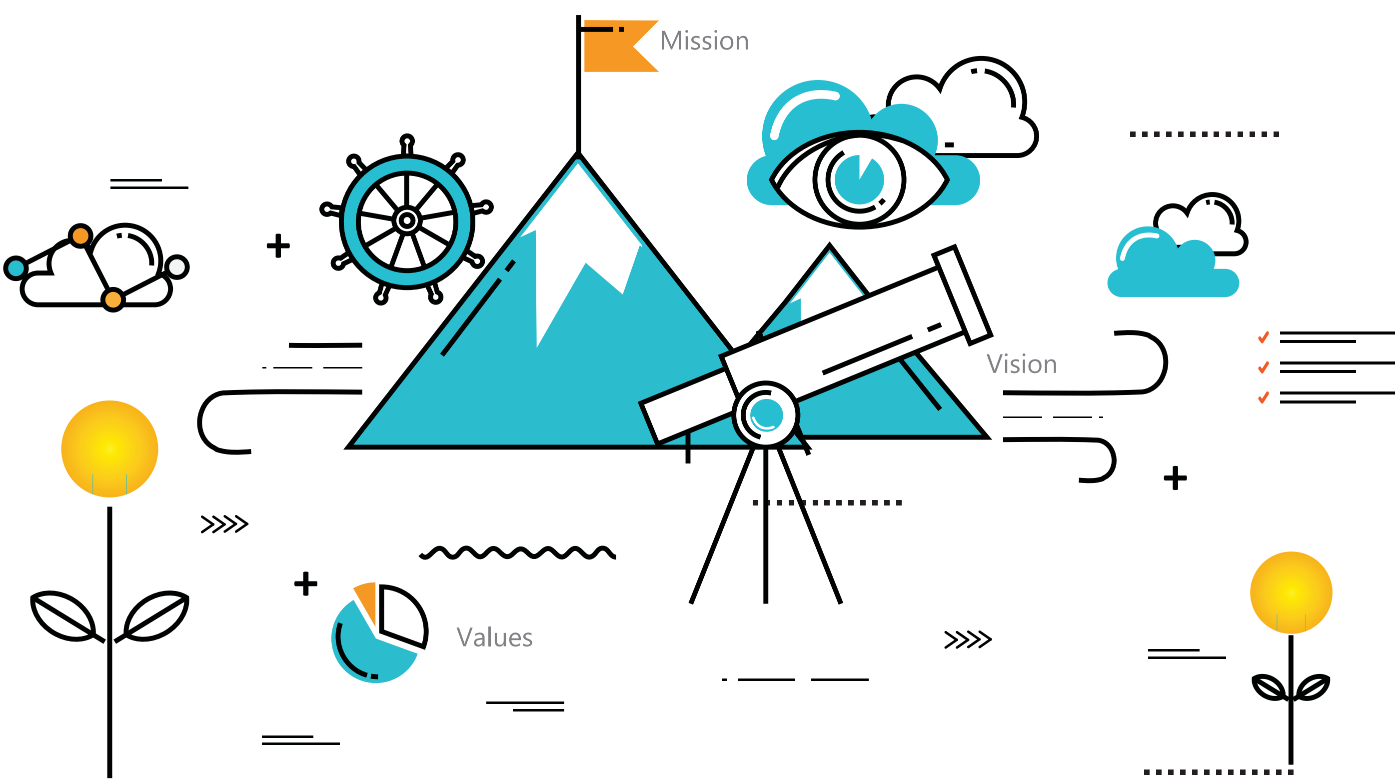


ABOUT US–INTRODUCTION

Mission | Vision | Values

Supreme Facility Management Limited (The Company) is an integrated business services provider focused in offering Integrated Facility Management ("IFM") services and other Support Services ("Support Services") to industries across multiple sectors. IFM service portfolio broadly includes (i) soft services such as housekeeping and cleaning services, disinfecting and sanitizing services, pest control, horticulture, and facade cleaning; (ii) hard service such as maintenance, repair, overhaul and performance management of electrical, plumbing and maintenance services (iii) Staffing Service where we supply the workforce for various support service; Our Other Support Services portfolio broadly includes (i) Employee Transportation ("ET") services whereby we provide transportation services for the employees of our clients; (ii) Corporate Food Solution Services ("CFSS") whereby we offer catering services for employees of our corporate clients; (iii) Supply Chain Management Services ("SCM") whereby we provide Third-party logistics (3PL) service for our clients and (iv) Production Support Services ("PSS") whereby we supplying the workforce to the manufacturing companies for production, material handling, and maintenance. In catering our clients with our service portfolio, we are supported by our Subsidiaries and Associate. Supreme Facility delivers integrated solutions designed to streamline and optimize client operations across industries.

Founded with a vision to redefine the standards of facility management, Supreme Facility Management Limited has consistently delivered high-impact services through a combination of skilled workforce, advanced technology, and customer-centric processes. Our NSE SME Emerge listing reflects our commitment to transparency, governance, and long-term value creation for stakeholders.



SFM PURPOSE, VISION, MISSION & VALUES

PURPOSE
Delivering Sustainable solutions for a Greener and Safer world

VISION
We want to maintain a sustainable and excellent environment for our customers and employees at workplace

MISSION
High Quality service for Customer Delight

VALUES
Accountability, Integrity, Excellence, Leadership & Customer Centricity

Accountability
Consistently Delivering on our Commitments

Integrity
Action that Build Trust & Confidence

Leadership
Lead & Demonstrate by Example

Customer Centricity
Exceeding Client Expectations

Excellence
Safety, Sustainability & Quality as core business drivers

WHY SUPREME ?

Strong Legacy & Track Record
- 40+ years of experience and counting 13+ states and 4 Union Territories
- Consistent strong growth over many years with 90% Client retention rate
- 150+ strong client base & 82+ cities covered across the country

Statutory Compliances (HR & IR Strengths)
- Right HR Support for the site to ensure no IR/legal issues
- Monitor & Track Compliance requirements to ensure no IR/legal issues
- Awareness of local market dynamics & Contacts with local authorities
- Mitigation of Labour issue and ensure no impact to principal employer

Experienced & Capable Team
- Presence in geographies across India
- Client base across various industry verticals
- Delivered complex client specific deliveries
- Capable Leadership Team of more than 15 professionals

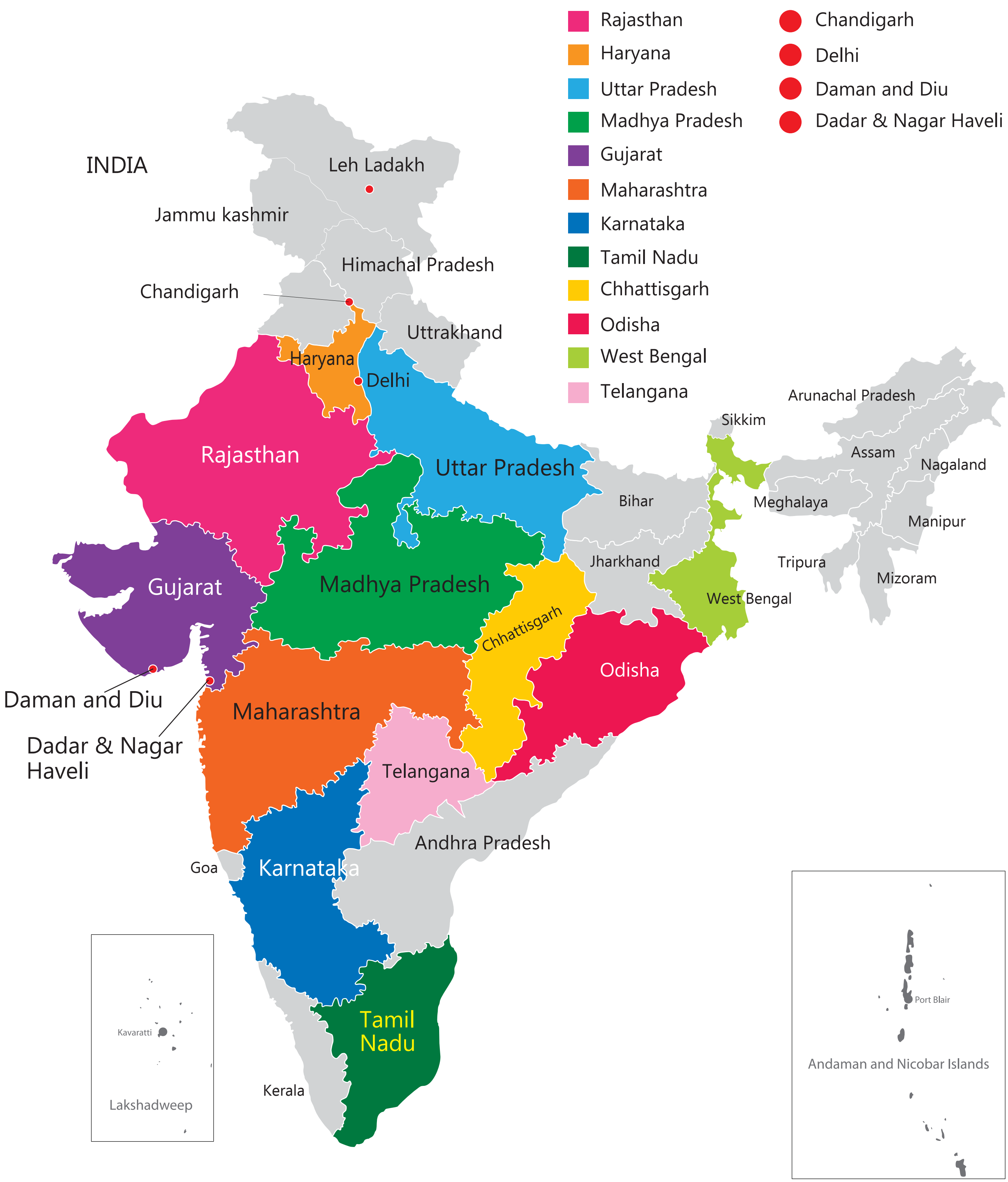
Technology Advantage
- Strong Tech Leadership
- Integration of Technology in each aspect of FM
- Real time Tracking of Tasks completed
- Complete Data Analytics and Digital Solutions

Unique Business Model & Focus On ESG
- Strong delivery framework on Environment Sustainability and Corporate Governance
- Various nature of offering suitable to client requirements
- 'Pay per use' model
- Activity based service offering

PATH OF GROWTH & MAJOR ACHIEVEMENTS

- **1983** – Group founded by Dr. Lalasaheb Vitthalrao Shinde
- **2005** – Incorporated as Supreme Facility Management Private Limited
- **2016** – Reached 100 Client Sites + with a turnover of Rs. 100 crores plus
- **2018** – Acquisition of a 55% stake in Trimurty Utility Services Private Limited to enhance corporate food solutions
- **2019** – Acquisition of 66.67% stake in Everdew Engineering Private Limited to expand the Service Portfolio in Production Support Service
- **2021** – Incorporation of one of the Subsidiary Ialpha Mobility Solutions Private Limited to expand the Service Portfolio in ET
- **2022** – Crossed the Revenue of Rs. 200 Crores
- **2023** – Crossed the Revenue of Rs. 300 Crores
- **2024**
  - Listing on NSE Emerge through initial Public Offer
  - Acquisition of additional 45% stake in Trimurty Utility Service Private Limited
- **2025** – Crossed the Revenue of Rs. 400 Crores

OUR PRESENCE IN INDIA



SERVICE AT GLANCE DIVERSE SOLUTIONS

We, deliver a wide range of services, Divided in two broad segments as

A. Integrated Facility Management and

B. Other support services include Employee Transportation, Corporate Food Solution, SCM and Production support service. We deliver these services to wide range of Industries, which reflects our commitment to excellence and innovation.

BUSINESS VERTICALS:
CATERING TO DIVERSE BUSINESS NEEDS

INTEGRATED FACILITY MANAGEMENT

- Soft Services
- Hard Services
- Staffing Solutions

SUPPORT SERVICES

- Employee transportation Services Segment
- Production Support Service
- Corporate Food Service Segment
- Supply Chain Management Service Segment

Revenue Contribution (In Fy26)

Rs. 291.65 Crores

Revenue Contribution (In Fy25)

Rs.202.64 Crores

INTEGRATED FACILITY MANAGEMENT SERVICES OVERVIEW

Integrated Facility Management Services Segment Primarily Comprises of Soft Services, Hard Services & Staffing Services

SOFT SERVICES:

It encompass a variety of offerings, including housekeeping, cleaning & disinfecting, pest control, horticulture and facade cleaning, with a primary presence in West and Central India

- **Housekeeping & Cleaning:**
  Provides Comprehensive industrial and commercial cleaning using eco-friendly materials
- **Disinfecting & Sanitizing:**
  Zero bacteria, deep-cleaning solutions with WHO and ICMR approved disinfectants.
- **Horticulture:**
  Gardening and landscaping to maintain lawns, gardens and green spaces.
- **Facade Cleaning:**
  Exterior glass cleaning for building maintenance.
- **Staffing Services:**
  It focus on supplying manpower tailored to clients' specific support service needs.

Hard Services:

It cover essential maintenance and technical services, including electrical, plumbing and specialized facility upkeep.

- **Heating, Ventilation & Air Conditioning Systems:**
  Maintenance, repair and performances management of heating, ventilation and air conditioning systems.
- **Power Equipments:**
  Servicing of generators, UPS systems and related power equipment.
- **Water & Waste Management:**
  Maintenance of pumps, sewage treatment plants and waste management systems.
- **Fire Safety Systems:**
  Installation and upkeep of fire prevention and safety equipment
- **Technical Cleaning:**
  Specialized cleaning services for automotive paint shops.

COMPREHENSIVE SUPPORT SERVICES FOR EVERY BUSINESS NEED

Integrated Facility Management Services Segment Primarily Comprises of Employee Transport Services & Production Support Services

Employee Transportation Services: Employee Transportation Services provides tailored employee transportation solutions for corporate clients, enhancing workforce mobility and convenience through a fleet of 529 owned buses (13-55 seats) and 103 additional leased vehicles for expanded capacity and flexibility.

- **Shuttle Services:**
  Scheduled shuttles between key pick-up and drop-off points like offices and transit hubs.
- **Private Car Services:**
  On-demand or scheduled rides with options for executive and luxury vehicles.
- **Bus Services:**
  Large-scale commuting solutions using charter or contracted buses for high-capacity needs.

Production Support Services: Production Support Services offers outsourced production for specific tasks, ensuing high productivity and product quality while clients retain control.

- **Outsourced Task Execution:** Handles designated production tasks based on client specifications and drawings.
- **Quality Assurance:** Utilizes client-provided materials, consumables and utilities to produce quality products efficiently.
- **Manufacturing Support Services**

COMPREHENSIVE SUPPORT SERVICES FOR EVERY BUSINESS NEED

Integrated Facility Management Services Segment Primarily Comprises of Corporate Food Services & Supply Chain Management Service

CORPORATE FOOD SERVICES:

It provide tailored dining solutions to meet the needs of employees, clients and guests within corporate environments.

- **Cafeterias & Dinning Facilities:**
  Diverse in-house meal and snack options, including healthy and grab and go choices.
- **On-Site/Off-Site Catering:**
  Catering for events and meetings, from coffee service to full-course meals.

SUPPLY CHAIN MANAGEMENT SERVICE:

The company provides third party warehousing, inplant logistics and value added services to industries and e-commerce clients.

- **Third Party Warehousing Management:**
  Key components includes:- Inventory management, Order fulfilment, Layout optimization, Technology integration, Labor management, Transportation coordination, Quality control
- **Inplant Logistics:**
  Key aspects include:- Material flow management, Inventory management, Warehouse operations, Production support, Equipment and resource utilization
- **Value Added Services:**
  Packaging, Labeling, Kitting, Assembly, Quality inspection and Product customization

KEY GROWTH STRATEGIES

To secure enduring growth with added value, we've crafted our business strategies into two distinct categories: **Organic** and **Inorganic**.

ORGANIC GROWTH STRATEGIES

A. Retain, strengthen and grow the customer base

- Focus on deepening relationships with existing customers
- Increase wallet sharing through cross-selling
- Leveraging technology to improve service delivery

B. Grow market share in key segments

- Existing customer mining
- Business development using strong sales and marketing team

C. Introducing new products and services

- Catering to existing and new customer segments
- Entering segments that are large and margin accretive

D. Continue to improve operating margins

- Changing business mix
- Improving operating leverage
- Optimize Cost

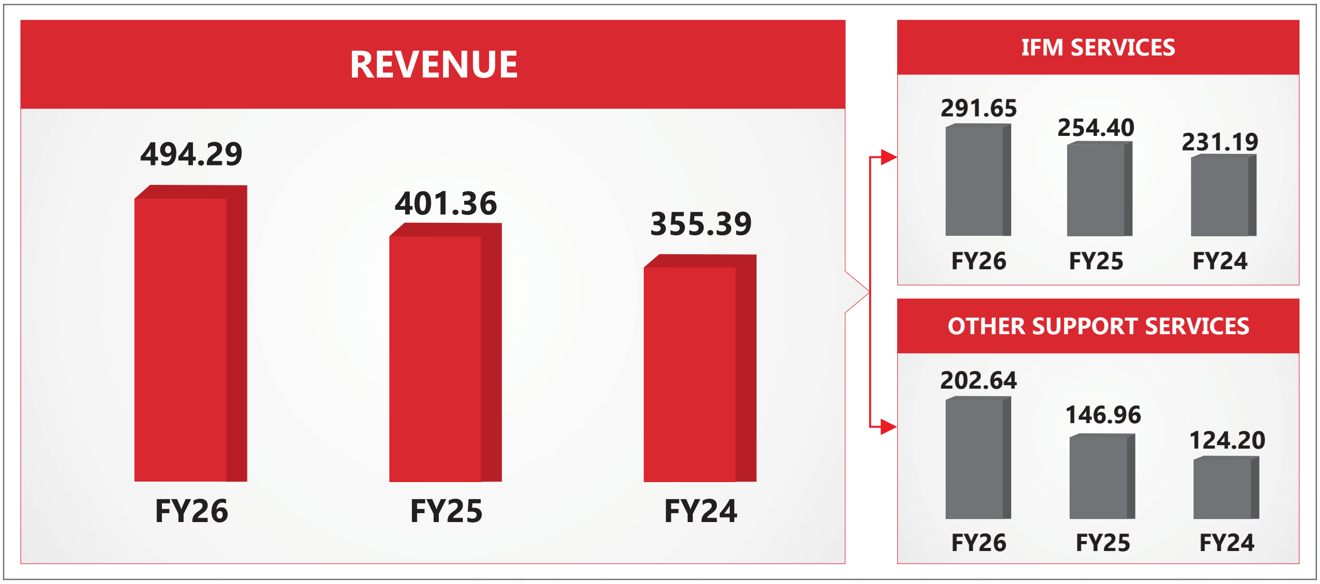
PURSUING INORGANIC GROWTH

We intend to pursue inorganic growth opportunities that will allow us to:

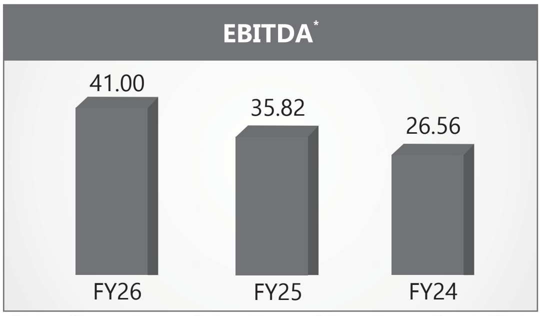
- Enhance scale and market position
- Provide platform to extend reach to new geographies within India
- Add new services that are:
  - Complimentary to existing services
  - Strategic business to capture revenue opportunities

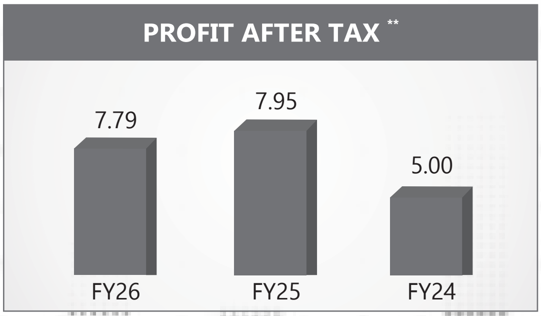
FY 26
FINANCIAL HIGHLIGHTS

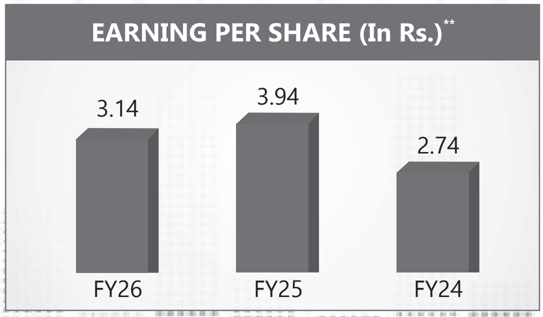
Amounts in Crores otherwise stated

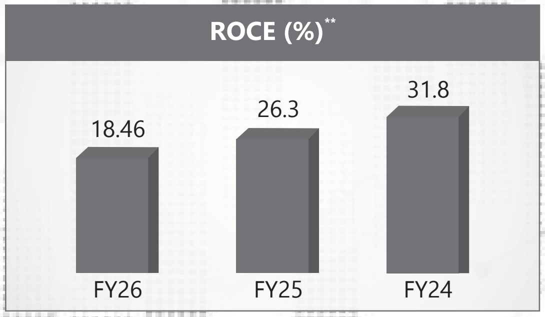


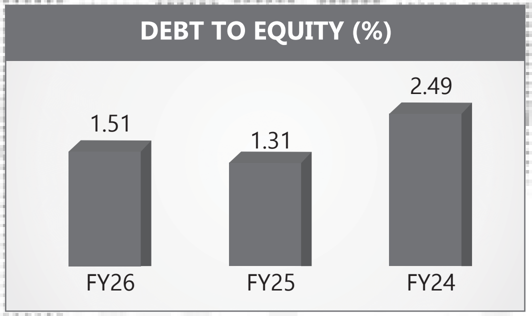
Amounts in Crores otherwise stated





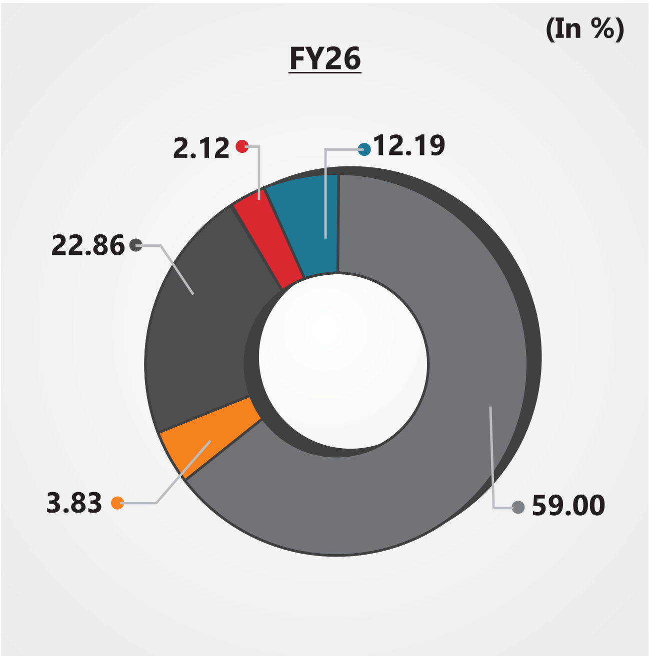


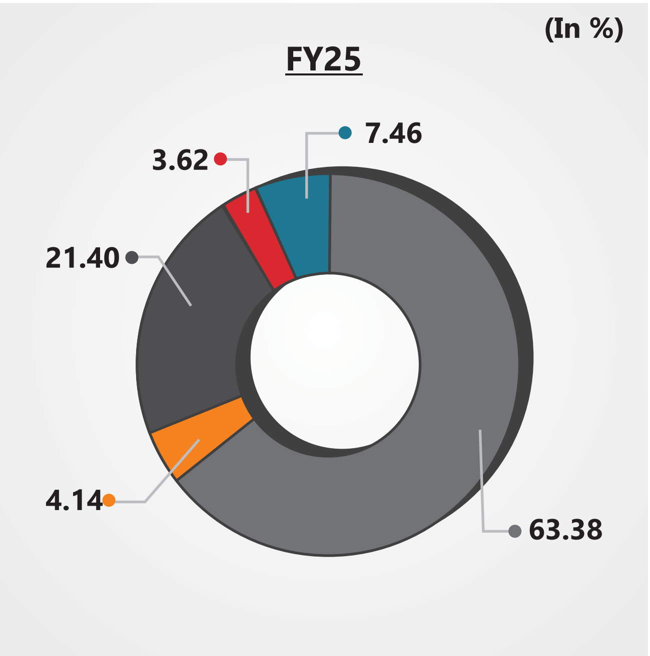




*FY 26 EBITDA calculation is before the Exceptional Item.
**The decrease in PAT, EPS and ROCE is due to the Exceptional Item of Rs 3.54 Crs

SUPREME WELL PLACED WITH WIDE RANGE OF SERVICE OFFERING





All amount is in crores

Particulars	FY26	FY25
IFM Services	291.65	254.40
Production Support Services	18.91	16.63
Employee Transportation Services	112.99	85.89
Corporate Food Solution Services	10.48	14.53
Supply Chain Management Services	60.26	29.91
Revenue From Operation	**494.29**	**401.36**

- IFM Services
- Production Support Services
- Employee Transportation Services
- Corporate Food Solution Services
- SCM Services

EXPERIENCED & VISIONARY BOARDS OF DIRECTORS & KMP

Dr. Lalasaheb Vitthalrao Shinde
Promoter and Whole-time Director
45+ years of experience

Rajendra Lalasaheb Shinde
Promoter and Managing Director
34+ years of experience

Amol Sharad Shingate
Executive Director and CEO
20+ years of experience

Manisha Rajendra Shinde
Promoter & Non-Executive Director
6+ years of experience

Asha Kaul
Independent Director
24+ years of experience

Sagar Shrirang Jadhav
Independent Director
10+ years of experience

Gautam Deendayal Sharma
Independent Director
7+ years of experience

Nikhilesh Loya
(CFO)
16+ years of experience

Managing Director's Message to Shareholders

> *"I sincerely thank our shareholders, customers, employees, business partners and the Board of Directors for their continued trust, support and confidence in Supreme Facility Management Limited"*

Dear Shareholders,

It is my privilege to present the performance of Supreme Facility Management Limited for the financial year ended 31 March 2026. The year has been one of continued business expansion, strengthening our market presence and building a strong foundation for sustainable long-term growth.

FY 2025-26 was a year that tested our resolve and, in equal measure, revealed the true strength of SFML as an organization. We navigated an evolving and at times demanding business environment, while addressing certain internal matters that called for decisive leadership and focused attention. Against this backdrop, I am proud to report that the Group demonstrated commendable resilience - delivering revenue growth of approximately 22.86% year-on-year. Our ability to maintain seamless business continuity, deepen client relationships, and uphold the highest standards of operational excellence is a testament to the robustness of our business model and the unwavering commitment of our teams across every corner of the organization. This performance reflects the continued trust of our customers and the growing scale of our integrated facility management and allied services.

Our employees continue to be the cornerstone of our success. We remain committed to enhancing service quality, operational efficiency, technology adoption and customer engagement while maintaining disciplined financial management.

What We Do

Supreme Facility Management Limited provides integrated facility management and other support services that enable organisations to focus on their core business while we manage their essential support functions. Our service portfolio encompasses housekeeping and cleaning, security services, technical and engineering maintenance, staffing and manpower solutions, pest control, landscaping and other specialised facility management requirements. Through a combination of trained manpower, technology, standardised processes and customer-focused service delivery, we strive to create safe, efficient, hygienic and well-managed environments for our clients.

Strengthening Our Core Businesses

Throughout the year, we continued to reinforce our standing as a trusted and preferred integrated services partner across a wide spectrum of industries. Our Integrated Facilities Management (IFM) and other support services business sustained healthy momentum, buoyed by robust and growing demand from manufacturing, Engineering, ITeS, E-Commerce, logistics and retail. We successfully onboarded several new customers, deepened our engagement with longstanding clients, and meaningfully improved contract-level profitability through a disciplined and relentless focus on operational efficiency and service excellence.

Capitalizing on Industry Opportunities

The facilities management industry in India is in the midst of a profound and accelerating transformation. Driven by workforce formalization, increasingly stringent compliance requirements, a strong and growing outsourcing trend, and the rapid expansion of industrial infrastructure across the country, the sector is evolving in ways that strongly favour organized, compliance-driven players.

Robust Financial Performance

FY2026 marked a significant milestone in our financial journey. Total Income increased to ₹495.71 crore, compared with ₹403.49 crore in FY 2024-25, representing a robust 22.86% year-on-year growth and reflecting quality of our business expansion. Our Integrated Facility Management Business segment delivered steady growth, with revenues rising by 14.64% to ₹291.65 Lakhs. This performance was driven by the continued momentum in our Sales Enablement business, which remains a key growth driver for the Group and continues to strengthen its market position through disciplined execution and scalable operations.

Our Other Support Services segment also recorded a strong performance, with revenues increasing by an impressive 37.89% to ₹202.64 Lakhs. This growth was underpinned by sustained demand across key client sectors, successful contract expansions, and our continued focus on service excellence, operational efficiency, and customer-centric solutions.

Forward Looking Statement

Looking ahead, we remain optimistic about the growth prospects of the facility management industry. We will continue to pursue organic and inorganic growth opportunities, strengthen our service portfolio, leverage technology and focus on operational excellence. Our objective is to achieve profitable growth, enhance shareholder value and build a stronger, more resilient organisation for the years ahead.

Rajendra Lalasaheb Shinde.
Managing Director

CSR Activities
Financial Year 2025-2026

Supreme Facility Management Limited ("the Company") continues to uphold its commitment to responsible corporate citizenship and sustainable social development. During the financial year ended March 31, 2026, the Company undertook a CSR initiative focused on supporting education and community development.

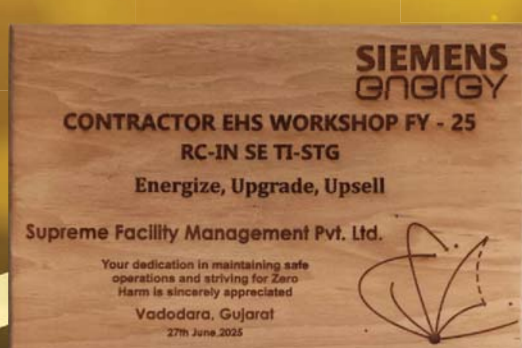
As part of its CSR commitment, the Company contributed ₹ **13.17 lakh (Thirteen Lakh Seventeen Thousand One Hundred Eleven only)** to **Mula Education Society, Maharogi Seva Samiti, JMV Child care Foundation** on March 31, 2026, through RTGS. The contribution was made towards supporting the educational objectives and activities of the Society.

The donation is aligned with **Section 135 read with Schedule VII, Item (ii) of the Companies Act, 2013**, which specifically includes activities relating to **"promoting education," including special education, employment-enhancing vocational skills and livelihood enhancement projects**. The Ministry of Corporate Affairs has clarified that Schedule VII is broad-based and is to be interpreted liberally to capture the essence of the subjects specified therein. Accordingly, the Company considers its contribution towards educational advancement to be consistent with the objectives of its CSR Policy and the statutory framework governing CSR activities, subject to applicable CSR Rules and compliance requirements.

The Company believes that investment in education creates enduring social value by fostering knowledge, empowerment and inclusive growth.

Looking ahead, the Company will continue to pursue purposeful, transparent and impact-oriented CSR initiatives, with greater emphasis on education, skill development and community empowerment, thereby creating sustainable value for society and contributing meaningfully to inclusive development.

CELEBRATING EXCELLENCE: AWARDS & RECOGNITION



CELEBRATING EXCELLENCE: AWARDS & RECOGNITION

CELEBRATING EXCELLENCE: AWARDS & RECOGNITION

Human Resources and Workforce Development

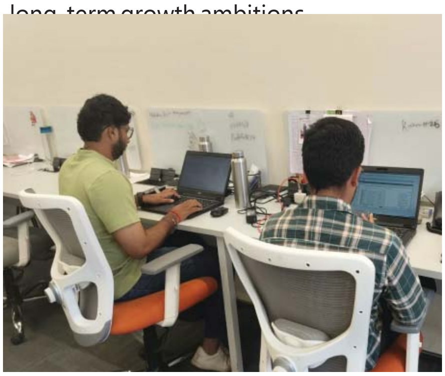
At Supreme Facility Management Limited ("the Company"), people remain at the core of our service excellence, operational resilience and sustainable growth. The Company continues to strengthen its human resource practices with a strategic focus on capability building, employee engagement, continuous learning and the development of a future-ready workforce.

During the year, the Company enhanced its employee learning and development framework through the introduction of a **Learning Management System (LMS)**. The LMS represents an important step towards institutionalising continuous learning and providing employees with structured, accessible and scalable opportunities for professional development. Through this digital platform, employees can undertake relevant learning programmes, enhance functional and behavioural competencies, and access training resources in a more convenient and standardised manner.

The LMS is designed to support a broad spectrum of learning requirements, including **technical and operational skills, workplace safety, statutory and regulatory awareness, customer service, leadership capabilities, behavioural competencies and role-specific knowledge**. The platform also enables the Company to strengthen training governance through systematic course allocation, learning progress monitoring, completion tracking and assessment of training effectiveness.

The Company recognises that a skilled, motivated and adaptable workforce is critical to delivering consistently high-quality facility management solutions in an increasingly dynamic operating environment. Accordingly, continuous capability development is being integrated with business requirements so that employees are better equipped to respond to evolving customer expectations, technological advancements and industry practices.

Going forward, the Company intends to further expand the scope and utilisation of its LMS by introducing more role-based learning pathways, structured upskilling programmes and leadership development initiatives. Through sustained investment in its people, Supreme Facility Management Limited remains committed to fostering a culture of **continuous learning, performance excellence, employee empowerment and career progression**, while building a resilient and future-ready workforce capable of supporting the Company's long-term growth ambitions.



Management Discussion & Analysis Report

Facility Management Services Market | FY 2025–26

1. Overview of the Global Facility Management Services Market

During FY 2025–26, The global economy entered fiscal year 2025-26 navigating a complex and evolving landscape shaped by elevated trade barriers, persistent policy uncertainty, and a fresh geopolitical shock-the outbreak of war in the Middle East in late February 2026. This conflict has emerged as the dominant macro risk of the year, threatening to reverse the modest momentum that had been building through technology-driven investment and accommodative financial conditions. Global growth is projected at 3.1% in 2026 and 3.2% in 2027, below the historical average of 3.7% (2000–19). The 2026 forecast has been revised downward by 0.2 percentage point versus the January 2026 WEO Update. Global headline inflation is expected to rise to 4.4% in 2026 before declining to 3.7% in 2027, with both years revised upward. Absent the Middle East conflict, growth would have been revised marginally higher to 3.4%. Trade policy fragmentation continues to weigh on global growth. Trade-related disputes remain a material risk independent of geopolitical developments. The International Monetary Fund's (IMF) Commodity Special Feature highlights rare earth elements as a specific friction point, given their critical role in technology and defence supply chains-a potential flashpoint for further trade restrictions.

Fiscal buffers in many economies are already stretched, limiting the scope for counter-cyclical support. The IMF warns that scaling up defence spending, while supportive of short-term activity, risks crowding out social expenditure and stoking inflationary pressures-creating a difficult policy trade-off. Rising public debt and wider fiscal deficits could push up long-term interest rates and tighten broader financial conditions.

World Economic Outlook Growth Projections:

*Growth Projections (%)	2025	2026	2027
Global Economy	**3.4**	**3.1**	**3.2**
Advanced Economies	**1.9**	**1.8**	**1.7**
Emerging Markets and Developing Economies	**4.4**	**3.9**	**4.2**

*Note these estimates are on Current Year Basis and not Financial Year basis.

Sources: IMF

Outlook

The global economic outlook remains challenging, with medium-term growth expected to stay modest due to rising geopolitical tensions and increasing fragmentation across countries. In the absence of strong policy support or major technological breakthroughs, global GDP is projected to grow at around 3.1% over the medium term, below the pre-pandemic average of 3.7%, led by slower growth in China and moderation across other key regions including Asia, the Middle East, Africa, North America, and Europe. A gradual slowdown in globalization is likely to impact growth through several channels. Lower trade may reduce income growth and poverty reduction in developing economies. Tighter migration could affect remittance flows, while higher uncertainty may limit investment and capital flows. Overall, reduced movement of goods, capital, and people may slow innovation and productivity, leading to a structurally weaker global growth outlook.

Global Macroeconomic Highlights

- **Divergent Monetary Policy:** Major central banks shifted from aggressive tightening to cautious rate cuts as inflation moderated, though financial conditions remained sensitive to trade tariffs and debt levels.
- **Technology & AI Acceleration:** Rapid adoption of AI, IoT, and automated maintenance platforms partially offset structural labor bottlenecks in industrial and commercial real estate.
- **Trade Dynamics:** Shifting global supply chains ("China + 1" strategy) accelerated investments into alternative manufacturing hubs, notably in South and Southeast Asia.

2. The Indian Economy

During FY 2025–26, India solidified its position as the world's fastest-growing major economy, with Real GDP accelerating to 7.6% (up from 7.1% in FY25) despite elevated global trade policy uncertainty and the impact of U.S. tariffs on merchandise exports.

Economic activity was bolstered by strong domestic consumption, robust services exports, and sustained government capital expenditure on physical and digital infrastructure.

Macroeconomic Snapshot (India FY 2025–26)

Metric	Value / Projection
Real GDP Growth Rate	7.6%
Average CPI Inflation	2.6% – 3.1% (RBI Target Comfort Zone)
Key Growth Drivers	Commercial Leasing, GCCs, PLI Schemes
Sectoral Standouts	IT/ITeS, BFSI, Manufacturing, FMCG

Key Economic Drivers in FY 2025–26

- **Disinflation & Consumer Demand:** Consumer Price Index (CPI) inflation dropped significantly to 2.6%, driven by lower food prices and stabilized supply chains, which reignited urban consumption and boosted disposable income.
- **Commercial & Industrial Boom:** India witnessed record office space absorption led by Global Capability Centres (GCCs) accounting for 35%–40% of prime commercial leasing.
- **Green Energy & Infrastructure:** Capital allocation towards solar, wind, green hydrogen, and industrial parks created significant demand for specialized, high-spec facilities management.

Fiscal Position:

The government maintained its fiscal consolidation path, narrowing the general government deficit from 7.7% of GDP in FY25 to 7.4% in FY26. Revenue remained strong - a sharp rise in non-tax revenues offset the impact of income tax cuts and GST rationalisation. Spending growth was modest in both current and capital expenditure. However, the public debt-to-GDP ratio edged up marginally from 84.1% to 84.5% due to weak nominal GDP growth, compounded by a downward revision of nominal GDP following India's base-year rebasing (2011–12 g 2022–23 in February 2026).

Outlook on the Indian Economy

India's growth outlook remains strong, supported by reforms, improving formal employment, and a stable fiscal position. However, rising Middle East tensions pose near-term risks. GDP growth is now expected at 6.6% in FY27 (vs. 7.2% earlier), as higher energy prices and global uncertainty impact consumption, investment, and exports. Inflation is likely to rise by ~90 bps, while higher subsidy spending may slow government consumption. The current account deficit is projected at 1.8% of GDP due to higher energy imports, and the fiscal deficit may increase to 7.6% before gradually improving. Growth is expected to recover to ~7.2% in FY28, supported by easing energy conditions. India's strong macro fundamentals-healthy forex reserves, a credible central bank, and continued reforms-provide resilience. Key priorities remain energy diversification, renewable expansion, stronger trade ties, and fiscal discipline.

Source: World Bank

Market Opportunities

India enters FY27 as the fastest-growing major economy globally, with GDP growth expected to sustain at ~6.5% over the medium term, supported by resilient domestic demand, a revival in private capex, and continued public infrastructure spending. The Government of India has budgeted capital expenditure at over ' 11 lakh crore (~3.4% of GDP) in FY26, reflecting a sustained infrastructure-led growth strategy. Additionally, Production Linked Incentive (PLI) schemes across 14 sectors, the National Logistics Policy, and the PM Gati Shakti master plan are accelerating industrialisation, logistics efficiency, and supply chain integration. Against this backdrop, the Integrated Facilities Management ("IFM") and Other Support Services ("OSS") industry is expected to benefit from multiple structural tailwinds:

- Formalization & Compliance led Outsourcing: Increasing regulatory enforcement (labour codes, ESG disclosures, workplace safety norms) and rising compliance complexity are accelerating the shift from unorganised to organised service providers. Large enterprises are prioritising governance, auditability, and service standardization, driving demand for scaled IFM players.
- Manufacturing & Industrial Expansion: Under initiatives such as PLI, Make in India, and China+1, India is witnessing strong momentum in electronics, semiconductors, automotive, defence, and specialty manufacturing. This is leading to incremental demand for industrial facility management, technical services, shopfloor manpower, and warehouse operations.
- Technology-led Transformation: Adoption of IoT-based monitoring, AI-driven predictive

maintenance, robotics, and digital workforce management is improving service delivery efficiency and enabling margin expansion. Clients are increasingly favouring partners with technology-enabled execution capabilities.

Sectoral Growth Tailwinds: Expansion in healthcare, aviation, hospitality, and organised retail is driving demand for specialised, compliance-intensive services such as infection control, passenger handling, and high-frequency maintenance.

- Urbanisation & Policy Support: Government led initiatives such as Smart Cities Mission, AMRUT, and continued urban infrastructure development are increasing the scale and complexity of assets requiring professional facility management.

3. Segment-Wise Performance (FY 2025–26)

Supreme Facility operation can be broadly classified under the following categories:

A. Integrated Facilities Management (IFM) 59% of Revenue in FY 2025-26

Outsourcing of facilities management services is increasing across the industry as a strategic approach to enhance their competitive edge and achieve goals related to market retention and leadership. Our relationship with customers and presence across the various industries has provide us with deep market insights, which we believe have been key contributors to the growth of our operations and profitability. In the Integrated Facilities Management (IFM) and Other Services segment, our Company operates across a diverse range of service lines. These includes (i) soft services such as housekeeping and cleaning services, disinfecting and sanitizing services, pest control, horticulture, and facade cleaning; (ii) hard service such as maintenance, repair, overhaul and performance management of electrical, plumbing and maintenance services (iii) Staffing Service where we supply the workforce for various support service. As of FY 2025- 26, we are serving a wide spectrum of industries such as manufacturing, automotive, IT/ITeS, healthcare, engineering, consumer products, FMCG, and retail.

B. Other Support Services 41% of Revenue in FY 2025-26

Other Support Services Includes (i) Employee Transportation ("ET") services whereby we provide transportation services for the employees of our clients; (ii) Corporate Food Solution Services ("CFSS") whereby we offer catering services for employees of our corporate clients; (iii) Supply Chain Management Services ("SCM") whereby we provide Third-party logistics (3PL) service for our clients and (iv) Production Support Services ("PSS") whereby we supplying the workforce to the manufacturing companies for production, material handling, and maintenance. Considering our client penetration and industries we serve, the cross-selling of other support services leads to further growth in revenue.

In catering our clients with our service portfolio, we are supported by our Subsidiaries and Associate. We deliver integrated solutions designed to streamline and optimize client operations across industries.

4. Key Market Growth Drivers for FY 2025–26

- Increased Focus on Core Business Functions: Organizations across sectors are increasingly outsourcing non-core operations such as facility management, housekeeping, security, and support services to specialized vendors. This allows them to allocate internal resources more efficiently and concentrate on strategic priorities like innovation, customer experience, and growth. IFM providers are stepping in as trusted partners, delivering reliable, end-to-end service solutions that reduce management complexity for businesses.
- **Expansion of GCCs and Commercial Real Estate:** The rapid setup of Global Capability Centres across Tier-1 and Tier-2 cities in India generated steady long-term contracts for IFM providers.
- **Adoption of Smart Building Technologies (PropTech):** Integration of IoT sensors, energy analytics, and automated work-order tracking reduced facility downtime by up to 25% and lowered utility bills for corporate clients.
- **Formalization & Labor Compliance:** Strict regulatory enforcement regarding statutory benefits (PF, ESI, minimum wages) accelerated client transition from unorganized local vendors to compliant, organized IFM operators.
- **ESG & Green Building Mandates:** Enterprise mandates around net-zero targets boosted demand for waste circularity, water recovery systems, and energy audits within IFM contracts.
- Sustainability: Businesses are increasingly adopting green building technologies and energy saving solutions, with an emphasis on reducing carbon footprints, waste management, and water conservation.

- Cost Optimization and Flexible Workforce Solutions: In uncertain or cost-sensitive economic environments, businesses look for ways to reduce fixed costs. Outsourced IFM and business services provide a variable cost model, reducing the burden of in-house hiring, training, and supervision. Service providers also offer flexibility in workforce deployment, allowing clients to scale up or down based on demand fluctuations

5. SWOT Analysis

Strengths

Diversified Single-Window Solutions: Broad operational spectrum ranging from housekeeping to 3PL logistics and industrial shop-floor support.

High Client Retention (>90%): Deep domain relationships and 5+ year contract histories ensure predictable, recurring annuity revenues.

Industrial FM Specialization: Market differentiation through expertise in high-demand manufacturing and industrial utility management.

Weaknesses

Attrition & Hiring Costs: Entry-level staff turnover in soft services requires continuous recruitment and training investment.

Pricing Pressures: Competitive bidding in commoditized service lines compresses initial operating margins.

Opportunities

Manufacturing Boom ("Make in India"): Supply chain diversification into India offers growth in managing newly commissioned manufacturing facilities.

Cross-Selling Potential: Expanding corporate food solutions and employee transport across existing IFM client bases.

Threats

Regulatory Compliance Shifts: Rapid changes in regional labor rules, minimum wage hikes, or statutory caps impact fixed-price contracts.

Fragmented Market Competition: Regional unorganized players undercutting pricing with non-compliant operational models.

6. Significant Factors influencing Results of Operation and Financial Condition

We believes that the following factors have significantly affected our results of operations and financial condition during the periods under review and may continue to affect our results of operations and financial condition in the future:

Improvement in Margin: We have seen improvements in our EBITDA margins driven by increased on the revenue and our focus on the improvement of margin from existing business and acquisitions of new profitable contracts. This margin expansion has been further supported by our continued investment process automation, which have enhanced operational efficiency, reduced manual dependencies, and streamlined service delivery. These initiatives have collectively contributed to a consistent upward trend in profitability. Going forward we continue to maintain the current margins and grow..

Presence in Industrial IFM : Industrial FM, which includes managing customer manufacturing plants, and other industrial-related facilities, continues to be a significant revenue driver for us. The IFM segment as a whole is highly diversified across various customer sectors, which reduces concentration risk. This strong focus on Industrial FM sets us apart from other players in the market, acting as a key differentiator. We expect this contribution to remain robust and continue to be a competitive advantage in the years ahead.

Diversified Service portfolio – We offer entire gamut of services starting from housekeeping and facility management, production support, warehousing, Employee transportation, Corporate food solution etc., are all provided under one umbrella of Supreme facility which provides customers ease of doing business.

Exceptional Items - During the year, the Company has fully written off its investment in Zipgo Technology India Private Limited amounting to INR 353.66 lakhs (previous year: carried at cost INR 353.66 lakhs). The management has assessed the decline in the value of the investment to be other than temporary in accordance with AS 13 — Accounting for Investments. The amount has been presented as an Exceptional Item on the face of the Statement of Profit and Loss in compliance with the format prescribed under Schedule III, Division I to the Companies Act, 2013, and AS 5.

7. Our Strategy Going Forward:

- **Retain, strengthen and grow the customer base:** We emphasis deepening relationships with customers through long-term, renewable contracts, creating a stable revenue model. Our strong brand and quality service enables customer retention and cross-selling.
- **Grow market share in key segments:** We aim to expand in key segments like Retail and industrial facilities through customer-focused mining and business development. Our 7+ member sales and marketing team drives new customer acquisitions and strengthens existing relationships

- **Geographical expansion** – To expand the market presence we are expanding the business in North and South through acquisition of the client and Inorganic growth
- **Introduce new products and services:** To expand our market share, we will introduce new products and services targeting lucrative segments, leveraging India's economic growth and initiatives like Make in India. We plan to achieve this through organic development, partnerships, and acquisitions, broadening our offerings in integrated facilities management and other support services.

8. Internal Control Systems and their Adequacy

- Our company maintains all its records and routes all approvals using an ERP system.
- Our company has laid down adequate systems and well-drawn procedures for ensuring internal financial controls. Internal auditors are present at the audit committee meetings where internal audit reports get discussed alongside management comments and the final observation of the internal auditor
- The Board of directors have adopted various policies put in place controls and monitoring measures for ensuring the orderly and efficient conduct of the business of the company, the safeguarding of the assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information.
- The statutory auditors have also expressed satisfaction with their audit report to the shareholders.
- The audit trail feature, as mandated by the Companies (Accounts) Rules 2014 (as amended) with effect from 1 April 2023, has been enabled in the accounting software used by the Company. Our Company also has set up practices for daily backup of the entire database and applications

9. Key Financial Ratios & Performance Metrics

Discussion on Standalone Financial Performance with Respect to Operational Performance

Particulars	Standalone (In Lacs)	
	March 31, 2026	March 31, 2025
Revenues from Operations	42,041.03	32,990.90
Other Income	120.60	166.20
Total Income	**42161.63**	33,157.10
Profit Before Tax, Finance Charges/Income, depreciation and Exceptional Items	**3745.51**	3,294.64
Finance Charges	1186.97	1,111.23
Provision for Depreciation	1716.74	1,299.43
Exceptional / Prior Period Items	353.66	0.00
Profit Before Tax	488.14	883.98

Material Developments in Human Resources/ Industrial Relations Front, including Number of People Employed

The relationship between the management and employees remained constructive throughout the year under review. As of the reporting date, the Company employs a total of 12,019 (Standalone) individuals across various levels and functions.

Financial Ratios

The details of significant changes (ie., change of 25% or more as compared to the immediate previous financial year) in key financial ratios, along with detailed explanations, therefore:

Ratio	Formula	As on March 31, 2026	As On March 31, 2025	% of Variance	Reason for Variance
Return on Equity	Net income Shareholder's equity	10%	8%	30.39%	Due to Exception Item of Investment written off.
Net Profit Ratio	NPAT Total revenue	1.40%	2.05%	-31.40%	

Due to Exception Item of Investment written off.

Notice

NOTICE

Notice is hereby given that the 21st Annual General Meeting (AGM) of the Company will be held on Monday, September 28, 2026, at 11.0 A.M. through Video Conferencing (VC) / Other Audio Visual means, to transact the following business:

ORDINARY BUSINESS

1. **To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:**

   a) **the Audited Financial Statements of the Company for the Financial Year ended March 31, 2026, together with the Report of the Board of Directors and the Auditors thereon;**

   "RESOLVED THAT the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026 and the Reports of the Board of Directors and Auditors thereon, be and is hereby approved."

   b) **the Audited Consolidated Financial Statements of the Company for the Financial Year ended March 31, 2026, together with the Report of the Auditors thereon.**

   "RESOLVED THAT the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026 and the Report of the Auditors thereon, be and is hereby approved."

2. **To re-appoint Mrs. Manisha Rajendra Shinde (DIN: 03064088) who is liable to retire by rotation and being offers herself for re-appointment.**

   The Chairman informed the members regarding re-appointment of director of the company eligible for retire by rotation. The Chairman then proposed the following resolution as follows:

   "RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mrs. Manisha Rajendra Shinde (DIN: 03064088), Director, who retires by rotation and being eligible for re-appointment at this meeting be and is hereby re- appointed as a Director."

3. **To re-appoint Mr. Amol Sharad Shingate (DIN: 06668108) who is liable to retire by rotation and being offers himself for re-appointment.**

   The Chairman informed the members regarding re-appointment of director of the company eligible for retire by rotation. The Chairman then proposed the following resolution as follows:

   "RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Amol Sharad Shingate (DIN: 06668108), Director, who retires by rotation and being eligible for re-appointment at this meeting be and is hereby re- appointed as a Director.

SPECIAL BUSINESS

4. **RE-APPOINTMENT/CONTINUATION OF MR. LALASAHEB VITTHALRAO SHINDE (DIN: 02053259) AS WHOLE-TIME DIRECTOR AND CHAIRMAN OF THE COMPANY AFTER ATTAINING THE AGE OF 75 YEARS.**

Background of Mr. Lalasaheb VitthalRao Shinde

Mr. Lalasaheb VitthalRao Shinde (DIN: 02053259) is the visionary founder and guiding force behind the journey of **Supreme Facility Management Limited**. With his entrepreneurial foresight, conviction and commitment to excellence, he laid the foundation of the Company with a clear vision of creating a professionally managed and integrated facility management enterprise capable of delivering dependable, technology-enabled and value-driven services to its clients.

Over the years, Mr. Shinde has played a pivotal role in shaping the Company's strategic direction, nurturing its organisational culture and establishing the principles of integrity, operational excellence and customer-centricity that continue to define the Company. His leadership has been instrumental in transforming the initial vision into a growing and resilient organisation with an expanding presence and a diversified portfolio of facility management and allied services.

The Company, as it stands today, is a reflection of the vision, perseverance and leadership of Mr. Shinde. His extensive experience, institutional knowledge and deep understanding of the industry continue to provide valuable strategic guidance to the management and the Board of Directors.

In view of his significant contribution to the establishment, development and sustained growth of the Company, his continued association as Whole-Time Director is considered to be of considerable strategic value. His leadership and experience are expected to continue supporting the Company in consolidating its existing strengths, pursuing emerging opportunities and building a stronger, more resilient and sustainable organisation for the future.

In this regard following resolution has been passed:

SPECIAL RESOLUTION

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 200 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Schedule V to the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and pursuant to the Articles of Association of the Company, consent of the Members of the Company be and is hereby accorded by way of Special Resolution for the re-appointment/continuation of Mr. Lalasaheb Vitthal Rao Shinde (DIN: 02053259), who has attained the age of 75 years, as Whole-time Director and Chairman of the Company for a period of 5 years commencing from September 28, 2026 to September 27, 2031, on such terms and conditions including remuneration as approved by the Board of Directors and set out in the explanatory statement annexed to the Notice convening this Meeting.

RESOLVED FURTHER THAT pursuant to Section 196(3)(a) and other applicable provisions of the Companies Act, 2013, consent of the Members be and is hereby accorded for the appointment/continuation of Mr. Lalasaheb Vitthal Rao Shinde as Whole-time Director & Chairman of the Company notwithstanding that he has attained the age of 75 years, on the terms and conditions approved by the Board of Directors and subject to the applicable provisions of the Act and Schedule V thereto.

RESOLVED FURTHER THAT the Board of Directors of the Company, including any Committee thereof, and/or the Company Secretary, be and are hereby severally authorised to do all such acts, deeds, matters and things and to execute all such documents, filings and writings as may be necessary, proper or expedient to give effect to this resolution, including filing the requisite forms with the Registrar of Companies and making such other statutory and regulatory filings as may be required."

ITEM NO. 05

ALTERATION OF OBJECTS CLAUSE OF THE MEMORANDUM OF ASSOCIATION

Background

The Company is continuously evaluating opportunities to strengthen and expand its service offerings as part of its long-term growth strategy. As a **strategic expansion of its Integrated Facility Management ("IFM") Services**, the Company proposes to develop capabilities in the area of fire safety, fire prevention and fire protection services. These services are envisaged to progressively become an integral part of the Company's broader IFM service portfolio, enabling the Company to provide comprehensive and integrated facility management solutions to its customers.

In this regard following resolution has been passed:

RESOLVED FURTHER THAT the Objects Clause of the Memorandum of Association of the Company be altered/amended to include the following activities

To, obtain, apply for, renewing and maintaining of Fire Licences and fire safety approvals, and purchasing, installing, operating, maintaining, servicing, inspecting, replacing, supplying and dealing in fire-fighting equipment, fire prevention and fire protection systems, fire detection and alarm systems, fire extinguishing systems, emergency and safety equipment, and other allied and related activities,

RESOLVED FURTHER THAT any Director or Company Secretary of the Company be and is hereby severally authorised to sign and file all necessary forms, applications, declarations and documents with the Registrar of Companies and other statutory authorities, and to do all such acts, deeds, matters and things as may be necessary or incidental to give effect to this resolution."

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 04

Mr. Lalasaheb Vitthal Rao Shinde (DIN: 02053259) is the visionary founder and guiding force behind the journey of **Supreme Facility Management Limited**. With his entrepreneurial foresight, conviction and commitment to excellence, he laid the foundation of the Company with a clear vision of creating a professionally managed and integrated facility management enterprise capable of delivering dependable, technology-enabled and value-driven services to its clients.

Over the years, Mr. Lalasaheb Vitthal Rao Shinde has played a pivotal role in shaping the Company's strategic direction, nurturing its organisational culture and establishing the principles of integrity, operational excellence and customer-centricity that continue to define the Company. His leadership has been instrumental in transforming the initial vision into a growing and resilient organisation with an expanding presence and a diversified portfolio of facility management and allied services.

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The Company, as it stands today, is a reflection of the vision, perseverance and leadership of Mr. Shinde. His extensive experience, institutional knowledge and deep understanding of the industry continue to provide valuable strategic guidance to the management and the Board of Directors.

In view of his significant contribution to the establishment, development and sustained growth of the Company, his continued association as Whole-Time Director & Chairman is considered to be of considerable strategic value. His leadership and experience are expected to continue supporting the Company in consolidating its existing strengths, pursuing emerging opportunities and building a stronger, more resilient and sustainable organisation for the future

He founded the Company and possesses extensive knowledge of the Company's business and operations. He has substantial experience in the service sector, particularly in facility management services, which is relevant to the Company's business, long-standing association with the Company provides continuity in management, business strategy and implementation. With his experience and guidance are expected to contribute to the Company's continued growth, operational efficiency and strategic development.

The Board believes that his continued association is beneficial to the Company and its stakeholders and that the Company will continue to benefit from his experience, expertise and guidance.

Details of the Director proposed for Continuation:

S. No.	Particulars	Details
1.	Name	Mr. Lalasaheb Vitthal Rao Shinde
2.	DIN	02053259
3.	Date of Birth	02 June 1951
4.	Designation	Whole-time Director
5.	Date of First Appointment	19 May 2005
6.	Qualification	Ph.D.
7.	Area of Expertise	Facility Management Services
8.	Proposed Term	5 years
9.	Remuneration	As per agreed terms
10.	Shareholding in the Company	36.73%
11.	Directorships in Other Companies	SUPREME HOLIDAYS (INDIA) PRIVATE LIMITED TRIMURTY UTILITY SERVICES PRIVATE LIMITED SUPREME MOTION PICTURES PRIVATE LIMITED
12.	Committee Positions	CSR Committee

Except Mr. Lalasaheb VitthalRao Shinde and his relatives, to the extent of their respective interest, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution.

The aforesaid resolution and explanatory statement shall be read together with the disclosures required under the applicable provisions of the Companies Act, 2013, including Section 190, to the extent applicable.

ITEM NO. 05 – ALTERATION OF OBJECTS CLAUSE OF THE MEMORANDUM OF ASSOCIATION

The Company is continuously evaluating opportunities to strengthen and expand its service offerings as part of its long-term growth strategy. As a **strategic expansion of its Integrated Facility Management ("IFM") Services**, the Company proposes to develop capabilities in the area of fire safety, fire prevention and fire protection services. These services are envisaged to progressively become an integral part of the Company's broader IFM service portfolio, enabling the Company to provide comprehensive and integrated facility management solutions to its customers.

In this regard, the Company to include appropriate provisions relating to **Fire Licences, fire-fighting equipment and allied/related activities** in the Objects Clause of the Memorandum of Association ("MOA") of the Company. Accordingly, it is proposed to alter the Objects Clause of the MOA to expressly cover activities relates for **obtaining, applying for, renewing and maintaining Fire Licences and fire safety approvals, and purchasing, installing, operating, maintaining, servicing, inspecting, replacing, supplying and dealing in fire-fighting equipment, fire prevention and fire protection systems, fire detection and alarm systems, fire extinguishing systems, emergency and safety equipment, and other allied and related activities**, subject to applicable laws and regulatory requirements.

For and on Behalf of
Supreme Facility Management Limited

Sd/-
Anshuman Singh Tomar
Company Secretary & Compliance Officer
M. No. A54574

PROCEDURE FOR REMOTE E-VOTING

i. In compliance with the provisions of Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the SEBI Listing Regulations and in terms of SEBI vide circular no. SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated December 9, 2020 in relation to e-Voting Facility Provided by Listed Entities, the Members are provided with the facility to cast their vote electronically, through the e-Voting services provided by KFintech , on all the resolutions set forth in this Notice. The instructions for e-Voting are given herein below.

ii. However, in pursuant to SEBI circular no. SEBI/HO/CFD/ CMD/CIR/P/2020/242 dated December 9, 2020 on "e-Voting facility provided by Listed Companies", e-Voting process has been enabled to all the **individual demat account holders**, by way of single login credential, through their demat accounts / websites of Depositories / DPs in order to increase the efficiency of the voting process.

iii. Individual demat account holders would be able to cast their vote without having to register again with the e-Voting service provider (ESP) thereby not only facilitating seamless authentication but also ease and convenience of participating in e-Voting process. Shareholders are advised to update their mobile number and e-mail ID with their DPs to access e-Voting facility.

iv. The remote e-Voting period commences on September 22, 2026 at 9:00 AM and ends on September 27 2026 5:00 PM.

v. The voting rights of Members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date.

vi. Any person holding shares in physical form and non-individual shareholders, who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date, may obtain the login ID and password by sending a request at evoting@Kfintech.com. However, if he / she is already registered with KFintech for remote e-Voting then he /she can use his / her existing User ID and password for casting the vote.

vii. In case of Individual Shareholders holding securities in demat mode and who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date may follow steps mentioned below under "Login method for remote e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode."

viii. The details of the process and manner for remote e-Voting and e-AGM are explained herein below:

Step 1 : Access to Depositories e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access to KFintech e-Voting system in case of shareholders holding shares in physical and non-individual shareholders in demat mode.

Step 3 : Access to join virtual meetings(e-AGM) of the Company on KFin system to participate e-AGM and vote at the AGM.

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Details on Step 1 are mentioned below:

I) Login method for remote e-Voting for Individual shareholders holding securities in demat mode.

Type of Members	Login Method
Individual Shareholders holding securities in demat mode with NSDL	1. **User already registered for IDeAS facility:** I. Visit URL: https://eservices.nsdl.com II. Click on the "Beneficial Owner" icon under "Login" under 'IDeAS' section. III. On the new page, enter User ID and Password. Post successful authentication, click on "Access to e-Voting" IV. Click on company name or e-Voting service provider and you will be re-directed to e-Voting service provider website for casting the vote during the remote e-Voting period. 2. **User not registered for IDeAS e-Services**I. I. To register click on link : https://eservices.nsdl.com II. Select "Register Online for IDeAS" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp III. Proceed with completing the required fields. VI. Follow steps given in points 1 3. **Alternatively by directly accessing the e-Voting website of NSDL** I. Open URL: https://www.evoting.nsdl.com/ II. Click on the icon "Login" which is available under 'Shareholder/Member' section. III. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password / OTP and a Verification Code as shown on the screen. IV. Post successful authentication, you will requested to select the name of the company and the e-Voting Service Provider name, i.e.KFintech. V. On successful selection, you will be redirected to KFintech e-Voting page for casting your vote during the remote e-Voting period.
Individual Shareholders holding securities in demat mode with CDSL	**1. Existing user who have opted for Easi / Easiest** I. Visit URL: https://web.cdslindia.com/myeasitoken/home/login OR URL: www.cdslindia.com II. Click on New System Myeasi III. Login with your registered user id and password. IV. The user will see the e-Voting Menu. The Menu will have links of ESP i.e. KFintech e-Voting portal. V. Click on e-Voting service provider name to cast your vote. 2. **User not registered for Easi/Easiest** I. Option to register is available at https://web.cdslindia.com/myeasitoken/home/login OR URL: www.cdslindia.com II. Proceed with completing the required fields. III. Follow the steps given in point 1

Type of Members	Login Method
	3. **Alternatively, by directly accessing the e-Voting website of CDSL** I. Visit URL: www.cdslindia.com II. Provide your demat Account Number and PAN No. III. System will authenticate user by sending OTP on registered Mobile & Email as recorded in the demat Account. IV. After successful authentication, user will be provided links for the respective ESP, i.e **KFintech** where the e- Voting is in progress.
Individual Shareholder login through their demat accounts / Website of Depository Participant	I. You can also login using the login credentials of your demat account through your DP registered with NSDL /CDSL for e-Voting facility. II. Once logged-in, you will be able to see e-Voting option.Once you click on e-Voting option, you will be redirected to NSDL / CDSL Depository site after successful authentication, wherein you can see e-Voting feature. III. Click on options available against company name or e-Voting service provider – **Kfintech** and you will be redirected to e-Voting website of **KFintech** for casting your vote during the remote e-Voting period without any further authentication.

Important note: Members who are unable to retrieve User ID / Password are advised to use Forgot user ID and Forgot Password option available at respective websites.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Securities held with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or contact at 022-4886 7000
Securities held with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 1800 22 55 33

Details on Step 2 are mentioned below:

II) Login method for e-Voting for shareholders other than Individual's shareholders holding securities in demat mode and shareholders holding securities in physical mode.

(A) Members whose email IDs are registered with the Company/ Depository Participants (s), will receive an email from KFintech which will include details of E-Voting Event Number (EVEN), USER ID and password. They will have to follow the following process:

i. Launch internet browser by typing the URL: https://evoting.kfintech.com/

ii. Enter the login credentials (i.e. User ID and password). In case of physical folio, User ID will be EVEN (E-Voting Event Number) xxxx, followed by folio number.–In case of Demat account, User ID will be your DP ID and Client ID. However, if you are already registered with KFintech for e-voting, you can use your existing User ID and password for casting the vote.

iii. After entering these details appropriately, click on "LOGIN".

iv. You will now reach password change Menu wherein you are required to mandatorily change your password. The new password shall comprise of minimum 8 characters with at least one upper case (A- Z), one lower case (a-z), one numeric value (0-9) and a special character (@,#,$, etc.,). The system will prompt you to change your password and update your contact details like mobile number, email ID etc. on first login. You may also enter a secret question and answer of your choice to retrieve your password in case you forget it. It is strongly recommended that you do not share your password with any other person and that you take utmost care to keep your password confidential.

v. You need to login again with the new credentials.

vi. On successful login, the system will prompt you to select the "EVEN" i.e., "10126 AGM" and click on "Submit"

vii. On the voting page, enter the number of shares (which represents the number of votes) as on the Cut-off Date under "FOR/AGAINST" or alternatively, you may partially enter any number in "FOR" and partially "AGAINST" but the total number in "FOR/AGAINST" taken together shall not exceed your total shareholding as mentioned herein above. You may also choose the option ABSTAIN. If the Member does not indicate either "FOR" or "AGAINST" it will be treated as "ABSTAIN" and the shares held will not be counted under either head.

viii. Members holding multiple folios/demat accounts shall choose the voting process separately for each folio/ demat accounts.

ix. Voting has to be done for each item of the notice separately. In case you do not desire to cast your vote on any specific item, it will be treated as abstained.

x. You may then cast your vote by selecting an appropriate option and click on "Submit".

xi. A confirmation box will be displayed. Click "OK" to confirm else "CANCEL" to modify. Once you have voted on the resolution (s), you will not be allowed to modify your vote. During the voting period, Members can login any number of times till they have voted on the Resolution(s).

xii. Corporate/Institutional Members (i.e. other than Individuals, HUF, NRI etc.) are also required to send scanned certified true copy (PDF Format) of the Board Resolution/ Authority Letter etc., authorizing its representative to attend the AGM through VC / OAVM on its behalf and to cast its vote through remote e-voting. Together with attested specimen signature(s) of the duly authorised representative(s), to the Scrutinizer at email id csatuljaiswal@gmail.com with a copy marked to evoting@kfintech.com. The scanned image of the above-mentioned documents should be in the naming format "Corporate Name_Even No."

(B) Members whose email IDs are not registered with the Company/Depository Participants(s), and consequently the Annual Report, Notice of AGM and e-voting instructions cannot be serviced, will have to follow the following process:

Procedure for Registration of email and Mobile: securities in physical mode

Physical shareholders are hereby notified that based ion SEBI Circular number: SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37, dated March 16th, 2023, All holders of physical securities in listed companies shall register the postal address with PIN for their corresponding folio numbers. It shall be mandatory for the security holders to provide mobile number. Moreover, to avail online services, the security holders can register e-mail ID. Holder can register/update the contact details through submitting the requisite ISR 1 form along with the supporting documents.

ISR 1 Form can be obtained by following the link: https://ris.kfintech.com/clientservices/isc/isrforms.aspx

ISR Form(s) and the supporting documents can be provided by any one of the following modes.

a) Through 'In Person Verification' (IPV): the authorized person of the RTA shall verify the original documents furnished by the investor and retain copy(ies) with IPV stamping with date and initials; or

b) Through hard copies which are self-attested, which can be shared on the address below; or

Name	KFIN Technologies Limited
Address	Selenium Building, Tower-B, Plot No 31 & 32, Financial District, Nanakramguda, Serilingampally,Hyderabad, Rangareddy, Telangana India - 500 032.

c) Through electronic mode with e-sign by following the link: https://ris.kfintech.com/clientservices/isc/default.aspx#

Detailed FAQ can be found on the link: https://ris.kfintech.com/faq.html

For more information on updating the email and Mobile details for securities held in electronic mode, please reach out to the respective DP(s), where the DEMAT a/

c is being held.

After receiving the e-voting instructions, please follow all steps above to cast your vote by electronic means.

Details on Step 3 are mentioned below:

I) Instructions for all the shareholders, including Individual, other than Individual and Physical, for attending the AGM of the Company through VC/ OAVM and e-Voting during the meeting.

i. Member will be provided with a facility to attend the AGM through VC / OAVM platform provided by KFintech. Members may access the same at https://emeetings.kfintech.com/ by using the e-voting login credentials provided in the email received from the Company/KFintech. After logging in, click on the Video Conference tab and select the EVEN of the Company. Click on the video symbol and accept the meeting etiquettes to join the meeting. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned above.

ii. Facility for joining AGM though VC/ OAVM shall open atleast ——- minutes before the commencement of the Meeting.

iii. Members are encouraged to join the Meeting through Laptops/ Desktops with Google Chrome (preferred browser), Safari, Internet Explorer, Microsoft Edge, Mozilla Firefox 22.

iv. Members will be required to grant access to the webcam to enable VC / OAVM. Further, Members connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

v. As the AGM is being conducted through VC / OAVM, for the smooth conduct of proceedings of the AGM, Members are encouraged to express their views / send their queries in advance mentioning their name, demat account number / folio number, email id. Questions /queries received by the Company till September 26, 2026 shall only be considered and responded during the AGM.

vi. The Members who have not cast their vote through remote e-voting shall be eligible to cast their vote through e-voting system available during the AGM. E-voting during the AGM is integrated with the VC / OAVM platform. The Members may click on the voting icon displayed on the screen to cast their votes.

vii. A Member can opt for only single mode of voting i.e., through Remote e-voting or voting at the AGM. If a Member casts votes by both modes, then voting done through Remote e-voting shall prevail and vote at the AGM shall be treated as invalid.

viii. Facility of joining the AGM through VC / OAVM shall be available for atleast 2000 members on first come first served basis.

ix. Institutional Members are encouraged to attend and vote at the AGM through VC / OAVM.

OTHER INSTRUCTIONS

I. **Speaker Registration:** The Members who wish to speak during the meeting may register themselves as speakers for the AGM to express their views. They can visit https:/ /emeetings.kfintech.com and login through the user id and password provided in the mail received from Kfintech. On successful login, select 'Speaker Registration' which will opened from September 22, 2026 to September 26, 2026. Members shall be provided a 'queue number' before the meeting. The Company reserves the right to restrict the speakers at the AGM to only those Members who have registered themselves, depending on the availability of time for the AGM.

II. **Post your Question:** The Members who wish to post their questions prior to the meeting can do the same by visiting https://emeetings.kfintech.com. Please login through the user id and password provided in the mail received from Kfintech. On successful login, select 'Post Your Question' option which will opened from September 22, 2026 to September 22, 2026.

III. In case of any query and/or grievance, in respect of voting by electronic means, Members may refer to the Help & Frequently Asked Questions (FAQs) and E-voting user manual available at the download section of https://evoting.kfintech.com (KFintech Website) or contact Mr. Anandan, at evoting@kfintech.com or call KFintech's toll free No. 1-800-309-4001 for any further clarifications.

IV. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on Friday, August 28th , 2026, being the cut-off date, are entitled to vote on the Resolutions set forth in this Notice. A person who is not a Member as on the cut-off date should treat this Notice for information purposes only. Once the vote on a resolution(s) is cast by the Member, the Member shall not be allowed to change it subsequently.

V. In case a person has become a Member of the Company after dispatch of AGM Notice but on or before the cut-off date for E-voting, he/she may obtain the User ID and Password in the manner as mentioned below:

If e-mail address or mobile number of the member is registered against Folio No. / DP ID Client ID, then on the home page of https://evoting.kfintech.com/ , the member may click "Forgot Password" and enter Folio No. or DP ID Client ID and PAN to generate a password.

- Members who may require any technical assistance or support before or during the AGM are requested to contact KFintech at toll free number 1-800-309-4001 or write to them at evoting@kfintech.com.
- If the mobile number of the Member is registered against Folio No. / DP ID Client ID, the Member may send SMS : MYEPWD <space> E-Voting Event number+ Folio No. (in case of physical shareholders) or DP ID Client ID (in case of Demat shareholders) to 9212993399.

Example for NSDL	MYEPWD <SPACE> IN12345612345678
Example for CDSL	MYEPWD <SPACE> 1402345612345678
Example for physical	MYEPWD <SPACE> XXX1234567890

VI. The results of the electronic voting shall be declared to the Stock Exchanges after the AGM. The results along with the Scrutinizer's Report, shall also be placed on the website of the Company.

Board's Report

Dear Shareholder(s),

Your Directors have the pleasure in presenting the Twenty First (21st) Annual Report of your Company (Supreme Facility Management Limited) on business and operations of the Company along with the Audited Standalone and Consolidated Financial Statements and the Auditor's Report for the year ended March 31, 2026 (Year under review). Consolidated performances of the Company, and its Subsidiaries have been referred to wherever required.

1. Financial Summary for the year ended March 31, 2026.

(Rs. in Lakhs)

Particulars	SFM Standalone 31.03.2026	SFM Standalone 31.03.2025	SFM Consolidated 31.03.2026	SFM Consolidated 31.03.2025
Revenue from Operations	42041.03	32990.90	49429.33	40136.45
Finance Charges	1186.97	1111.23	1248.35	1156.38
Provision for Depreciation	1716.74	1299.43	1759.08	1326.15
Profit Before exceptional and Extra ordinary items and Tax	841.80	883.98	1092.89	1146.84
Profit Before Tax	488.14	883.98	739.23	1098.99
Provision for Tax	(103.74)	205.44	(43.17)	259.95
Net Profit After Tax	591.88	678.54	778.82	795.33

Dividend

The Company adheres to its Dividend Distribution Policy, which outlines the various criteria the Board may consider when recommending or declaring a dividend as well as use of retained profits in accordance with regulation 43 of the Listing Regulations. The Dividend Distribution Policy, as per Regulation 43A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Board has decided to retain the profits earned during the year to support business expansion initiatives and, therefore, has not recommended a dividend.

Review of Business Operations and Future Prospectus.

Your Company has delivered a resilient performance, underpinned by robust revenue growth and improved profitability metrics in Financial Year 2026. On a Standalone basis, Revenue from Operations increase from 32,990.90 lakhs to 42,041.03 lakhs, reflecting a 27.43% year-on-year increase. This growth was driven by sustained demand momentum, enhanced operational efficiencies, and effective execution across core business segments.

Similarly, On Standalone basis, Profit Before Tax (PBT) stood at Rs 488.14 lakhs as compared to Rs 883.98 Lakhs in previous year. Despite the moderation in profitability and Exceptional items of Rs 353.66 Lakhs the Company demonstrated resilience by sustaining its operations, strengthening customer relationships, and maintaining a disciplined approach to cost management and resource allocation. The Board recognizes that certain business segments experienced slower growth and margin pressures during the year. However, the Company's diversified service portfolio, strong customer base, and continued focus on operational improvements provide a solid foundation for future growth.

Overall, FY 2025–26 was marked by strong top-line growth laying a solid foundation for sustainable growth and long-term value creation for stakeholders. The Board of Directors remains optimistic about the Company's future prospects and is confident of achieving improved performance with a significant increase in revenue and profitability in the Financial Year 2026–27.

During the year, the Company has fully written off its investment in Zipgo Technology India Private Limited amounting to INR 353.66 lakhs. The management has assessed the decline in the value of the investment to be other than temporary in accordance with AS 13 — Accounting for Investments. The amount has been presented as an Exceptional Item on the face of the Statement of Profit and Loss in compliance with the format prescribed under Schedule III, Division I to the Companies Act, 2013, and AS 5.

Material changes and commitment if any affecting the financial position of the company which have occurred between the end of the financial year to which this financial statement relates and the date of the report

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which financial statements relate and on the date of this report.

Transfer to Reserve & Surplus

During the financial year, an amount of **Rs. 591.88 lakhs** (Standalone) has been transferred to the **Reserve & Surplus**. This transfer has been made in accordance with the organisation's financial policy to strengthen its reserve base and ensure long-term financial stability.

Your Company did not have any amounts due or outstanding as at Balance Sheet date to be credited to the Investor Education and Protection Fund.

Listing

The shares of your Company are listed in National Stock Exchange of India Limited – Emerge (NSE-Emerge) and the stock code is as follows:

NSE Code: SFML

Your Company confirms that it has paid the Annual Listing Fees for the year 2025-26 to National Stock Exchange of India Limited (NSE) where the Company's Shares are listed.

Change in the Nature of Business

Your Company continues to operate in two segments as mentioned below and there has been no change in the nature of business of the Company during the period under review.

Company's operation in two broad segments is as follows;

1. **Integrated facilities management - IFM**
2. **Other support services - OSS**

Share Capital

The current capital structure of Company is as follows: (No. of Equity Shares)

Share Capital	Authorised	Paid-Up/ Issued/ Subscribed
Authorised Share Capital	2,60,00,000	2,48,29,200

Statement concerning development and implementation of risk management policy of the company

The Board has established a strong audit committee, internal auditors, and other control mechanisms to foster a secure control environment within the company. It routinely evaluates the policies, procedures, and technology within the control framework to ensure they are operating as designed. Should any incidents occur, despite these controls, or if an incident is reported or detected, the Board takes immediate note of the matter and ensures a prompt investigation and follow-up actions to ensure the controls remain effective and risks are managed properly. Over the course of the year, the Directors have reviewed the Company's enterprise-wide risk management framework concerning its business activities. The Board believes that these must be constantly evaluated and improvements to be made based on the changing technology and business environment.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Details of loans and advances granted, investments made pursuant to the provisions of Section 186 of the Companies Act, 2013, and Regulation 34 read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are disclosed in Notes to Accounts forming part of the financial statements, as presented in the Annual Report.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

During the Financial Year 2025-26, all Related Party Transactions were conducted on an arm's length basis and in the ordinary course of business. No material or significant Related Party Transactions required shareholder approval under Section 188 of the Companies Act, 2013, or Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Audit Committee has granted prior Omnibus approval for recurring related party transactions, based on criteria approved by the Board. As per annexure I AOC-2.

A detailed statement of all related party transactions is submitted to the Audit Committee and the Board of Directors for approval on a Half Yearly basis. As per Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has filed reports on related party transactions with the Stock Exchange(s).

Statutory Auditors

M/s. Bharat J. Rughani & Co, Chartered Accountants, (Firm Registration No. 101220W) are the Statutory Auditors of the Company. They were appointed by the Shareholders at the 19th Annual General Meeting and shall hold the office till the conclusion of the 24th Annual General Meeting. The standalone report issued by the Auditors to the members for the financial year ended March 31, 2026, does not contains any qualification, reservation or adverse remark or disclaimer.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES AND THEIR POSITION & FINANCIAL PERFORMANCE.

The Company has the following subsidiary Companies or Associates Company as on March 31, 2026.

S. No.	Name of Entities	Holding/Subsidiary/ Associate Joint Venture	%
1	Trimurty Utility Services Private Limited	Wholly-owned Subsidiary	99.99%
2	Everdew Engineering Private Limited	Subsidiary	66.67%
3	Purple Crest Services Private Limited	Associate	47.37%
4	Ialpha Mobility Solutions Private Limited	Subsidiary	83%
5	L V Shinde Group Joint Venture	Joint Venture	49%

Pursuant to section 129 and Rule 5 of the Companies (Accounts) Rules 2014, the Financial Performance of the above-mentioned Subsidiary Companies is furnished in Form AOC – 1 (Annexure II) which is enclosed as part of this Report.

Details in respect of frauds reported by Auditors under section 143(12) other than those which are reportable to the Central Government

During the year under review, there were no instances of fraud falling within the purview of Section 143(12) of the Companies Act, 2013 and rules made there under by officers or employees reported by the Statutory Auditors of the Company during the course of the audit conducted and therefore, no details are required to be disclosed under Section 134(3) of the Act.

Maintenance of Cost Records

Maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Act, does not apply to the Company and accordingly, such accounts and records are not maintained.

DEPOSITS:

Your Company has not accepted any deposits within the meaning as provided in the Companies Act, 2013.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There are no significant material orders passed by the courts/regulators or tribunals impacting the going concern status and Companies operations in future.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The Particulars relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, as required to be disclosed under the Act, are provided in Annexure III to this report.

AUDITORS & THEIR REPORTS

Secretarial Auditor

In pursuance of the section 204 of the Companies Act, 2013, M/s. Jaiswal A & Co., had been appointed as Secretarial Auditor of the company for FY 2025-26. Further, the report of the secretarial auditor in the form MR-3 is enclosed to this director's report.

Cost Auditor

Provision of Section 148 of the Companies Act, 2013, are not applicable to the Company.

Internal Auditor

In pursuance of Section 138 of the Companies Act, 2013, CA Prakash Jha, is the internal auditor of the Company.

DECLARATION BY INDEPENDENT DIRECTORS

Based on the declarations / disclosures received from Ms. Asha Kaul, Mr. Sagar Shrirang Jadhav and Mr. Gautam Deendayal Sharma, Non-Executive Directors (Independent Directors) on the Board of the Company and on the basis of evaluation of the relationships disclosed, the said directors are independent in terms of Section 149(6) of the Companies Act, 2013.

Number of Meetings conducted during the year under review.

The Board met Four (4) times during the financial year ended March 31, 2026 as per the details furnished given in below table. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Your Directors have devised proper systems and processes for complying with the requirements of applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems were adequate and operating effectively.

S. No.	Type of Meeting	Date of Meeting
1.	Board Meeting	May 26, 2025
2.	Board Meeting	August 29, 2025
3.	Board Meeting	Nov 14, 2025
4.	Board Meeting	March 07, 2026

Audit Committee

During the year under review, the Committee met 2 times for the financial year ended March 31, 2026. The composition of the Audit Committee is in compliance with the provision of Section 177 of the Companies Act 2013 read with the rules there under and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015. During the year under review, all the recommendations made by the Audit Committee were accepted by the Board.

Nomination and Remuneration Committee

During the year under review, the Committee met two (2) times for the financial year ended March 31, 2026. The Composition of Nomination and Remuneration Committee is in compliance with the provision of Section 178 of Companies Act 2013 read with rules made thereunder and Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015. During the year under review, all the recommendations made by the Nomination and Remuneration Committee were accepted by the Board.

Stakeholders Relationship Committee

During the year under review, the Committee met four (4) time for the financial year ended March 31, 2026. The Composition of Stakeholders Relationship Committee is in compliance with the provision of Companies Act 2013 read with rules made thereunder and Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015. During the year under review, all the recommendations made by the Stakeholders Relationship Committee were accepted by the Board.

Corporate Social Responsibility Committee

During the year under review, the Committee met two (2) time for the financial year ended March 31, 2026. The Composition of Corporate Social Responsibility Committee is in compliance with the provision of Companies Act, 2013 read with rules made thereunder. During the year under review, all the recommendations made by the Corporate Social Responsibility Committee were accepted by the Board.

IPO Committee

During the year IPO committee met to handle various matters pertaining to Initial Public Offer and to determine the utilisation of proceeds of the Fresh Issue and accept and appropriate proceeds of the Fresh Issue in accordance with the applicable laws and to settle all questions.

DISQUALIFICATION OF DIRECTORS:

All Directors on the Board of the Company have not incurred any disqualification on account of non-compliance with any of the provisions of the Companies Act, 2013.

Familiarisation programme

The Company has a familiarization programme for Independent Directors under Regulation 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. It aims to provide Independent Directors Company insight to enable understanding of the business in depth and contribute significantly to the Company. Overview and details of the programme for Independent Directors have been updated on www.supremefacility.com

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors of your Company, to the best of their knowledge and ability, confirm that:

(a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

(b) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit& loss of the Company for that period;

(c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) the Directors have prepared the annual accounts on a going concern basis;

(e) the Directors have laid down proper internal financial controls and system which are adequate and are operating effectively.

(f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Management Discussion and Analysis Report

Management Discussion and Analysis Report for the year under review, as stipulated under the SEBI Listing Regulations, is presented in a separate section and forms an integral part of this Report.

Disclosures as required under Section 22 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013.

The Company has a policy on the prevention of sexual harassment at the workplace. It has duly constituted the Internal Complaints Committee (ICC), in line with the requirements of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The ICC has been set up to redress any complaints received regarding sexual harassment and meets periodically. This was communicated to all employees for notification of any POSH related complaints. The POSH Policy covers all employees. During the year under review, the ICC did not have any complaints so far for the financial year 2025-26.

Vigil mechanism/Whistle Blower Policy

Pursuant to provisions of Section 177(9) of the Act and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, your Company has framed a vigil mechanism for directors and employees to report genuinely unethical and improper practices or any other wrongful conduct to the Audit Committee Chairman. The policy provides opportunities for employees to access the Audit Committee in good faith if they observe unethical and improper practices. The Vigil Mechanism ensures standards of professionalism, honesty, integrity and ethical behaviour. The Whistle Blower Policy is put on the Company's website and can be accessed at www.supremefacility.com.

The Company has not received any complaints under the Whistle Blower Policy during the Financial year ended March 31, 2026.

Code for prevention of Insider Trading

The Company has implemented a Code of Prevention of Insider Trading to govern the trading activities of its Promoters, Directors, and Designated Persons, and their immediate relatives ensuring that they comply with the regulations related to insider trading. This Code mandates the need for pre-clearance before engaging in transactions involving the Company's shares. Additionally, it strictly prohibits the purchase or sale of shares by the individuals when they possess unpublished price-sensitive information (UPSI) about the Company or during periods when the Trading Window is closed. The Code is available for public access on the Company's website via the following link www.supremefacility.com.

As part of its compliance with SEBI's regulations, the Company maintains a Structural Digital Database (SDD) to effectively track and monitor the sharing of UPSI. This system ensures that all necessary entries are made to safeguard the confidentiality of sensitive information. Furthermore, comprehensive training on the compliance procedures under SEBI (Prohibition of Insider Trading) Regulations, 2015, is provided to all employees to ensure their understanding and adherence to the regulations.

Compliance with the provisions of Secretarial Standards

During the year, your company is in compliance with the mandatory secretarial standards specified by the Institute of Company Secretaries of India.

Proceedings pending under Insolvency and Bankruptcy Code, 2016

During the year under review there were no application made, or any proceedings were instigated under the Insolvency and Bankruptcy Code, 2016.

Statement of Deviation or Variation

The Company raised capital through Initial Public offering and listed its securities on December 18, 2024 the Company has filed the deviation report pursuant to Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Alteration of Memorandum and Articles of Association

During the year under review Company has not amended it's Memorandum of Association (MOA), The Company has inserted the article of ESOPs., Share based benefits scheme in its Article of Association (AOA).

Annual Return

The Annual Return in Form MGT-7 as prescribed under Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, read with Rule 12 of Companies (Management and Administration) Rules, 2014, as amended, is disclosed on the website of the Company.

CORPORATE SOCIAL RESPONSIBILITY INITIATIVE

Composition:

As per Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, following directors of the Company forms the composition of CSR Committee:

(i) Mr. Lalasaheb Vitthalrao Shinde, Whole-time director (Chairman);

(ii) Mr. Rajendra Lalasheb Shinde, Managing Director (Member); and

(iii) Mr. Sagar Shrirang Jadhav, Independent Director, (Member).

Terms of Reference:

The purpose of the committee is to formulate and monitor the CSR policy of the Company. The Committee will be overseeing activities / functioning of the Company in identifying the areas of CSR activities, programmers and execution of Company.

The management confirms that Company is looking forward for the viable project for making CSR expenditure as specified in Schedule VII of the Companies Act, 2013. Your Company will make the said expenditure in the current financial year.

CSR Policy:

Stakeholders are requested to refer to the CSR Policy placed on the Company's website with URL https://supremefacility.com/Investor/CSR_Policy.pdf

Annual Report:

Annual Report on CSR has been annexed in Annexure IV to this report.

Cautionary Statement

Statements in this Board's Report and Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, expectations or predictions may be "forward-looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make difference to the Company's operations include changes in Government regulations, Tax regimes, economic developments within India and other ancillary factor.

Acknowledgement

Your Directors would like to take this opportunity to express their sincere appreciation for the unwavering commitment and hard work of all employees who have consistently discharged their duties with dedication, ensuring the company's interests are well safeguarded. The leadership team, alongside the dedicated and experienced employees, has played a vital role in ensuring the company's performance remains strong and continues to be among the top in its peer group. The Directors also extend their gratitude to the Management Team for their continued efforts. Additionally, the Directors would like to acknowledge with sincere thanks the support provided by all Bankers, Business Associates, Consultants, and various Government Authorities throughout the year. The Directors also wish to convey their heartfelt appreciation to the shareholders for the trust and confidence they have placed in the company.

ANNEXURE - I

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: Not Applicable

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
(a)	(b)	(c)	(d)	(e)	(f)

2. Details of material contracts or arrangement or transactions at arm's length basis:

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**
Lalasaheb Vitthalrao Shinde Company Director	Availing or rendering of any services	Ongoing	72,00,000	26.05.2025	2, 53,000
Rajendra Lalasaheb Shinde Company Director	Availing or rendering of any services	Ongoing	72,00,000	26.05.2025	32,58,000
Amol Sharad Shingate Company Director	Availing or rendering of any services	Ongoing	24,00,000	26.05.2025	NIL
Nikhilesh Ratanlal Loya Company KMP	Availing or rendering of any services	Ongoing	25,95,516	26.05.2025	NIL
Anshuman Tomar Company Secretary	Availing or rendering of any services	1 Year	8,00,000	26.05.2025	NIL
Sagar Shrirang Jadhav Independent Director	Availing or rendering of any services	1 Year	1,20,000	26.05.2025	NIL
Gautam Deendayal Sharma Independent Director	Availing or rendering of any services	1 Year	1,20,000	26.05.2025	NIL
Asha Kaul Independent Director	Availing or rendering of any services	1 Year	1,20,000	26.05.2025	NIL
Arya Enterprises Director Relative is proprietor	Sale, purchase or supply of any goods or materials	Ongoing	3,37,54,063	26.05.2025	NIL
Supreme Village Director is the Proprietor	Sale, purchase or supply of any goods or materials	Ongoing	9,26,610	26.05.2025	NIL
Supreme Motions Private Limited, Common Directorship	Sale, purchase or supply of any goods or materials	1 Year	41,676	26.05.2025	NIL

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
(a)	(b)	(c)	(d)	(e)	(f)
Trimurty Utility Services Private limited Subsidiary Company & directors and substantially interested	Sale, purchase or supply of any goods or materials	1 Year	49,99,239	26.05.2025	NIL
Purple Crest Services Private Limited	Sale, purchase or supply of any goods or materials	On Going	1,84,000/-	26.05.2025	NIL

For and on behalf of Board of Directors
Supreme Facility Management Limited
(Formerly known as Supreme Facility Management Private Limited)

Amol Sharad Shingate
Director
DIN: 06668108
Address: Flat No. 11 D-Wing Runal Florance
Plot No. 19 Near Amrutanandmayi Math
Sector No. 21 Yamunanagar Pune
Maharashtra India - 411 044

Rajendra Lalasaheb Shinde
Managing Director
DIN: 02053237
Address: Plot No. 317 Sector No. 24
Behind Central Bank of India
Pradhikaran PCNTDA Nigdi Pune
Maharashtra India – 411044

Date: 03.09.2026
Place: Pune

Annexure II

FORM NO. AOC.1

Statement containing salient features of the financial statement of Subsidiaries/ Associate Companies/Joint Ventures
(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Part "A": Subsidiaries

I (Information in respect of each subsidiary to be presented with amounts in Rs.)

Sr. No.	Name of Subsidiary	Trimurty Utility Services Private Limited
1.	Financial Period Ended on	31st March 2026
2.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	INR
3.	Share capital	20,00,000
4.	Reserves & surplus	7,49,93,770
5.	Total assets	41,63,24,845
6.	Total Liabilities	41,63,24,845
7.	Investments	NIL
8.	Turnover	58,94,41,900
9.	Profit before taxation	2,24,63,480
10.	Provision for taxation	54,24,167
11.	Profit after taxation	1,70,39,313
12.	Proposed Dividend	NIL
13.	% of shareholding	99.99%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations: Not Applicable;
2. Names of subsidiaries which have been liquidated or sold during the year: Not Applicable.

II (Information in respect of each subsidiary to be presented with amounts in Rs.)

Sr. No.	Name of Subsidiary	Everdew Engineering Private Limited
1.	Financial Period Ended on	31st March 2026
2.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	INR
3.	Share capital	4,50,000
4.	Reserves & surplus	3,78,58,692
5.	Total assets	7,97,43,430
6.	Total Liabilities	7,97,43,430
7.	Investments	NIL
8.	Turnover	15, 53, 33, 935
9.	Profit before taxation	23,55,949
10.	Provision for taxation	5,92,943
11.	Profit after taxation	17,63,006
12.	Proposed Dividend	NIL
13.	% of shareholding	66.67%

III (Information in respect of each subsidiary to be presented with amounts in Rs.)

Sr. No.	Name of Subsidiary	iAlpha Mobility Solutions Private Limited
1.	Financial Period Ended on	31st March 2026
2.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	INR
3.	Share capital	1,00,000
4.	Reserves & surplus	26,34,719
5.	Total assets	2,96,07,496
6.	Total Liabilities	2,96,07,496
7.	Investments	NIL
8.	Turnover	11,20,340
9.	Profit before taxation	2,89,580
10.	Provision for taxation	39,820
11.	Profit after taxation	2,49,760
12.	Proposed Dividend	NIL
13.	% of shareholding	83.00%

IV (Information in respect of each subsidiary to be presented with amounts in Rs.)

Sr. No.	Name of Associates	Purple Crest Services Private Limited
1.	Financial Period Ended on	31st March 2026
2.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	INR
3.	Share capital	95,000
4.	Reserves & surplus	3,22,860
5.	Total assets	6,11,915
6.	Total Liabilities	6,11,915
7.	Investments	NIL
8.	Turnover	5,29,643
9.	Profit before taxation	4,30,763
10.	Provision for taxation	1,08,423
11.	Profit after taxation	3,22,340
12.	Proposed Dividend	NIL
13.	% of shareholding	47.37%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations: Not Applicable;
2. Names of subsidiaries which have been liquidated or sold during the year: Not Applicable.

V Details of LVSG Joint venture disclosed in the financial statements of the company.

For and on behalf of Board of Directors
Supreme Facility Management Limited
(Formerly known as Supreme Facility Management Private Limited)

Amol Sharad Shingate
Director
DIN: 06668108
Address: Flat No. 11 D-Wing Runal Florance
Plot No. 19 Near Amrutanandmayi Math
Sector No. 21 Yamunanagar Pune
Maharashtra India - 411 044

Rajendra Lalasaheb Shinde
Managing Director
DIN: 02053237
Address: Plot No. 317 Sector No. 24
Behind Central Bank of India
Pradhikaran PCNTDA Nigdi Pune
Maharashtra India – 411044

Date: 03.09.2026
Place: Pune

ANNEXURE III

FOR CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

A. CONSERVATION OF ENERGY:

Company has consumed minimal amount of electricity and energy during the year, further there is no specific schemes to conserve energy / improve energy efficiency in the last financial year.

- the Company has taken appropriate steps on conservation of energy;
- Currently the company is using electricity as the sources of energy;
- the Company has not made any capital investment on energy conservation equipments as of now.

B. TECHNOLOGY ABSORPTION

No new technology was absorbed during the year 2025-26 As specified by the Company's Management there was no new technology was absorbed by the Company.

Research and Development

There was no expenditure incurred on Research and Development.

C. FOREIGN EXCHANGE EARNINGS AND OUTGO:

There were no Foreign Exchange earned and no Foreign Exchange outgo during the year.

For and on behalf of Board of Directors
Supreme Facility Management Limited
(Formerly known as Supreme Facility Management Private Limited)

Amol Sharad Shingate
Director
DIN: 06668108
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Rajendra Lalasaheb Shinde
Managing Director
DIN: 02053237
Address: Plot No. 317 Sector No. 24
Behind Central Bank of India
Pradhikaran PCNTDA Nigdi Pune
Maharashtra India – 411044

Date: 03.09.2026
Place: Pune

Annexure IV

ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014]

1. A brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the CSR policy and projects or programs:

   A. OBJECTIVE – CSR POLICY

   The aim of CSR policy is to give a helping hand to pull up the underprivileged and economically weaker sections of the society and contribute for growth and development of society as a whole.

   B. CSR PROJECTS

   The projects undertaken by the company shall be other than that, that are required in ordinary course of the company. Company broadly proposes to undertake in following projects:

   - eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;
   - promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
   - promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
   - ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water;
   - training to promote rural sports, nationally recognised sports, Paralympics sports and Olympic sports;
   - contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
   - rural development projects.
   - contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government

2. The Composition of the CSR Committee.

   The Composition of CSR Committee is as under:

   (a) Mr. Lalasaheb Vitthalrao Shinde, Whole-time director (Chairman);

   (b) Mr. Rajendra Lalasheb Shinde, Managing Director (Member); and

   (c) Mr. Sagar Shrirang Jadhav, Independent Director, (Member).

3. CSR expense calculated on Average net profit of the company for last three financial years.

4. Prescribed CSR Expenditure for FY 2025-26 Rs. 13,17,111/-.

   Details of CSR Activity for FY [2025-26]

   - **Project Undertaken:** Medical and Healthcare Support
   - **Mode of Implementation:** Through registered trust (Implementing Partner)
   - **Amount Spent:** INR 13,17,111/-
   - **Nature of Activity:** Donation towards CSR Medical and Healthcare Support Project
   - **Location:** Ahmedabad, Gujarat
   - **Alignment with Schedule VII:** Promoting health care including preventive health care

5. Reasons for not spending CSR allocation: NA

6. Responsibility statement:

   A responsibility statement of the CSR Committee of Board of Directors of the Company is reproduced below:

   “The implementation and monitoring of Corporate Social Responsibility (CSR)Policy, is in compliance with CSR objectives and Policy of the Company”.

For and on behalf of Board of Directors
Supreme Facility Management Limited
(Formerly known as Supreme Facility Management Private Limited)

Amol Sharad Shingate
Director
DIN: 06668108
Address: Flat No. 11 D-Wing Runal Florance
Plot No. 19 Near Amrutanandmayi Math
Sector No. 21 Yamunanagar Pune
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Rajendra Lalasaheb Shinde
Managing Director
DIN: 02053237
Address: Plot No. 317 Sector No. 24
Behind Central Bank of India
Pradhikaran PCNTDA Nigdi Pune
Maharashtra India – 411044

Date: 03.09.2026
Place: Pune

Form No. MR-3 SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[*Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014*]

To,
The Members,
EVERDEW ENGINEERING PRIVATE LIMITED
A120, Jai Ganesh Vision, Akurdi, Pune,
Maharashtra, India – 411 035

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. **EVERDEW ENGINEERING PRIVATE LIMITED** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon.

Based on available records/data, our verification of the Company's Books, Papers, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, forms and returns filed and other records maintained by Company for the financial year ended on 31st March, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under- Not applicable on the Company;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under-Not applicable on the Company;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings:- Not applicable as the Company has not entered into any transactions relating to Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings during the audit period under review;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):- Not Applicable;

a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011:- Not applicable;

b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations,1992:- Not Applicable;

c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009:- Not Applicable;

d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines,1999:- Not Applicable;

e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations,2008:- Not applicable;

f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client:- Not Applicable;

g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009:- Not applicable; and

h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998:- Not applicable.

(vi) Other Laws specifically applicable to the industry to which company belongs, as identified by the management:

- The Factories Act, 1948 and allied State Laws;
- Industrial Disputes Act, 1947;
- The Payment of Wages Act, 1936;
- The Minimum Wages Act, 1948;
- Employees' State Insurance Act, 1948;
- The Employees' Provident Fund and Miscellaneous Provisions Act, 1952;
- The Payment of Bonus Act, 1965;
- The Payment of Gratuity Act, 1972;

- The Contract Labour (Regulation and Abolition) Act, 1970;
- The Maternity Benefit Act, 1961;
- The Child Labour (Prohibition and Regulation) Act, 1986;
- The Industrial Employment (Standing Orders) Act, 1946;
- The Employees' Compensation Act, 1923;
- Equal Remuneration Act, 1976;
- The Employment Exchange (Compulsory Notification of Vacancies) Act, 1959;
- The Apprentices Act, 1961;

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards with regard to Meetings of Board of Directors (SS-1) and the General Meetings (SS-2) issued by The Institute of Company Secretaries of India;

(ii) The Listing Agreements entered into by the Company with National Stock Exchange(s), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:- Not Applicable;

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines mentioned above, except the observations/qualification, reservation or adverse remarks as per the annexure-I to this report for the financial year ended on 31st March, 2026. We further report that:

I/we further report that

The Board of Directors of the Company is duly constituted with proper balance of Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I/we further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that based on the information provided by the Company, its officers and Board of Directors of the Company during the conduct of Audit and in our opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable Laws, Rules, Regulations and Guidelines.

M/s. Jaiswal A & Co.
Company Secretaries

CS Arun Kumar Jaiswal
Proprietor
M No: F14050
C.P. No: 12281
Peer review firm No. : 2636/2022
UDIN: F014050H001193129

Date: 22.08.2026
Place: Kolkata

ANNEXURE-I

OBSERVATIONS/QUALIFICATION, RESERVATION OR ADVERSEREMARKS FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026

Sr. No.	QUALIFICATIONS/OBSERVATIONS BY SECRETARIAL AUDITOR	COMMENTS BY THE BOARD OF DIRECTORS
1.	During the financial year 2025-26, Company has filed a few forms with MCA with late fees.	Your Company is always regular to comply the provisions of companies act, 2013 and other applicable laws. However, the delay in filing the forms was inadvertent and from hereon our Company will submit the forms within due dates.

ANNEXURE-II TO SECRETARIAL AUDIT REPORT

To,
The Members,
EVERDEW ENGINEERING PRIVATE LIMITED
A 120, Jai Ganesh Vision, Akurdi, Pune,
Maharashtra, India – 411 035

Our report of even date is to be read along with this letter.

Management Responsibility:

It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditors Responsibility:

We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

We have not verified the correctness and appropriateness of financial records and books of accounts of the Company or verified compliances of Laws other than those mentioned above. Wherever required, we have obtained the management representation about the Compliance of laws, rules and regulations and happening of events etc. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

Disclaimer

The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

M/s. Jaiswal A & Co.
Company Secretaries

Sd/-
CS Arun Kumar Jaiswal
Proprietor
M No: F14050
C.P. No: 12281
Peer review firm No. : 2636/2022
UDIN: F014050H001193129

Date: 22.08.2026
Place: Kolkata

Form No. MR-3 SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[*Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014*]

To,

The Members,

IALPHA MOBILITY SOLUTIONS PRIVATE LIMITED

Office No. 227, A Wing, S. NO. 171A/B, Jai Ganesh Vision, Akurdi, Pune, Maharashtra, India – 411 035

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. **IALPHA MOBILITY SOLUTIONS PRIVATE LIMITED** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on available records/data, our verification of the Company's Books, Papers, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, forms and returns filed and other records maintained by Company for the financial year ended on 31st March, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under- Not applicable on the Company;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under-Not applicable on the Company;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings:- Not applicable as the Company has not entered into any transactions relating to Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings during the audit period under review;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):- Not Applicable;

a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011:- Not applicable;

b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations,1992:- Not Applicable;

c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009:- Not Applicable;

d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines,1999:- Not Applicable;

e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations,2008:- Not applicable;

f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client:- Not Applicable;

g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009:- Not applicable; and

h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998:- Not applicable.

(vi) Other Laws specifically applicable to the industry to which company belongs, as identified by the management:

- The Factories Act, 1948 and allied State Laws;
- Industrial Disputes Act, 1947;
- The Payment of Wages Act, 1936;
- The Minimum Wages Act, 1948;
- Employees' State Insurance Act, 1948;
- The Employees' Provident Fund and Miscellaneous Provisions Act, 1952;

- The Payment of Bonus Act, 1965;
- The Payment of Gratuity Act, 1972;
- The Contract Labour (Regulation and Abolition) Act, 1970;
- The Maternity Benefit Act, 1961;
- The Child Labour (Prohibition and Regulation) Act, 1986;
- The Industrial Employment (Standing Orders) Act, 1946;
- The Employees' Compensation Act, 1923;
- Equal Remuneration Act, 1976;
- The Employment Exchange (Compulsory Notification of Vacancies) Act, 1959;
- The Apprentices Act, 1961;

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards with regard to Meetings of Board of Directors (SS-1) and the General Meetings (SS-2) issued by The Institute of Company Secretaries of India;

(ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange(s), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:- Not Applicable;

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines mentioned above, except the observations/qualification, reservation or adverse remarks as per the annexure-I to this report for the financial year ended on 31st March, 2026. We further report that:

I/we further report that

The Board of Directors of the Company is duly constituted with proper balance of Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I/we further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that based on the information provided by the Company, its officers and Board of Directors of the Company during the conduct of Audit and in our opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable Laws, Rules, Regulations and Guidelines.

M/s. Jaiswal A & Co.
Company Secretaries

Sd/-
CS Arun Kumar Jaiswal
Proprietor
M No: F14050
C.P. No: 12281
Peer review firm No. : 2636/2022
UDIN: F014050H001193107

Date: 22.08.2026
Place: Kolkata

ANNEXURE-I

OBSERVATIONS/QUALIFICATION, RESERVATION OR ADVERSEREMARKS FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026

Sr. No.	QUALIFICATIONS/OBSERVATIONS BY SECRETARIAL AUDITOR	COMMENTS BY THE BOARD OF DIRECTORS
1.	During the financial year 2025-26, Company has filed a few forms with MCA with late fees.	Your Company is always regular to comply the provisions of companies act, 2013 and other applicable laws. However, the delay in filing the forms was inadvertent and from hereon our Company will submit the forms within due dates.

ANNEXURE-II TO SECRETARIAL AUDIT REPORT

To,
The Members,
IALPHA MOBILITY SOLUTIONS PRIVATE LIMITED
Office No. 227, A Wing, S. NO. 171A/B, Jai Ganesh Vision, Akurdi, Pune, Maharashtra, India – 411 035

Our report of even date is to be read along with this letter.

Management Responsibility:

It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditors Responsibility:

We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

We have not verified the correctness and appropriateness of financial records and books of accounts of the Company or verified compliances of Laws other than those mentioned above. Wherever required, we have obtained the management representation about the Compliance of laws, rules and regulations and happening of events etc. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

Disclaimer

The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

M/s. Jaiswal A & Co.
Company Secretaries

Sd/-
CS Arun Kumar Jaiswal
Proprietor
M No: F14050
C.P. No: 12281
Peer review firm No. : 2636/2022
UDIN: F014050H001193107

Date: 22.08.2026
Place: Kolkata

FORM NO. MR-3 SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[*Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014*]

To,
The Members,
SUPREME FACILITY MANAGEMENT LIMITED
(Formerly known as SUPREME FACILITY MANAGEMENT PRIVATE LIMITED)
Kohinoor World Tower T-3, 10th Floor, Office Nos. 1002 to 1005, Old Pune Mumbai Highway, PCMC, Chinchwad East, Pune Maharashtra India – 411 019

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. **SUPREME FACILITY MANAGEMENT LIMITED (Formerly known as Supreme Facility Management Private Limited)** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on available records/data, my verification of the Company's Books, Papers, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, forms and returns filed and other records maintained by Company for the financial year ended on 31st March, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings:- Not applicable as the Company has not entered into any transactions relating to Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings during the audit period under review;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeover) Regulations, 2011 – No activities has been undertaken during the year;

b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time - No activities has been undertaken during the year;

c. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021- Not applicable;

d. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 - Not applicable;

e. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

f. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 - Not applicable;

g. The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018- No activities has been undertaken during the year;

h. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

i. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time;

(vi) Other Laws specifically applicable to the industry to which company belongs, as identified by the management:

- The Factories Act, 1948 and allied State Laws;
- Industrial Disputes Act, 1947;

- The Payment of Wages Act, 1936;
- The Minimum Wages Act, 1948;
- Employees' State Insurance Act, 1948;
- The Employees' Provident Fund and Miscellaneous Provisions Act, 1952;
- The Payment of Bonus Act, 1965;
- The Payment of Gratuity Act, 1972;
- The Contract Labour (Regulation and Abolition) Act, 1970;
- The Maternity Benefit Act, 1961;
- The Child Labour (Prohibition and Regulation) Act, 1986;

I have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards with regard to Meetings of Board of Directors (SS-1) and the General Meetings (SS-2) issued by The Institute of Company Secretaries of India;

(ii) The Listing Agreements entered into by the Company with National Stock Exchange(s), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines mentioned above, except the observations/qualification, reservation or adverse remarks as per the annexure-I to this report for the financial year ended on 31st March, 2026. We further report that:

<u>I further report that</u>

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that based on the information provided by the Company, its officers and Board of Directors of the Company during the conduct of Audit and in our opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable Laws, Rules, Regulations and Guidelines.

I further report that during the year company has altered the articles of association for insertion of ESOP and Employee Benefit Schemes through postal ballot dated 11th July 2025.

I further report that during the year company has conducted 20th annual general meeting dated 26th September 2025 through video conference/other audio-visual means ("VC/OAVM").

For JAISWAL A & CO.
Company Secretaries

ARUN KUMAR JAISWAL
Practicing Company Secretary
Proprietor
Membership No. F14050 C.P. No- 12281
Peer Review Certificate No.: 2636/2022
UDIN: F014050H001193140

Place: Pune
Date : 22.08.2026

ANNEXURE-I

OBSERVATIONS/QUALIFICATION / FINDINGS, RESERVATION OR ADVERSEREMARKS FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026

Sr. No.	QUALIFICATIONS/OBSERVATIONS BY SECRETARIAL AUDITOR	COMMENTS BY THE BOARD OF DIRECTORS
1	During the financial year 2025-26, Company has filed a few forms with MCA with late fees.	Your Company is always regular to comply the provisions of companies act, 2013 and other applicable laws. However, the delay in filing the forms was inadvertent and from hereon our Company will submit the forms within due dates.

ANNEXURE-II TO SECRETARIAL AUDIT REPORT

To,
The Members,
SUPREME FACILITY MANAGEMENT LIMITED
(Formerly known as SUPREME FACILITY MANAGEMENT PRIVATE LIMITED)
Kohinoor World Tower T-3, 10th Floor, Office Nos. 1002 to 1005 Old Pune Mumbai Highway, PCMC, Chinchwad East, Pune Maharashtra India – 411 019

My report of even date is to be read along with this letter.

Management Responsibility:

It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditors Responsibility:

I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

I have not verified the correctness and appropriateness of financial records and books of accounts of the Company or verified compliances of Laws other than those mentioned above. Wherever required, we have obtained the management representation about the Compliance of laws, rules and regulations and happening of events etc. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

Disclaimer

The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For JAISWAL A & CO.
Company Secretaries

ARUN KUMAR JAISWAL
Practicing Company Secretary
Proprietor
Membership No. F14050 C.P. No- 12281
Peer Review Certificate No.: 2636/2022
UDIN: F014050H001193140

Place: Pune
Date : 22.08.2026

Form No. MR-3 SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[*Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014*]

To,
The Members,
TRIMURTY UTILITY SERVICES PRIVATE LIMITED
Office 120/121, Building No. A, Jai Ganesh Vision, Akurdi, Pune, Maharashtra, India – 411 035

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. **TRIMURTY UTILITY SERVICES PRIVATE LIMITED** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on available records/data, our verification of the Company's Books, Papers, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, forms and returns filed and other records maintained by Company for the financial year ended on 31st March, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under- Not applicable on the Company;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under-Not applicable on the Company;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings:- Not applicable as the Company has not entered into any transactions relating to Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings during the audit period under review;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):- Not Applicable;

a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011:- Not applicable;

b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations,1992:- Not Applicable;

c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009:- Not Applicable;

d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines,1999:- Not Applicable;

e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations,2008:- Not applicable;

f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client:- Not Applicable;

g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009:- Not applicable; and

h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998:- Not applicable.

(vi) Other Laws specifically applicable to the industry to which company belongs, as identified by the management:

- The Factories Act, 1948 and allied State Laws;
- Industrial Disputes Act, 1947;
- The Payment of Wages Act, 1936;
- The Minimum Wages Act, 1948;
- Employees' State Insurance Act, 1948;
- The Employees' Provident Fund and Miscellaneous Provisions Act, 1952;

- The Payment of Bonus Act, 1965;
- The Payment of Gratuity Act, 1972;
- The Contract Labour (Regulation and Abolition) Act, 1970;
- The Maternity Benefit Act, 1961;
- The Child Labour (Prohibition and Regulation) Act, 1986;
- The Industrial Employment (Standing Orders) Act, 1946;
- The Employees' Compensation Act, 1923;
- Equal Remuneration Act, 1976;
- The Employment Exchange (Compulsory Notification of Vacancies) Act, 1959;
- The Apprentices Act, 1961;

I have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards with regard to Meetings of Board of Directors (SS-1) and the General Meetings (SS-2) issued by The Institute of Company Secretaries of India;

(ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange(s), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:- Not Applicable;

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines mentioned above, except the observations/qualification, reservation or adverse remarks as per the annexure-I to this report for the financial year ended on 31st March, 2026. We further report that:

I further report that the Board of Directors of the Company is duly constituted with proper balance of Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that based on the information provided by the Company, its officers and Board of Directors of the Company during the conduct of Audit and in our opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable Laws, Rules, Regulations and Guidelines.

M/s. Jaiswal A & Co.
Company Secretaries

CS Arun Kumar Jaiswal
Proprietor
M No: F14050
C.P. No: 12281
Peer review firm No. : 2636/2022
UDIN: F014050H001193131

Date: 22.08.2026
Place: Kolkata

ANNEXURE-I

OBSERVATIONS/QUALIFICATION, RESERVATION OR ADVERSEREMARKS FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026

Sr No.	QUALIFICATIONS/OBSERVATIONS BY SECRETARIAL AUDITOR	COMMENTS BY THE BOARD OF DIRECTORS
1.	During the financial year 2025-26, Company has filed a few forms with MCA with late fees.	Your Company is always regular to comply the provisions of companies act, 2013 and other applicable laws. However, the delay in filing the forms was inadvertent and from hereon our Company will submit the forms within due dates.

ANNEXURE-II TO SECRETARIAL AUDIT REPORT

To,
The Members,
TRIMURTY UTILITY SERVICES PRIVATE LIMITED
Office 120/121, Building No. A, Jai Ganesh Vision, Akurdi, Pune, Maharashtra, India – 411 035

Our report of even date is to be read along with this letter.

Management Responsibility:

It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditors Responsibility:

I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

I have not verified the correctness and appropriateness of financial records and books of accounts of the Company or verified compliances of Laws other than those mentioned above. Wherever required, we have obtained the management representation about the Compliance of laws, rules and regulations and happening of events etc. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

Disclaimer

The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

M/s. Jaiswal A & Co.
Company Secretaries

CS Arun Kumar Jaiswal
Proprietor
M No: F14050
C.P. No: 12281
Peer review firm No. : 2636/2022
UDIN: F014050H001193131

Date: 22.08.2026
Place: Kolkata

Independent Auditor's Report

To the Members of
Supreme Facility Management Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Supreme Facility Management Limited** ("the Company"), which comprise the balance sheet as at 31st March 2026, the statement of Profit and Loss and statement of cash flows for the year ended on that date, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matter to be communicate in our report. We do not express a separate opinion on this matter:

Description of Key Audit Matters

MSME's Suppliers and disclosures required, under Micro, Small and Medium Enterprises Development Act, 2006	Our audit procedures included, among others, evaluating the process implemented by the management for identification of MSME vendors, reviewing the MSME declarations/certificates and other supporting documents. Based on the information and explanations provided to us, management is continuing its process of obtaining updated MSME certificates/declarations and reconciling the vendor records to determine the completeness of MSME vendor's and there disclosure.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and auditor's report thereon. The Annual report is expected to be made available to us after the date of this auditor's report. Our opinion on the standalone financial statements does not cover the other information and we will not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. When we read the Annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting in preparation of the standalone financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order 2020 ("the said Order"), issued by the Central Government of India, in terms of sub-section (11) of Section 143 of the Act, we give in the "Annexure A", a statement on the matters specified in the paragraphs 3 and 4 of the said Order.

2. As required by Section 143 (3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books of accounts

   c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) On the basis of the written representations received from the directors as on 31st March 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026, from being appointed as a director in terms of Section 164 (2) of the Act.

   f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls as at March 31, 2026, refer our separate report in "Annexure B". Our report expresses unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements.

   g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

      i. The Company has disclosed the impact of pending litigations as at 31 March 2026 on its financial position in its standalone financial statements – Refer Note 26 to the standalone financial statements

      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

      iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

      iv. a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

      b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The company has not declared or paid dividend during the year.

vi. Based on our examination which included test checks, except for the instances mentioned below, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software:

a. The feature of recording audit trail (edit log) facility was not enabled at the database level to log any direct data changes for the accounting software used for maintaining the books of account relating to payroll, consolidation process and certain noneditable fields/tables of the accounting software used for maintaining general ledger.

Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

vii. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For **Bharat J. Rughani & Co.**
Chartered Accountants
Firm's Registration No: 101220W

Sd/-
Akash Rughani
Partner
Membership No: 139664
UDIN: 26139664TZXFMQ9742

Place: Mumbai
Date: 26.05.2026

ANNEXURE A TO THE AUDITORS' REPORT

(Annexure referred to in paragraph 1 under the heading of "report on other Legal and Regulatory Requirements" of our report of even date to the members of Supreme Facility Management Limited on the accounts for the year ended 31st March 2026)

1. In respect of the Company's Property, Plant and Equipment and Intangible Assets:
   a. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation, of Property, Plant and Equipment.
      (B) The Company has maintained proper records showing full particulars of Intangible Assets.
   b. The Property, Plant and Equipment are physically verified by the Management according to a phased program designed to cover all the items over a period of three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, a portion of the Property, Plant and Equipment has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.
   c. The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) as disclosed in Note 12 to the financial statements, are held in the name of the Company.
   d. The Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year. Consequently, the question of our commenting on whether the revaluation is based on the valuation by a Registered Valuer, or specifying the amount of change, if the change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets does not arise.
   e. Based on the information and explanations furnished to us, no proceedings have been initiated on the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder, and therefore the question of our commenting on whether the Company has appropriately disclosed the details in its financial statements does not arise.
2. In respect of Company's Inventories:
   a. The physical verification of inventory has been conducted at reasonable intervals by the Management during the year and, in our opinion, the coverage and procedure of such verification by Management is appropriate. The discrepancies noticed on physical verification of inventory as compared to book records were not 10% or more in aggregate for each class of inventory and have been appropriately dealt with in the books of account.
   b. As per information and examination, the company has availed a working capital limit of Rs 31 crores from banks and financial institutions and another Rs 5 crore in the form of Overdraft against property as collateral. The discrepancies have been disclosed in Note No. 28 in Financial Statement.
3. a. The Company has made investments in its subsidiary company and in others. The Company has not granted any loans or advances in the nature of loans, and has not stood guarantee or provided security to any party, during the year or as at the balance sheet date. Details of the investments are as follows:

(Rs in lakhs)

Particulars	Investments
Aggregate amount granted/ provided during the year	
- Subsidiary	-
- Others	-
Balance outstanding as at balance sheet date in respect of above cases	
- Subsidiary	388.95
- Others	4.45

We draw attention to Note 13 of the financial statements, which discloses the Company's non-current investments as on March 31, 2025. The Company has initiated a review of the valuation of these investments by an independent valuer. As disclosed, the outcome of this review is pending as of the date of this report.

We draw attention to Note 13 of the financial statements, which discloses the Company's non-current investments as on March 31, 2026. The Company has initiated a review of the valuation of these investments by an independent valuer. As disclosed, the outcome of this review is pending as of the date of this report.

b. In our opinion, the investments made during the year are, prima facie, not prejudicial to the Company's interest. The Company has not granted any loans or advances in the nature of loans during the year and accordingly, reporting on the terms and conditions of such grants does not arise.

c. The company has not granted or advances money in the nature of loans. Accordingly, the requirement to report for regularity of repayment of principal and payment of interest in respect of such loans is not applicable.

d. There are no amounts of loans or advances in the nature of loans granted by the Company that are overdue for more than ninety days. Accordingly, reporting under this clause is not applicable.

e. There were no loans or advances in the nature of loans granted by the Company that fell due during the year and were subsequently renewed or extended, nor were any fresh loans granted to settle the overdue amounts of existing loans given to the same parties. Accordingly, reporting under this clause is not applicable.

f. The Company has not granted any loans or advances in the nature of loans that are either repayable on demand or granted without specifying any terms or period of repayment. Accordingly, reporting under this clause is not applicable.

4. According to the information and representation, the company has not granted any loans nor made any investment in contravention of section 185 and 186 of Companies Act, 2013. It has not given any corporate guarantee for loans from any banks or financial institutions, in this regard it has complied with the provisions of section 185 & 186 of Companies Act, 2013.

5. According to the information, the company has not accepted any deposit attracting the provision of section 73 to 76 of Companies Act, 2013 or against the directives of Reserve Bank of India.

6. Pursuant to the rules made by the Central Government of India, the Company is not required to maintain cost records as specified under Section 148(1) of the Act in respect of its products.

7. In respect of Company's Statutory Dues:

   a. According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues, including provident fund, employees' state insurance, income tax, duty of customs, duty of excise, value added tax, cess, goods and services tax and other material statutory dues, as applicable, with the appropriate authorities. According to the information and explanations given to us, there were no undisputed amounts payable in respect of such statutory dues which were in arrears as at March 31, 2026 for a period of more than six months from the date they became payable,

   b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to GST, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues, which have not been deposited with the appropriate authorities on account of any dispute, except as follows:

Name of the statute	Nature of the dues	Amount (Rs in lakhs)	Period to which the amount relates	Forum where the dispute is pending	Remarks, if any
Employees' Provident Funds and Miscellaneous Provisions Act, 1952	PF Interest and Demurrage Charges	150.71	Sept 2015 to August 2023	Writ petition pending at Bombay High Court	
GST Act, 2017	GST	21.96 38.40	FY 2019-20 FY 2022-23	Appeal filed with GSTA	
Income Tax Act, 1961	Income Tax	286.43	AY 2023-24	Appeal filed with CITA	
Income Tax Act, 1961	TDS	47.45	FY 2008 To 2026	-	Under correction
Employees' State Insurance Act, 1948	Arrears of contribution	95.74	Feb 2021 to Sep 2024	Appeal with ESIC Regional Director	

8. According to the information and explanations given to us and the records of the Company examined by us, there is no income surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

9. According to the records of the Company examined by us and the information and explanation given to us, Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender at any time during the year or as at the balance sheet date.

   a. According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared Willful Defaulter by any bank or financial institution or government or any government authority.

   b. In our opinion, and according to the information and explanations given to us, the term loans have been utilized for the purposes for which they were obtained.

   c. According to the information and explanations given to us, and the procedures performed by us, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

   d. According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

   e. According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

10. a. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under clause 3(x)(a) of the Order is not applicable to the Company.

    b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

11. a. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the

Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

b. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT-4, was not required to be filed. Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the Company.

c. During the course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, and as represented to us by the management, no whistle-blower complaints have been received during the year by the Company. Accordingly, the reporting under clause 3(xi)(c) of the Order is not applicable to the Company.

12. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the reporting under clause 3(xii) of the Order is not applicable to the Company.

13. The Company has entered transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements under note no 27 as required under Accounting Standard 18 "Related Party Disclosures" specified under Section 133 of the Act.

14. a. According to the information and explanation given to us, the company does have an internal audit system as per section 138 of Companies Act, 2013, commensurate with the size and nature.

b. We have considered the internal audit reports of the Company issued till date for the period under audit.

15. The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the reporting under clause 3(xv) of the Order is not applicable to the Company.

16. a. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under clause 3(xvi)(a) of the Order is not applicable to the Company.

b. The Company has not conducted non-banking financial finance activities during the year. Accordingly, the reporting under clause 3(xvi)(b) of the Order is not applicable to the Company.

c. The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.

d. Based on the information and explanations provided by the management of the Company, the Group does not have any CICs, which are part of the Group. We have not, however, separately evaluated whether the information provided by the management is accurate and complete. Accordingly, the reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.

17. The Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.

18. There has been no resignation of statutory auditors of the company during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

19. According to the information and explanations given to us and on the basis of the financial ratios as per Note 29 to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will get discharged by the Company as and when they fall due.

Also refer to the Other Information paragraph of our main audit report which explains that the other information comprising the information included in Annual report is expected to be made available to us after the date of this auditor's report.

20. There are no unspent amount towards Corporate Social Responsibility ("CSR") on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act, 2013 in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year. In respect of ongoing projects, there are no unspent amounts requiring transfer to a special account in compliance with the provisions of sub-section (6) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable for the year.

For **Bharat J. Rughani & Co.**
Chartered Accountants
Firm's Registration No: 101220W

Sd/-
Akash Rughani
Partner
Membership No: 139664
UDIN: 26139664TZXFMQ9742

Place: Mumbai
Date: 26.05.2026

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT

The Annexure referred to in Independent Auditors' Report to the members of the **Supreme Facility Management Limited** on the standalone financial statements for the year ended 31st March 2026.

Report on the Internal Financial Controls with reference to the Standalone Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to standalone financial statements of **Supreme Facility Management Limited** ("the Company") as of March 31, 2026, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to standalone financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **Bharat J. Rughani & Co.**
Chartered Accountants
Firm's Registration No: 101220W

Sd/-
Akash Rughani
Partner
Membership No: 139664
UDIN: 26139664TZXFMQ9742

Place: Mumbai
Date: 26.05.2026

L. V. SHINDE GROUP®
SINCE 1983

Standalone Balance Sheet

as at 31 March 2026

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	Note No.	As at 31 March 2026	As at 31 March 2025
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	2,482.92	2,482.92
(b) Reserves and surplus	4	6,536.31	5,956.77
2 Non-current liabilities			
(a) Long-term borrowings	5	6,184.81	6,551.60
(b) Deferred tax liabilities (net)	6	61.82	153.33
(c) Other Long-Term Liabilities	7	223.99	296.44
3 Current liabilities			
(a) Short-term borrowings	8	5,789.65	4,752.73
(b) Trade payables			
i) Total Outstanding Dues for Micro and Small Enterprises		-	
ii) Total Outstanding Dues Other than Micro and Small Enterprises	9	563.75	401.44
(c) Other current liabilities	10	1,385.49	873.96
(d) Short-term provisions	11	1,991.01	1,409.80
TOTAL		**25,219.75**	**22,878.99**
B ASSETS			
1 Non-current assets			
(a) Property Plant & Equipments & Intangible Assets			
(i) Property Plant & Equipments	12A	9,267.05	8,045.01
(ii) Intangible assets	12B	170.90	30.94
(iii) Capital Work in Progress	12C	-	-
(b) Non Current Investment	13	393.40	747.06
2 Current assets			
(a) Inventories	14	117.55	122.05
(b) Trade receivables	15	10,583.07	8,587.47
(c) Cash and cash equivalents	16	359.46	2,834.00
(d) Other Bank Balance	16A	1,524.73	842.45
(e) Short-term loans and advances	17	2,803.59	1,670.01
TOTAL		**25,219.75**	**22,878.99**

Summary of Significant Accounting Policies **1-2**

The accompanying notes forms as integral part of Standalone Financial Statement **26-46**

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani
M.No: 139664
UDIN: 26139664TZXFMQ9742

Place: Pune
Date: 26.05.2026

Rajendra Shinde
Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2026

Lalasaheb Shinde
Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2026

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2026

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2026

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2026

Standalone Statement of Profit and Loss

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated.)

	Particulars	Note No.	For the year ended 31 March 2026	For the year ended 31 March 2025
A	**CONTINUING OPERATIONS**			
1	Revenue from operations	18	42,041.03	32,990.90
2	Other income	19	120.60	166.20
3	**Total Income (1+2)**		**42,161.63**	**33,157.10**
4	**Expenses**			
	(a) Cost of materials consumed	20	4,106.10	3,431.81
	(b) Employee benefits expense	21	25,224.63	19,670.80
	(c) Finance costs	22	1,186.97	1,111.23
	(d) Depreciation and amortisation expense	23	1,716.74	1,299.43
	(e) Other expenses	24	9,085.39	6,759.85
	Total expenses (4a to 4e)		**41,319.83**	**32,273.12**
5	**Profit / (Loss) before exceptional and prior period items and tax (3 - 4)**		841.80	883.98
6	Exceptional Item		(353.66)	-
7	**Profit / (Loss) before extraordinary items and tax (5 ± 6)**		**488.14**	**883.98**
8	Extraordinary items		-	-
9	**Profit / (Loss) before tax (7 ± 8)**		**488.14**	**883.98**
10	**Tax expense:**			
	(a) Current tax expense for current year		-	78.19
	(b) Deferred tax		(91.51)	127.24
	(Excess)/Short Provision of Tax for Prior Period		(12.23)	-
11	**Profit / (Loss) from operations (9 ±10)**		**591.88**	**678.55**
12	**Earning Per Equity share (EPS) face value of ₹ 10 Per Shares**			
	Basic (₹)	25	**2.38**	**3.37**
	Diluted (₹)	25	**2.38**	**3.37**

Summary of Significant Accounting Policies	**1-2**	
The accompanying notes forms as integral part of standalone Financial Statement	**26-46**	

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani
M.No: 139664
UDIN: 26139664TZXFMQ9742

Place: Pune
Date: 26.05.2026

Rajendra Shinde
Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2026

Lalasaheb Shinde
Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2026

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2026

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2026

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2026

L. V. SHINDE GROUP®
SINCE 1983

Standalone Cash Flow Statement

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	488.14	883.98
Adjustments for:		
Depreciation and amortisation	1,716.74	1,299.43
Finance costs	1,186.97	1,111.23
Investment Written off (Exceptional Item)	353.66	-
Interest income	(86.96)	(75.86)
Profit/(Loss) on sale of Fixed Assets	3.55	0.03
Rental Income	(33.64)	(90.31)
	3,140.32	2,244.52
Operating profit / (loss) before working capital changes	3,628.46	3,128.50
Changes in working capital:		
Adjustments for (increase) / decrease in assets:		
Inventories	4.50	(22.98)
Trade receivables	(1,995.60)	249.00
Short-term loans and advances	(230.42)	(306.32)
Adjustments for increase / (decrease) in liabilities:		
Trade payables	162.30	(408.12)
Other current liabilities	511.53	131.51
Short-term provisions	593.43	(850.90)
Other Long Term Liabilities	(72.45)	(114.80)
	(1,026.71)	(1,322.61)
Cash generated from operations	2,601.75	1,805.89
Net income tax (paid) / refunds	903.16	61.75
Net cash flow from / (used in) operating activities (A)	**1,698.59**	**1,744.14**
B. Cash flow from investing activities		
Purchase of Property, Plant & Equipment's and Intangible Assets	(3,218.87)	(4,705.12)
Proceeds from sale of Property, Plant & Equipment's and Intangible Assets	136.55	117.96
Rental Income	33.64	90.31
Increase in the Non Current Investment	-	(220.49)
Maturity/Investment in Bank Deposit	(682.28)	(672.65)
Interest received		
- Deposits with bank	86.96	75.86
Net cash flow from / (used in) investing activities (B)	**(3,644.00)**	**(5,314.13)**

Standalone Cash Flow Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated.)

Particulars		For the year ended 31 March 2026	For the year ended 31 March 2025
C. Cash flow from financing activities			
Proceeds from Issue of Equity Shares		-	5,000.19
Increase in Long Term Borrowings		2,491.94	4,829.75
Repayment of long-term borrowings		(2,429.97)	(2,088.79)
Net increase / (decrease) in working capital borrowings		608.16	126.24
Payment towards IPO expense		(12.29)	(446.72)
Finance cost		(1,186.97)	(1,111.23)
Net cash flow from / (used in) financing activities (C)		**(529.13)**	**6,309.44**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**(2,474.54)**	**2,739.45**
Cash and cash equivalents at the beginning of the year		**2,834.00**	**94.55**
Cash and cash equivalents at the end of the period	**16**	**359.46**	**2,834.00**

Reconciliation of Cash and cash equivalents with the Balance Sheet:

Cash and cash equivalents at the end of the period *			
* Comprises:			
(a) Cash on hand	**16**	14.38	20.98
(b) Balances with banks			
In current accounts	**16**	167.88	1,755.41
In deposit accounts	**16**	177.20	1,057.61
		359.46	**2,834.00**

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani
M.No: 139664
UDIN: 26139664TZXFMQ9742

Place: Pune
Date: 26.05.2026

Rajendra Shinde
Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2026

Lalasaheb Shinde
Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2026

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2026

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2026

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2026

Notes to Standalone Financial Statement

for the year ended 31 March 2026

1 Corporate information

Supreme Facility Management Private Limited was incorporated on 19 May, 2005. Presently, the issued and paid-up capital of the company is 2,48,29,200 Equity shares of ₹ 10 each. From 1st March 2024 the company has been converted from Private Limited to Public Limited. The Company is having registered office situated at "Kohinoor World Tower, Tower - 3, 10th Floor, Office No. 1002 To 1005, Old Pune Mumbai Highway, Chinchwad East, Pune - 411019" & is engaged in Integrated Facility Management, Employee Transportation, Production Support Services and Supply Chain Management. Integrated Facility Management Includes Housekeeping, Manpower Supply, Staffing and Other Services related to Facility Management.

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2021 (as amended), and the relevant provisions of the Companies Act, 2013.

The Company's equity shares are listed on the SME platform. Pursuant to the proviso to Rule 4 of the Companies (Indian Accounting Standards) Rules, 2015, companies whose securities are listed on an SME exchange are not required to apply Indian Accounting Standards (Ind AS) unless they cross the net-worth threshold prescribed thereunder. As the Company's net worth as at the Balance Sheet date is below the prescribed threshold, the Company has continued to prepare its financial statements under AS.

The financial statements have been prepared on the accrual basis under the historical cost convention on a going concern basis. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year, except where stated otherwise.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities(including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialised.

2.3 Inventories

Inventories, comprising stores and spares used in the rendering of services, are valued at the lower of cost and net realisable value, after providing for obsolescence and other losses where considered necessary. Cost is determined on a weighted average basis and comprises the purchase price and all other costs of bringing the inventories to their present location and condition, including non-refundable duties and taxes. Taxes that are subsequently recoverable from the taxing authorities (including Goods and Services Tax to the extent eligible as input tax credit) are excluded from the cost of inventories.Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

2.4 Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.5 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.6 Depreciation and amortisation

Tangible assets

Depreciation on tangible fixed assets is provided on the Straight Line Method (SLM) over the useful lives of the assets as prescribed under Part C of Schedule II to the Companies Act, 2013. The useful lives adopted by the Company are as under:

Class of asset	Useful life (years)
Buildings (other than factory buildings — RCC frame structure)	60
Plant & Machinery (general)	15
Office Equipment	5
Computers and data processing units	3
Furniture and Fixtures	10
Vehicles (motor cars / passenger vehicles)	8
Vehicles (other than passenger vehicles, used for hire)	6

Depreciation is calculated on a pro-rata basis from the date on which the asset is ready for use or, in the case of assets sold, discarded or demolished during the year, up to the date on which such asset is sold, discarded or demolished. Residual value has been assumed at 5% of the original cost in line with the maximum prescribed under Schedule II.

Intangible assets

Intangible assets, comprising computer software, are amortised on the Straight Line Method over their estimated useful life of six (6) years, being the useful life prescribed for computer software under Part A of Schedule II to the Companies Act, 2013. The amortisation period and method are reviewed at each financial year end, and the effect of any change in the estimated useful life is accounted for on a prospective basis.

Review of useful life

The useful lives, residual values and method of depreciation / amortisation of all assets are reviewed at each Balance Sheet date and adjusted prospectively, if appropriate, in accordance with AS 5 — Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

2.7 Revenue recognition

Revenue is recognised in accordance with AS 9 — Revenue Recognition, to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is received.

Sale of services

The Company derives its revenue primarily from Integrated Facility Management, Employee Transportation and Production Support Services. Revenue from rendering of services is recognised on the basis of the proportionate completion method, with reference to the extent of services performed under the contract, where the outcome of the transaction can be estimated reliably. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the costs incurred that are expected to be recoverable. Revenue is recognised only when no significant uncertainty exists regarding the amount of the consideration that will be derived from the rendering of the services.

Sale of products

Revenue from sale of products is recognised on transfer of significant risks and rewards of ownership to the customer, which generally coincides with the delivery of goods, and when no significant uncertainty exists regarding the amount of consideration and its ultimate collection.

Other items

Interest income is recognised on a time-proportion basis taking into account the amount outstanding and the applicable rate. Rental income from operating leases is recognised on a straight-line basis over the term of the lease, unless the payments are structured to increase in line with expected general inflation.

Indirect taxes

Goods and Services Tax (GST) is collected by the Company on behalf of the government and is therefore excluded from revenue.

2.8 Other income

Interest income is accounted on accrual basis. Rental Income is recognized based on the rent due as per the contract.

2.9 Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.

Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the Balance Sheet.

Capital work-in-progress:

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

2.10 Foreign currency transactions and translations

Transactions in foreign currencies entered into by the Company and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of foreign currency monetary items at the Balance Sheet date

Foreign currency monetary items (other than derivative contracts) of the Company and its net investment in non-integral foreign operations outstanding at the Balance Sheet date are restated at the year-end rates.

In the case of integral operations, assets and liabilities (other than non-monetary items), are translated at the exchange rate prevailing on the Balance Sheet date. Non-monetary items are carried at historical cost. Revenue and expenses are translated at the average exchange rates prevailing during the year. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss.

Treatment of exchange differences

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company and its integral foreign operations are recognised as income or expense in the Statement of Profit and Loss. The exchange differences on restatement / settlement of loans to non-integral foreign operations that are considered as net investment in such operations are accumulated in a "Foreign currency translation reserve" until disposal / recovery of the net investment.The exchange differences arising on restatement / settlement of long-term foreign currency monetary items are capitalised as part of the depreciable fixed assets to which the monetary item relates and depreciated over the remaining useful life of such assets or amortised on settlement / over the maturity period of such items if such items do not relate to acquisition of depreciable fixed assets. The unamortised balance is carried in the Balance Sheet as "Foreign currency monetary item translation difference account" net of the tax effect thereon.

Accounting of forward contracts

Premium / discount on forward exchange contracts, which are not intended for trading or speculation purposes, are amortised over the period of the contracts if such contracts relate to monetary items as at the Balance Sheet date.

2.11 Government grants, subsidies and export incentives

Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants / subsidy will be received. Government grants whose primary condition is that the Company should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grant is recognised as income over the life of a depreciable asset by way of a reduced depreciation charge.

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

Government grants in the nature of promoters' contribution like investment subsidy, where no repayment is ordinarily expected in respect thereof, are treated as capital reserve. Government grants in the form of non-monetary assets, given at a concessional rate, are recorded on the basis of their acquisition cost. In case the non-monetary asset is given free of cost, the grant is recorded at a nominal value.

Other government grants and subsidies are recognised as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis.

2.12 Investments

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.

Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

2.13 Employee benefits

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.

Defined contribution plans

The Company's contribution to provident fund and superannuation fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of such compensated absences is accounted as under:

(a) in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and

(b) in case of non-accumulating compensated absences, when the absences occur.

Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date less the fair value of the plan assets out of which the obligations are expected to be settled. Long Service Awards are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date.

2.14 Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets.

Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

2.15 Segment reporting

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors.

Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".

2.16 Leases

Where the Company as a lessor leases assets under finance leases, such amounts are recognised as receivables at an amount equal to the net investment in the lease and the finance income is recognised based on a constant rate of return on the outstanding net investment.

Assets leased by the Company in its capacity as lessee where substantially all the risks and rewards of ownership vest in the Company are classified as finance leases. Such leases are capitalised at the inception of the lease at the lower of the fair value and the present value of the minimum lease payments and a liability is created for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis.

2.17 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

2.18 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

2.19 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

2.20 Derivative contracts

The Company enters into derivative contracts in the nature of foreign currency swaps, currency options, forward contracts with an intention to hedge its existing assets and liabilities, firm commitments and highly probable transactions. Derivative contracts which are closely linked to the existing assets and liabilities are accounted as per the policy stated for Foreign Currency Transactions and Translations. Derivative contracts designated as a hedging instrument for highly probable forecast transactions are accounted as per the policy stated for Hedge Accounting.

All other derivative contracts are marked-to-market and losses are recognised in the Statement of Profit and Loss. Gains arising on the same are not recognised, until realised, on grounds of prudence.

2.21 Insurance claims

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

Notes to Standalone Financial Statement
for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

3 SHARE CAPITAL

Particulars	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares	INR in ₹	Number of shares	INR in ₹
(a) Authorised				
Equity shares of ₹ 10 each with voting rights	2,60,00,000	26,00,00,000	2,60,00,000	26,00,00,000
(b) Issued				
Equity shares of ₹ 10 each with voting rights	2,48,29,200	24,82,92,000	2,48,29,200	24,82,92,000
(c) Subscribed and fully paid up				
Equity shares of ₹ 10 each with voting rights	2,48,29,200	24,82,92,000	2,48,29,200	24,82,92,000
Total	**2,48,29,200**	**24,82,92,000**	**2,48,29,200**	**24,82,92,000**

Notes:

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes	Closing Balance
Equity shares with voting rights								
Year ended 31 March, 2026								
- Number of shares	2,48,29,200	-	-	-	-	-	-	2,48,29,200
- Amount (₹)	24,82,92,000	-	-	-	-	-	-	24,82,92,000
Year ended 31 March, 2025								
- Number of shares*	1,82,50,000	65,79,200		-	-	-	-	2,48,29,200
- Amount (₹)	18,25,00,000	6,57,92,000		-	-	-	-	24,82,92,000

* Company has issued 65,79,200 fresh equity shares of ₹ 10 each through IPO.

(i) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Rajendra Shinde	86,29,476	34.76%	86,29,476	34.76%
Lalasaheb Shinde	91,20,474	36.73%	91,20,474	36.73%

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

4 RESERVES AND SURPLUS

Particulars		As at 31 March 2026	As at 31 March 2025
(a)	Surplus		
	Opening balance	1,594.41	983.71
	Less: Capitalization through Bonus Issue	-	-
	(Less)/Add: IPO Expenses	-	-
	Add: Profit / (Loss) for the year	591.88	678.55
	Less: Transfer to Reserves	(59.19)	(67.85)
	Closing balance	**2,127.10**	**1,594.41**
(b)	Security Premium		
	Opening balance	3,895.55	-
	Add: Addition During the Year	-	4,342.27
	Less: IPO Expenses	(12.34)	(446.72)
	Closing balance	**3,883.21**	**3,895.55**
(c)	General Reserve		
	Opening balance	466.81	398.96
	Addition in General Reserve	59.19	67.85
	Closing balance	**526.00**	**466.81**
	Total	**6,536.31**	**5,956.77**

5 LONG TERM BORROWINGS

Particulars		As at 31 March 2026	As at 31 March 2025
(a)	Term loans		
	From banks	6,039.29	6,551.60
	From NBFC	145.52	-
	Total	**6,184.81**	**6,551.60**

5A Nature of Security and terms of repayment

Nature of Loan

i) Vehicle Loan

Vehicle loan from bank, is secured by first charge of certain Passenger Vehicles, repayable in 3 to 60 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 11.25% P. A.

ii) GECL Loan

GECL Loan, is secured by first charge on Current Assets and Second Charge on the Property owned by Promoters and Company, repayable in 36 to 48 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 9.5% P. A.

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

iii) Loan Against Property

Loan Against Property, is secured by first charge of Property owned by Promoters and Company, repayable in 48 to 180 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 9.5% P. A.

6 DEFERRED TAX (NET)

Particulars	As at 31 March 2026	As at 31 March 2025
Deferred Tax Liability / (Asset)	61.82	153.33
Total	**61.82**	**153.33**

7 OTHER LONG TERM LIABILITIES

Particulars	As at 31 March 2026	As at 31 March 2025
Advance from Subcontractor	92.20	115.20
Provision for Employee Benefits	131.79	181.24
Total	**223.99**	**296.44**

8 SHORT TERM BORROWINGS

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Working Capital Loan		
From banks	3,114.09	2,541.36
(b) Fleet Card		
From Bank and NBFC	81.25	45.82
(c) Term Loan		
Current Maturities of Long Term Debts (within 12 Months)	2,594.31	2,165.55
Total	**5,789.65**	**4,752.73**

A Nature of Security and terms of repayment

Nature of Loan

i) Working Capital

Working Capital Loan, is secured by first charge on Current Assets and Second Charge on the Property owned by Promoters and Company, repayable on demand along with interest in the range of 7.5% to 9.5% P. A.

ii) Fleet Card

Fleet Card is Unsecured Credit card for Diesel Purchase payable in 7-15 Days from the Date of Statement.

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

9 TRADE PAYABLES

Particulars	As at 31 March 2026	As at 31 March 2025
Trade payables - Others	446.08	277.46
Trade payables - Related Party	117.67	123.98
Total	**563.75**	**401.44**

9A Trade Payables Ageing Schedule

Particulars	As at 31 March 2026	As at 31 March 2025
A. MSME		
Less Then 1 Years	-	-
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
B. Other Then MSME		
Less Then 1 Years	563.75	401.44
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
Total (A+B)	**563.75**	**401.44**

10 OTHER CURRENT LIABILITIES

Particulars	As at 31 March 2026	As at 31 March 2025
Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, GST, etc.)	1,099.58	773.27
(ii) Advance against Asset Sale	-	4.60
(iii) Security Deposit	285.91	96.09
Total	**1,385.49**	**873.96**

11 SHORT TERM PROVISIONS

Particulars	As at 31 March 2026	As at 31 March 2025
Provision for Tax	65.96	78.19
Provision for Employee Benefits		
- Salary/wages Payable	1,536.21	1,021.86
- Bonus and Leave Payable	365.73	307.75
For Other Outstanding Expenses	23.11	2.00
Total	**1,991.01**	**1,409.80**

Notes to Standalone Financial Statement (Contd...)
for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

12 PROPERTY PLANT & EQUIPMENTS & INTANGIBLE ASSETS

Asset	Gross Block					Depreciation Block				Net Block	Net Block
	As at 01-04-2025	Additions for the period	Deductions/ Transfers	Revaluation	As at 31-03-2026	As at 01-04-2025	Additions for the period	Deletion for the period	As at 31-03-2026	As at 31-03-2026	As at 01-04-2025
A] Tangible Assets											
Office Equipment	23.48	10.07	-	-	33.55	18.09	2.51		20.60	12.94	5.39
Vehicle	9,147.95	2,455.04	600.23	-	11,002.76	3,186.40	1,443.23	460.13	4,169.50	6,833.26	5,961.55
Building	985.47	2.28	-	-	987.75	238.98	18.03		257.03	730.72	746.49
Boot Laundry	336.38	2.74	-		339.12	212.89	32.45		245.34	93.78	123.49
Computer	27.32	1.40	-	-	28.72	22.66	2.09		24.75	3.97	4.66
Furniture	522.21	177.76	-	-	699.97	78.98	51.94		130.92	569.05	443.23
Plant & Machinery	1,620.48	413.12	-	-	2,033.60	860.28	149.99		1,010.28	1,023.33	760.20
Total [A]	**12,663.29**	**3,062.41**	**600.23**	**-**	**15,125.47**	**4,618.28**	**1,700.24**	**460.13**	**5,858.42**	**9,267.05**	**8,045.01**
B] Intangible Assets											
Software	54.60	156.46	-	-	211.06	23.66	16.50	-	40.16	170.90	30.94
Total [B]	**54.60**	**156.46**	**-**	**-**	**211.06**	**23.66**	**16.50**	**-**	**40.16**	**170.90**	**30.94**
Grand Total [A+B]	**12,717.89**	**3,218.87**	**600.23**	**-**	**15,336.53**	**4,641.94**	**1,716.74**	**460.13**	**5,898.58**	**9,437.95**	**8,075.95**
Previous Year											
[C] Capital Work in Progress	**34.62**		**34.62**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**34.62**

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

13 NON CURRENT INVESTMENTS

Particulars	As at 31 March 2026	As at 31 March 2025
(a) In Subsidiaries		
Trade Investments at cost — Unquoted, fully paid-up		
Shares in Trimurty Utility Services Pvt. Ltd.	369.90	369.90
Shares in Ialpha Mobility Solutions Pvt. Ltd.	0.83	0.83
Shares in Everdew Engineering Pvt. Ltd.	18.22	18.22
Sub-total (a)	**388.95**	**388.95**
(b) In Associate		
Trade Investments at cost — Unquoted, fully paid-up		
Shares in Purple Crest Services Pvt. Ltd.	0.45	0.45
Sub-total (b)	**0.45**	**0.45**
(c) In Joint Venture		
Trade Investments at cost — Unquoted		
L V Shinde Group — Joint Venture (capital contribution)	1.00	1.00
Sub-total (c)	**1.00**	**1.00**
(d) Other Non-Current Investments		
Shares In Zipgo Technology India Pvt. Ltd.*	-	353.66
Investments in Gratuity Fund (Unquoted)	3.00	3.00
Sub-total (d)	**3.00**	**356.66**
Total	**393.40**	**747.06**

* During the year, the Company has fully written off its investment in Zipgo Technology India Private Limited amounting to INR 353.66 lakhs (previous year: carried at cost INR 353.66 lakhs). The management has assessed the decline in the value of the investment to be other than temporary in accordance with AS 13 — Accounting for Investments. The amount has been presented as an Exceptional Item on the face of the Statement of Profit and Loss in compliance with the format prescribed under Schedule III, Division I to the Companies Act, 2013, and AS 5.

14 INVENTORIES (AT LOWER OF COST OR NET REALISABLE VALUE)

Particulars	As at 31 March 2026	As at 31 March 2025
Stores and spares	117.55	122.05
Total	**117.55**	**122.05**

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

15 TRADE RECEIVABLES

Particulars	As at 31 March 2026	As at 31 March 2025
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Unsecured, considered good	719.78	508.26
Unsecured, considered doubtful	12.84	3.16
Less - Provision for Doubtful Debt	(9.48)	(2.09)
Other Trade receivables		
Unsecured, considered good	9,263.23	7,101.18
Receivable From Related Party	596.70	976.96
Total	**10,583.07**	**8,587.47**

15A. Trade Receivables Ageing

Particulars	As at 31 March 2026	As at 31 March 2025
Trade Receivables Considered Good		
Less Then 6 Month	9,859.94	8,078.14
6 Months - 1 Years	556.59	170.71
1 Year - 2 Years	163.18	337.55
2 Years - 3 Years	-	-
More than 3 Years	-	-
Less - Provision for Doubtful Debts	-	-
	10,579.71	8,586.40
Trade Receivables Considered Doubtful		
Less Then 6 Month	-	-
6 Months - 1 Years	-	-
1 Year - 2 Years	-	-
2 Years - 3 Years	6.73	2.14
More than 3 Years	6.11	1.02
Less - Provision for Doubtful Debts	(9.48)	(2.09)
	3.36	1.07
Total	**10,583.07**	**8,587.47**

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

16 CASH AND CASH EQUIVALENTS

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Cash on hand	14.38	20.98
(b) Balances with banks		
(i) In current accounts	167.88	1,755.41
(ii) Fixed deposit	177.20	1,057.61
Total	**359.46**	**2,834.00**

16A Other Bank Balance other then Cash and Cash Equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
Deposit having Maturity More then 3 Months but less then 12 Months*	1,524.73	842.45
Total	**1,524.73**	**842.45**

*Out of total deposit ₹ 42.70 Lacs for FY 2026 (₹ 23.52 lacs for FY 2025) is against the Bank Gurantee.

17 SHORT TERM LOANS AND ADVANCES

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Other advances and deposits		
Unsecured, considered good		
Security Deposit and EMD	580.36	416.49
Accrued Interest	5.50	35.11
Advance for Capital Goods Purchase	-	120.91
Related Party Advances - Against Purchase of Capital Goods	1.84	1.14
(b) Loans and advances to employees		
Unsecured, considered good	137.71	54.05
Unsecured, considered good to Related Party	35.12	43.86
(c) Prepaid expenses - Unsecured, considered good	210.32	137.42
(d) Balances with government authorities, considered goods		
PF Authorities	150.71	150.71
TDS Receivable	1,601.92	698.76
(e) Others - Advance for Expenses		
Unsecured, considered good	80.11	11.56
Total	**2,803.59**	**1,670.01**

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

18 REVENUE FROM OPERATIONS

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Sale of products	66.83	66.14
Sale of services	41,974.20	32,924.76
Total	**42,041.03**	**32,990.90**

19 OTHER INCOME

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest income	86.96	75.86
Profit on Sale of Assets	-	0.03
Rental Income	33.64	90.31
Total	**120.60**	**166.20**

Breakup of Interest Income

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest from banks on deposits	86.96	56.32
Interest on income tax refund	-	19.54
Total - Interest income	**86.96**	**75.86**

20 COST OF MATERIAL CONSUMED

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Opening stock	122.05	99.07
Add: Purchases	4,101.60	3,454.79
Less: Closing stock	117.55	122.05
Cost of Material Consumed	4,106.10	3,431.81
Total	**4,106.10**	**3,431.81**

21 EMPLOYEE BENEFITS EXPENSE

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Salaries and wages	22,570.70	17,615.07
Contributions to provident and other funds	2,529.33	1,963.30
Staff welfare expenses	124.60	92.43
Total	**25,224.63**	**19,670.80**

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

22 FINANCE COSTS

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
(a) Interest expense on:		
(i) Borrowings	1,144.18	1,024.94
(ii) Others (Duties & Taxes with Interest)	20.36	69.59
(iii) Bank Charges	22.43	16.70
Total	**1,186.97**	**1,111.23**

23 DEPRECIATION AND AMORTISATION EXPENSES

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Depreciation and amortisation for the year on all assets as per Note 12 A _12 B	1,716.74	1,299.43
Total	**1,716.74**	**1,299.43**

24 OTHER EXPENSES

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Payment to Auditors (Note No 24A)	8.32	7.13
Rent	473.28	243.53
Rates & Taxes	12.99	26.36
Service Charges	1,205.76	1,187.18
Other Transportation Cost	2,773.69	1,722.41
Diesel Charges	3,099.96	2,437.70
Director Remuneration	144.00	144.00
Repairs and Maintenance Expenses	216.07	169.81
Insurance and Vehicle Expenses	235.44	225.57
Professional Fees and Consultancy Charges	130.25	105.98
Loss on Sale of Fixed Assets	3.55	-
Donation	0.93	0.43
General Administration and Operating Expenses	760.59	478.66
Provision for Doubtful Debts	7.39	2.09
Corporate Social Responsibility Expenses	13.17	9.00
Total	**9,085.39**	**6,759.85**

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

24A Payment to Auditors

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Audit Fees	8.00	7.00
Reimbursement of Auditor expenses	0.32	0.13
Total	**8.32**	**7.13**

25 EARNINGS PER SHARE

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Earnings per share		
Basic		
Net profit / (loss) for the year	591.88	678.55
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	591.88	678.55
Weighted average number of equity shares	248.29	201.61
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic (INR Per Share)	**2.38**	**3.37**
Diluted		
Net profit / (loss) for the year	591.88	678.55
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year attributable to the equity shareholders	591.88	678.55
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	591.88	678.55
Weighted average number of equity shares for Basic EPS	248.29	201.61
Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
Weighted average number of equity shares - for diluted EPS	248.29	201.61
Par value per share	10.00	10.00
Earnings per share from continuing operations - Diluted (INR Per Share)	**2.38**	**3.37**

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

26 CONTINGENT LIABILITIES

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Contingent liabilities and commitments (to the extent not provided for)		
(a) Performance Bank Guarantees issued by the company	170.81	94.06
(b) Disputed statutory levies (GST, Income Tax And TDS)	394.23	379.33
(c) Disputed statutory levies (Provident Fund)	150.71	150.71
(d) Disputed statutory levies (ESIC)	95.74	95.74
Total	**811.49**	**719.84**

27 PARTICULARS OF RELATED PARTY TRANSACTIONS

Sr.No.	Description of relationship	Names of related parties
i	Key Management Personnel (KMP)	Lalasaheb V Shinde
		Rajendra L Shinde
		Amol Sharad Shingate
		Nikhilesh Loya
		Varsha Sahbani (Till 31st December 2024)
		Anshuman Tomar (From 07th January 2025)
		Sagar Jadhav
		Gautam Sharma
		Bhaskar Bhattacharya (Till 27th March 2025)
		Asha Kaul (From 9th February 2025)
		Manisha Rajendra Shinde
ii	Firms in which KMP / Relatives of KMP can exercise significant influence	Trimurty Utility Services Private Limited (Subsidary)
		Ialpha Mobility Solutions Pvt Ltd (Subsidary)
		Everdew Engineering Pvt Ltd (Subsidary)
		Purple Crest Services Private Limited (Assocates)
		L V Shinde Group Joint Venture (Joint Venture)
		Arya Enterprises
		Supreme Films
		Supreme Village
		Supreme Motion Pictures Pvt Ltd
		Supreme Holidays India Private Limited

Note: Related parties have been identified by the Management.

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

27 DETAILS OF RELATED PARTY TRANSACTIONS DURING BELOW MENTIONED YEARS

Sr. No.	Particulars	Name of Related Party	Year Ended 31 March 2026	Year Ended 31 March 2025
A	Managerial Remuneration	Rajendra Shinde	72.00	72.00
		Lalasaheb Shinde	72.00	72.00
		Amol Shingate	24.00	23.22
		Nikhilesh Loya	25.96	22.50
		Varsha Sabhnani	-	1.98
		Anshuman Tomar	8.00	2.28
	Director Sitting Fees	Sagar Jadhav	1.20	1.20
		Gautam Sharma	1.20	1.20
		Asha Kaul	1.20	-
	Purchase of Services (Net)	Arya Enterprises	337.54	291.74
		Trimurty Utility Services Private Limited	49.99	-
		Supreme Films	-	1.80
		Supreme Village	9.27	-
	Purchase of Capital Goods (Net)	Purple Crest Services Private Limited	-	148.28
	Sale of Services (Net)	Supreme Motions Pvt Ltd	0.42	-
		Everdew Engineering Private Limited	-	118.39
B	**Balances outstanding at the end of the year**			
	Payable for Services	Arya Enterprises	116.73	71.63
		Supreme Motion Pictures Private Limited	0.94	1.41
		Everdew Engineering Private Limited	-	50.49
		Supreme Films	-	0.45
	Advances given against Salary and Expenses	Rajendra Shinde	32.58	(1.74)
		Lalasaheb Shinde	2.54	45.60
	Receivable Against Services	Trimurty Utility Services Private limited	65.39	500.66
		Ialpha Mobility Solutions Private Limited	266.82	266.82
		LVSG Joint Venture	18.16	158.20
		Supreme Holidays (India) Private Limited	52.77	51.27
		Everdew Engineering Private Limited	193.57	-
	Advance Against Capital Goods	Purple Crest Services Private Limited	1.84	1.14

(All amounts are in INR lakhs unless otherwise stated)

28 DISCLOSURE PERTAINING TO STOCK STATEMENT FILED WITH BANKS OR FINANCIAL INSTITUTIONS

Details of receivables and stock reported in the quarterly stock statement and as per books of accounts

Period	Name of the Bank/ Financial Institution	Aggregate working capital limits sanctioned	Nature of Current Asset offered as Security	Amount disclosed as per Half return/statement	Amount as per books of account	Difference
H1_2025-26	HDFC Bank Limited & Axis Bank Limited	2,600.00	Receivables and Inventory	6,854.36	9,950.62	(3,096.26)
H2_2025-26	HDFC Bank Limited & Axis Bank Limited	3,100.00	Receivables and Inventory	6,932.20	10,583.07	(3,650.87)

Company has submitted the Stock Statement to HDFC Bank and Axis Bank Limited. The Discrepancy in respect to Stock Statement and Financial Statements is because the final closure processes of the accounts maintained by the company were not fully up to date at the time of filing the stock statement

29 RATIO ANALYSIS

Sr No.	Particulars	Formula	Ratio 31st Mar'26	Ratio 31st Mar'25	% variance	Reasons for variance
1	Current Ratio	Current assets / Current liabilities	1.58	1.89	-16.31%	
2	Debt Equity Ratio	Total debt / Shareholder's equity	1.33	1.34	-0.88%	
3	Debt Service Coverage Ratio	NPAT + Depreciation+ Finance cost - other income / Debt	1.30	1.35	-3.62%	
4	Return on Equity	Net income / Shareholder's equity	10%	8%	30.39%	Write off the Investment due to decrease in the Value
5	Inventory Turnover	COGS / Average inventory	34.93	28.12	24.23%	It has changed due to change in the Business Mix
6	Trade Receivable Turnover	Total revenue / Average trade receivables	3.98	3.86	3.18%	
7	Trade Payable Turnover	Total Purchases / Average trade payables	7.28	8.55	-14.80%	
8	Net Capital Turnover	Total sales / Average Working Capital	6.77	7.01	-3.50%	
9	Net Profit Ratio	NPAT / Total revenue	1.40%	2.05%	-31.40%	Write off the Investment due to decrease in the Value
10	Return on Capital Employed	EBIT / Total assets - total current liabilities	13.10%	12.92%	1.36%	
11	Return on Investment		NA	NA	NA	

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

30 CORPORATE SOCIAL RESPONSIBILITY (CSR)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Total of Previous Year Shortfall	Nil	NA
Amount required to be spend by the company during the year	13.12	8.00
Company expensed the CSR funds till Mar 26	13.17	9.00
Balance to be spend in FY 26-27	Nil	Nil

31 AMOUNT PAYABLE TO MICRO, SMALL OR MEDIUM UNDERTAKINGS

On the basis of information available with the company, there are no amounts payable to Micro, Small or Medium Undertakings

32 LEASES

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Rent Debited to P& L Accounts	473.28	243.53
- **Obligation**		
a) Payable within 1 Years ₹ 405.25 Lacs		
b) Payable within 2-3 Years ₹ 827.50 Lacs		
c) Payable More then 3 Years ₹ 376.00 Lacs		

33 EMPLOYEE BENEFIT PLANS

Defined Contribution Plan

The Company Provident Fund are the defined benefit Contribution Plan. Below is the amount being the contribution made to recognized provident fund is recognized as expenses for the year under employee benefit expenses.

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Employer Contribution towards Provident Fund	2,011.00	1,549.19

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

Defined benefit plans

The Company offers the following employee benefit schemes to its employees:

i. Gratuity

The following table sets out the funded status of the defined benefit schemes and the amount recognised in the financial statements:

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Components of employer expense		
Current service cost	418.88	604.09
Interest cost	59.77	57.87
Expected return on plan assets	-	-
Curtailment cost / (credit)	-	-
Settlement cost / (credit)	-	-
Past service cost	-	-
Actuarial losses/(gains)	(55.58)	(461.67)
Total expense to be recognised in the Statement of Profit and Loss	**423.07**	**200.29**
Less: Gratuity Expenses for Reimbursement Basis *	424.01	165.17
Net Expenses Recognised in the Statement of Profit & Loss Account	**(0.94)**	**35.12**

The Employee benefit Expenses towards Gratuity and Related reimbursement right for the Associates employee for the year have been netted from the expenses recognised in the Profit & Loss Account.

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Actual contribution and benefit payments for year		
Actual benefit payments	(48.51)	(120.37)
Actual contributions	-	-
Change in defined benefit obligations(DBO) during the year		
Present value of DBO at beginning of the year	943.87	863.96
Current service cost	418.88	604.09
Interest cost	59.77	57.87
Curtailment cost / (credit)	-	-
Settlement cost / (credit)	-	-
Plan amendments	-	-
Acquisitions	-	-
Actuarial (gains) / losses	(55.58)	(461.67)
Past service cost	-	-
Benefits paid	(48.51)	(120.37)

Notes to Standalone Financial Statement (Contd...)
for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Benefits payable	-	-
Gross Present value of DBO at the end of the year	1,318.43	943.87
Less: Present Value of DBO at the end of year which is on the basis of Reimbursement*	1,186.64	762.63
Net Present value of DBO at the end of the year	**131.79**	**181.24**

The Employee benefit Net Present value Related to reimbursement right for the Associates employee for the year have been netted of from the liability recognised in the Balance Sheet

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Change in fair value of assets during the year		
Plan assets at beginning of the year	-	-
Acquisition adjustment	-	-
Expected return on plan assets	-	-
Actual company contributions	-	-
Actuarial gain / (loss)	-	-
Benefits paid	-	-
Plan assets at the end of the year	-	-
Actual return on plan assets	-	-
Composition of the plan assets is as follows:		
Government bonds	-	-
PSU bonds	-	-
Equity mutual funds	-	-
Others	-	-
Actuarial assumptions		
Discount rate	6.60%	6.50%
Expected return on plan assets	NA	NA
Salary escalation	3.00%	3.00%
Mortality tables	Indian Assured Lives Mortality (2012-14) -ultimate	Indian Assured Lives Mortality (2012-14) -ultimate

The discount rate is based on the prevailing market yields of Government of India securities as at the Balance Sheet date for the estimated term of the obligations.

34 SEGMENT REVENUE, RESULTS AND CAPITAL EMPLOYED

Segment Reporting

Based on the guidelines given in the AS 17, the Company is presently engaged in 3 Segments -

a. IFM - Integrated Facility Management

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

b. ET - Employee Transportation

c. FIF - Factory within Factory (Production Support Services)

Revenue, Expenses, Assets and Liabilities which related to the company as a whole and not allocable to segment on reasonable basis have been included under "Unallocable"

For the Year Ended 31st March 2026	IFM	ET	PSS	Unallocable	Total
Segment Revenue	29,612.86	11,212.68	1,215.49	120.60	42,161.63
Segment Expenses	27,173.71	9,400.15	1,257.46	3,488.51	41,319.83
Segment Result	**2,439.15**	**1,812.53**	**(41.97)**	**(3,367.91)**	**841.80**
Segment Assets	10,663.42	8,253.19	250.00	6,053.14	25,219.75
Segment Liabilities	1,976.89	7,937.60	105.73	15,199.53	25,219.75
Capital Expenditure	413.12	2,455.04	-	350.70	3,218.87

For the Year Ended 31st March 2025	IFM	ET	PSS	Unallocable	Total
Segment Revenue	23,567.29	8,589.12	834.49	166.20	33,157.10
Segment Expenses	21,500.44	7,128.97	752.71	2,891.00	32,273.12
Segment Result	**2,066.85**	**1,460.15**	**81.78**	**(2,724.80)**	**883.98**
Segment Assets	8,090.78	9,237.42	75.38	5,475.41	22,878.99
Segment Liabilities	2,444.55	8,421.72	41.48	11,971.24	22,878.99
Capital Expenditure	330.40	3,930.20	-	444.52	4,705.12

35. TITLE DEEDS OF IMMOVABLE PROPERTY NOT HELD IN NAME OF THE COMPANY

The Company does not have any immovable properties whose title deeds are not held in the name of the Company as at the balance sheet date. Accordingly, disclosure under "Title Deeds of Immovable Property Not Held in Name of the Company" is not applicable.

36. REVALUATION OF PROPERTY, PLANT AND EQUIPMETS

Company has not revalued its Property, Plant and Equipment, and other assets of the company. So the details as required to be provided are not applicable to the company

37. LOANS AND ADVANCES GRANTED TO PROMOTERS, DIRECTORS AND KMP

The Company has not granted any loans or advances in the nature of loans to promoters, directors, key managerial personnel and related parties (as defined under the Companies Act, 2013), which are repayable on demand or without specifying any terms or period of repayment. Accordingly, the disclosure requirements under Schedule III are not applicable.Further, advances granted in the normal course of business have been disclosed under Note 27 to the Financial Statements.

38. RELATIONSHIP WITH STRUCK OFF COMPANIES

The Company does not have any transactions with struck off companies.

39. DETAILS OF BENAMI PROPERTIES HELD IN NAME OF COMPANY

Company does not hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

40. DISCLOSURE IN CASE OF WILFUL DEFAULTER

The Company is not declared as wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India

41. DISCLOSURE IN CASE OF TRADING AND INVESTMENT IN CRYPTO OR VIRTUAL CURRENCY

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

42. REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES

Company have registered and satisfied all the charges as required under the Act with Registrar of Companies except as below -

Charge No	Date of Charge	Bank/Institute No	Amount of Charge	Remarks
10377623	31/07/2012	FUTURE CAPITAL HOLDINGS LIMITED	71,98,875	Due to Non Availibility of Contact and DSC from Banks
10098977	12/10/2007	GE CAPITAL TRANSPORTATION FINANCIAL SERVICES LTD	12,50,000	
10055794	31/05/2007	GE CAPITAL TRANSPORTATION FINANCIAL SERVICES LTD	48,33,700	

43. COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES

Company is complied with the Layers of Companies

44. DECLARATION OF UNDISCLOSED INCOME IN TAX ASSESSMENTS

The Company does not have any transactions that are not recorded in the books of accounts that have been surrendered or disclosed as income during the year ended 2026, in the tax assessments under the Income Tax Act, 1961.

45. DISCLOSURES REQUIRED UNDER THE MICRO, SMALL & MEDIUM DEVELOPMENT ACT, 2006

Particulars	As at 31 March 2026	As at 31 March 2025
A) Amounts outstanding but not due	NIL	NIL
B) Amounts due but unpaid	NIL	NIL
C) Amounts paid after appointed date during the year	NIL	NIL
D) Amount of interest accrued and unpaid	NIL	NIL
E) Amount of estimated interest due and payable to actual date of payment	NIL	NIL

(All amounts are in INR lakhs unless otherwise stated)

46 UTILIZATION OF MONEY RAISED IN IPO

Sr. No.	Nature of the Funds raised (Amount in Lakhs)	Total Amount Raised	Amount Utilized	Unutilized balance as at 31 March 2026
1	Funding working capital requirements	3,000.00	3,000.00	-
2	Pursuing inorganic initiatives**	750.00	-	750.00
3	General corporate purposes	750.55	750.55	-
	Total	**4,500.55**	**3,750.55**	**750.00**

** Note: Net IPO proceeds which were un-utilised as at March 31, 2026 were temporarily invested in fixed deposits with banks, and in IPO Public issue account. In this regard, the unutilised IPO fund balance has been carried forward for utilization in accordance with applicable laws, based on approval obtained from the Board of Directors.

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani
M.No: 139664
UDIN: 26139664TZXFMQ9742

Place: Pune
Date: 26.05.2026

Rajendra Shinde
Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2026

Lalasaheb Shinde
Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2026

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2026

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2026

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2026

L. V. SHINDE GROUP®
SINCE 1983

Independent Auditor's Report

To
The Members of
Supreme Facility Management Limited

Report on the Audit of the Consolidated Financial Statements for the year ended March 31, 2026

Opinion

We have audited the accompanying consolidated financial statements of Supreme Facility Management Limited (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associate and its joint venture, which comprise the consolidated Balance Sheet as at March 31, 2026, and the consolidated Statement of Profit and Loss and the consolidated Cash Flow Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements and on the other financial information of the subsidiaries and associate, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India specified under Section 133 of the Act, of the consolidated state of affairs (consolidated financial position) of the Group, its associate and its joint venture as at March 31, 2026, and their consolidated profit (consolidated financial performance) and their consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by ICAI together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report:

Description of Key Audit Matters	Auditor's response
MSME's Suppliers and disclosures required, under Micro, Small and Medium Enterprises Development Act, 2006	The group has not provided complete information regarding MSME's disclosures and payable interest there on. However as per management view they are in process of reconciliation of updated certificates from MSME's vendors. Most vendors and suppliers have not been able to provide proper documents as per MSME's Act, within the audit process concluded.

Information Other than the Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the Consolidated Financial Statements, Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Consolidated Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the Annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated state of affairs (consolidated financial position), consolidated profit (Consolidated financial performance) and consolidated cash flows of the Group including its associate in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its associate and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and its associate are responsible for assessing the ability of the Group and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group and its associate or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and associate are responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Holding Company and its subsidiary companies, associate company and joint venture incorporated in India have adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and the associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to

the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report, However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Other Matters

We did not audit the financial statements of 3 subsidiaries, whose financial statements reflect total assets of Rs. 5256.75 Lakhs and total revenues of Rs. 7458.96 Lakhs for the year ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include net profit after tax of Rs. 184.21 Lakhs and net cash flows of Rs. 8.02 Lakhs for the year ended 31st March 2026, as considered in consolidated financial statements, in respect of the subsidiaries, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of the other auditors.

The consolidated financial statements also include the Group's share of net profit of Rs. 1.53 Lakhs for the year ended 31st March 2026 in respect of one associate, whose financial statements have not been audited by us. These financial statements have been audited by another auditor whose report has been furnished to us by the Management, and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this associate, and our report in terms of sub-section (3) of Section 143 of the Act in so far as it relates to the aforesaid associate, is based solely on the report of the other auditor.

The consolidated financial statements also include the Group's share of net profit of Rs. 1.19 Lakhs for the year ended 31st March 2026 in respect of one joint venture, whose financial statements are unaudited and have been furnished to us by the Management. In our opinion, and based on the procedures performed by us, these unaudited financial statements are not material to the Group.

Our opinion above on the consolidated financial statements, and our report on other legal and regulatory requirements below, are not modified in respect of the above matters with respect to our reliance on work done by and the reports of other auditors.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, based on our audit and on the consideration of the report of the other auditors on separate financial statement and other financial information of the subsidiaries and associates, we report, to the extent applicable, that:

    a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

    b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books

c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

d. In our opinion, the aforesaid consolidated financial statement comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of the written representations received from the directors of the Holding Company, taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies, none of the directors of the Holding Company, its subsidiary companies and its associate company incorporated in India is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Group and the operating effectiveness of such controls, refer to our separate report in Annexure "A".

g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

    i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group (Refer Note 31 to the consolidated financial statements).

    ii. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.

    iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding company, and its subsidiaries.

    iv. The respective Managements of the Holding Company and its subsidiaries, associate and joint venture incorporated in India have represented that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested by the Holding Company or any of such entities to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or any of such entities ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

    v. The respective Managements of the Holding Company and its subsidiaries, associate and joint venture incorporated in India have represented that, to the best of their knowledge and belief, no funds have been received by the Holding Company or any of such entities from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such entities shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

    vi. Based on such audit procedures as considered reasonable and appropriate in the circumstances performed by us and by the auditors of the subsidiaries, associate and joint venture incorporated in India, nothing has come to our or their notice that has caused us or them to believe that the representations under sub-clause (a) and (b) above contain any material misstatement.

    vii. The Holding Company has not declared or paid any dividend during the year and accordingly, compliance with Section 123 of the Act does not arise.

    viii. Based on our examination which included test checks, and that performed by respective auditors of the subsidiary companies incorporated in India whose financial statements have been audited under the Act, except for the instances mentioned below, the Holding Company and its subsidiary companies have used accounting software for maintaining its books of account which has a feature of audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software:

a. In respect of the Holding Company, the feature of audit trail (edit log) was not enabled at the database layer of the accounting software throughout the year for all relevant transactions recorded in the software.

b. In respect of the three subsidiary companies and the associate company, the feature of audit trail (edit log) was not enabled in respect of an ancillary accounting software for maintenance of employee records and revenue recognition.

Further, for the periods where the audit trail (edit log) facility was enabled and operated for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with, and the respective auditors of the subsidiary companies and the associate company have not reported any such instance. Additionally, the audit trail has been preserved by the Holding Company and its subsidiary companies and associate company incorporated in India as per the statutory requirements for record retention.

ix. With respect to the matter to be included in the Auditors' report under Section 197(16) of the Act: In our opinion and according to the information and explanation given to us, the remuneration paid during the period under audit by the Holding company and its subsidiaries to the directors is in accordance with the provision of Section 197 of the Act. The remuneration paid to any director of the Holding company and its subsidiaries, is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of sub-section (11) of Section 143 of the Act, and based on our examination of the reports under the Order issued by us and by the respective auditors of the companies included in the consolidated financial statements to which reporting under the Order is applicable, we report that there are no qualifications or adverse remarks in those reports.

For **Bharat J. Rughani & Co.**
Chartered Accountants
Firm's Registration No: 101220W

Sd/-
Akash Rughani
Partner
Membership No: 139664
UDIN: 26139664PHZTA06442

Place: Pune
Date: 26.05.2026

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

The Annexure referred to in Independent Auditors' Report to the members of the **Supreme Facility Management Limited** on the consolidated financial statements for the year ended 31st March 2026.

Report on the Internal Financial Controls with reference to the Consolidated Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of Supreme Facility Management Limited ("the Holding Company") as at and for the year ended March 31, 2026, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary companies and its associate company, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Boards of Directors of the Holding Company, its subsidiary companies and its associate company, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Company and its subsidiary companies, have, in all material respects, an adequate internal financial controls with reference to Consolidated Financial Statements and such internal financial controls with reference to Consolidated Financial Statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to Consolidated Financial Statements established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Other Matters

Our aforesaid report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements in so far as it relates to [insert number] subsidiary companies and one associate company, which are companies incorporated in India, is based on the corresponding reports of the auditors of such companies incorporated in India. Our opinion is not modified in respect of this matter.

For **Bharat J. Rughani & Co.**
Chartered Accountants
Firm's Registration No: 101220W

Sd/-
Akash Rughani
Partner
Membership No: 139664
UDIN: 26139664PHZTA06442

Place: Pune
Date: 26.05.2026

Consolidated Balance Sheet

as at 31 March 2026

(All amounts are in INR lakhs unless otherwise stated.)

Particulars				Note No.	As at 31 March 2026	As at 31 March 2025
A	**EQUITY AND LIABILITIES**					
	1	**Shareholders' funds**				
		(a)	Share capital	3	2,482.92	2,482.92
		(b)	Reserves and surplus	4	7,155.72	6,389.24
	2	**Minority Interest**			179.84	173.54
	3	**Non-current liabilities**				
		(a)	Long-term borrowings	5	8,174.79	6,571.22
		(b)	Deferred tax liabilities (net)	6	64.35	133.73
		(c)	Other Long-Term Liabilities	7	230.28	299.85
	4	**Current liabilities**				
		(a)	Short-term borrowings	8	6,388.08	5,053.06
		(b)	Trade payables			
			i) Total Outstanding Dues for Micro and Small Enterprises	9	-	-
			ii) Total Outstanding Dues Other than Micro and Small Enterprises	9	766.76	875.13
		(c)	Other current liabilities	10	1,461.45	1,031.61
		(d)	Short-term provisions	11	2,657.79	1,959.59
		TOTAL			**29,561.98**	**24,969.89**
B	**ASSETS**					
	1	**Non-current assets**				
		(a)	Property Plant & Equipment's & Intangible Assets			
			(i) Property Plant & Equipment's	12A	10,427.88	8,120.14
			(ii) Capital Work in Progress	12B	114.92	-
			(ii) Intangible assets	12C	212.60	86.64
		(b)	Non Current Investment	13	3.82	354.76
		(c)	Long Term Loans & Advances	14	-	15.22
		(d)	Goodwill on consolidation		8.49	8.49
	2	**Current assets**				
		(a)	Inventories	15	193.11	207.59
		(b)	Trade receivables	16	12,510.08	10,370.67
		(c)	Cash and cash equivalents	17	457.88	2,924.40
		(d)	Other Bank Balance	17A	1,575.34	887.57
		(e)	Short-term loans and advances	18	4,057.86	1,994.41
		TOTAL			**29,561.98**	**24,969.89**

Summary of Significant Accounting Policies **1-2**

The accompanying notes forms as integral part of Standalone Financial Statement **27-46**

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani
M.No: 139664
UDIN: 26139664PHZTA06442

Place: Pune
Date: 26.05.2026

Rajendra Shinde
Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2026

Lalasaheb Shinde
Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2026

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2026

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2026

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2026

L. V. SHINDE GROUP®
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Consolidated Statement of Profit and Loss

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

	Particulars	Note No.	For the year ended 31 March 2026	For the year ended 31 March 2025
A	**CONTINUING OPERATIONS**			
1	Revenue from operations (gross)	19	49,429.33	40,136.45
2	Other income	20	141.27	212.75
3	**Total revenue (1+2)**		**49,570.60**	**40,349.20**
4	**Expenses**			
	(a) Cost of materials consumed	21	4,857.45	4,521.73
	(b) Employee benefits expense	22	30,808.90	25,133.51
	(c) Finance costs	23	1,248.35	1,156.38
	(d) Depreciation and amortisation expense	24	1,759.08	1,326.15
	(e) Other expenses	25	9,803.93	7,064.59
	Total expenses		**48,477.71**	**39,202.36**
5	**Profit/(Loss) before exceptional and extraordinary items and tax (3 - 4)**		**1,092.89**	**1,146.84**
6	Prior Period		-	47.86
7	Exceptional Item		353.66	-
8	**Profit / (Loss) before extraordinary items and tax (5-6-7)**		**739.23**	**1,098.98**
9	Extraordinary items		-	-
10	**Profit / (Loss) before tax (8-9)**		**739.23**	**1,098.98**
11	**Tax expense:**			
	(a) Current tax expense for current year		38.44	131.36
	(b) Deferred tax liability		(69.38)	128.59
	(Excess)/Short Provision of Tax for Prior Period		(12.23)	-
12	**Profit / (Loss) from operations (10-11)**		**782.40**	**839.03**
13	Minority Interest		6.30	56.32
14	Share of Profit from Associates/Joint Venture		2.72	12.61
15	**Profit(Loss) for the Period(12-13+14)**		**778.82**	**795.32**
16	**Paid-up Equity Share Capital**		**2,482.92**	**2,482.92**
17	**Reserves & Surplus excluding revaluation reserves**		**7,155.72**	**6,389.24**
18	**Earning Per Equity share (EPS) face value of ₹ 10 Per Shares**			
	Basic (₹)	**26**	**3.14**	**3.94**
	Diluted (₹)	**26**	**3.14**	**3.94**

Summary of Significant Accounting Policies	**1-2**
The accompanying notes forms as integral part of standalone Financial Statement	**27-46**

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani
M.No: 139664
UDIN: 26139664PHZTA06442

Place: Pune
Date: 26.05.2026

Rajendra Shinde
Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2026

Lalasaheb Shinde
Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2026

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2026

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2026

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2026

Consolidated Cash Flow Statement

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	739.23	1,098.98
Adjustments for:		
Depreciation and amortisation	1,759.09	1,326.15
Finance costs	1,248.35	1,156.38
Exceptional Item (Investment Written off)	353.66	-
Profit/(Loss) on sale of Fixed Assets	(3.55)	0.03
Rental Income	(33.64)	(90.31)
Interest income	(86.96)	(75.86)
	3,236.95	**2,316.39**
Operating profit / (loss) before working capital changes	**3,976.18**	**3,415.37**
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	14.48	(29.31)
Trade receivables	(2,139.41)	(428.62)
Short-term loans and advances	(1,105.94)	(190.79)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(108.37)	60.87
Other current liabilities	429.84	(168.41)
Short-term provisions	674.41	(743.05)
Other Long Term Liabilities	(69.57)	(113.42)
	(2,304.56)	**(1,612.73)**
Cash flow from extraordinary items	-	-
Cash generated from operations	1,671.62	1,802.64
Net income tax (paid) / refunds	937.66	243.90
Net cash flow from / (used in) operating activities (A)	**733.96**	**1,558.74**
B. Cash flow from investing activities		
Purchase of Property, Plant & Equipment's and Intangibles Assets	(4,447.77)	(4,705.69)
Proceeds from sale of Property, Plant & Equipment's and Intangibles Assets	136.55	117.96
Rental Income	33.64	90.31
Current investments not considered as Cash and cash equivalents	-	-
Maturity/Investment in Bank Deposit	(687.77)	(717.78)
Interest received		
- Deposits with bank	86.96	75.86
Net cash flow from / (used in) investing activities (B)	**(4,878.39)**	**(5,139.34)**

Consolidated Cash Flow Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated.)

Particulars		For the year ended 31 March 2026	For the year ended 31 March 2025
C. Cash flow from financing activities			
Proceeds from issue of equity shares		-	5,000.19
Increase in Long Term Borrowing		4,773.20	4,829.77
Repayment of long-term borrowings		(2,451.21)	(2,610.29)
Net increase / (decrease) in working capital borrowings		616.61	740.91
Payment towards IPO Expenses		(12.34)	(446.72)
Finance cost		(1,248.35)	(1,156.38)
Net cash flow from / (used in) financing activities (C)		**1,677.91**	**6,357.48**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**(2,466.52)**	**2,776.88**
Cash and cash equivalents at the beginning of the year		**2,924.40**	**147.52**
Cash and cash equivalents at the end of the year	17	**457.88**	**2,924.40**

Reconciliation of Cash and cash equivalents with the Balance Sheet:			
Cash and cash equivalents at the end of the year *			
* Comprises:			
(a) Cash on hand	17	45.77	33.31
(b) Balances with banks			
In current accounts	17	234.92	1,832.06
In deposit accounts	17	177.19	1,059.03
		457.88	**2,924.40**

Summary of Significant Accounting Policies **1-2**

The accompanying notes forms as integral part of standalone Financial Statement **27-46**

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani
M.No: 139664
UDIN: 26139664PHZTA06442

Place: Pune
Date: 26.05.2026

Rajendra Shinde
Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2026

Lalasaheb Shinde
Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2026

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2026

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2026

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2026

Notes to Consolidated Financial Statement

for the year ended 31 March 2026

1 Corporate information

Supreme Facility Management Limited was incorporated on 19 May, 2005. Presently, the issued and paid-up capital of the company is 2,48,29,200 Equity shares of ₹ 10 each. From 1st March 2024 the company has been converted from Private Limited to Public Limited. The Company is having registered office situated at "Kohinoor World Tower, Tower - 3, 10th Floor, Office No. 1002 To 1005, Old Pune Mumbai Highway, Chinchwad East, Pune - 411019" & is engaged in Integrated Facility Management, Employee Transportation, Production Support Services and Supply Chain Management. Integrated Facility Management Includes Housekeeping, Manpower Supply, Staffing and Other Services related to Facility Management.

2 Basis of Consolidation

The Consolidated Financial Statements relate to Supreme Facility Management Limited and its subsidiary companies (collectively, "the Group" and individually "Group Companies"). The financial statements of the entities in the Group used in the consolidation are drawn up to the same reporting date of the Group i.e. March 31, 2026.

2.1 Basis of Accounting and Principles of Consolidation:

The financials statements of the Holding Company and the group companies have been consolidated on a line-by-line basis by adding together like items of assets, Liabilities, income and expenses, as per the requirement of the Accounting Standard -21 "Consolidated Financial Statements" as notified under the Companies (Accounts) Rules, 2014. The intra-group balances and intra-group transactions and unrealized profits and losses are fully eliminated. Share of minorityinterest in the profit/loss have been eliminated to the extent of share to be borne by them. Minority interest (liability) represents the amount of equity attributable to minority shareholders as on the balance sheet date.As far as possible, the Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances as separate financial statements of the Group. The differences in accounting policies of the Holding Company and its group companies are not material and accordingly not reported.

Name of the Group Company	Status	% of Voting Power as on 31 March 2026
Trimurty Utility Services Private Limited	Subsidiary	100.00%
Ialpha Mobility Solutions Private Limited	Subsidiary	83.00%
Everdew Engineering Private Limited	Subsidiary	66.67%
Purple Crest Services Private Limited	Associates	47.36%
L V Shinde Group Joint Venture	Joint Venture	49.00%

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialised.

2.3 Inventories

Inventories, comprising stores and spares used in the rendering of services, are valued at the lower of cost and net realisable value, after providing for obsolescence and other losses where considered necessary. Cost is determined on a weighted average basis and comprises the purchase price and all other costs of bringing the inventories to their present location and condition, including non-refundable duties and taxes. Taxes that are subsequently recoverable from the taxing authorities (including Goods and Services Tax to the extent eligible as input tax credit) are excluded from the cost of inventories.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

2.4 Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.5 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the group are segregated based on the available information.

2.6 Depreciation and amortisation

Tangible assets

Depreciation on tangible fixed assets is provided on the Straight Line Method (SLM) over the useful lives of the assets as prescribed under Part C of Schedule II to the Companies Act, 2013. The useful lives adopted by the Company are as under:

Class of asset	Useful life (years)
Buildings (other than factory buildings - RCC frame structure)	60.00
Plant & Machinery (general)	15.00
Office Equipment	5.00
Computers and data processing units	3.00
Furniture and Fixtures	10.00
Vehicles (motor cars / passenger vehicles)	8.00
Vehicles (other than passenger vehicles, used for hire)	6.00

Depreciation is calculated on a pro-rata basis from the date on which the asset is ready for use or, in the case of assets sold, discarded or demolished during the year, up to the date on which such asset is sold, discarded or demolished. Residual value has been assumed at 5% of the original cost in line with the maximum prescribed under Schedule II.

Intangible assets

Intangible assets, comprising computer software, are amortised on the Straight Line Method over their estimated useful life of six (6) years, being the useful life prescribed for computer software under Part A of Schedule II to the Companies Act, 2013. The amortisation period and method are reviewed at each financial year end, and the effect of any change in the estimated useful life is accounted for on a prospective basis.

Review of useful life

The useful lives, residual values and method of depreciation / amortisation of all assets are reviewed at each Balance Sheet date and adjusted prospectively, if appropriate, in accordance with AS 5 — Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

2.7 Revenue recognition

Revenue is recognised in accordance with AS 9 — Revenue Recognition, to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is received.

Sale of services

The Company derives its revenue primarily from Integrated Facility Management, Employee Transportation and Production Support Services. Revenue from rendering of services is recognised on the basis of the proportionate completion method, with reference to the extent of services performed under the contract, where the outcome of the transaction can be estimated reliably. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the costs incurred that are expected to be recoverable. Revenue is recognised only when no significant uncertainty exists regarding the amount of the consideration that will be derived from the rendering of the services.

Sale of products

Revenue from sale of products is recognised on transfer of significant risks and rewards of ownership to the customer, which generally coincides with the delivery of goods, and when no significant uncertainty exists regarding the amount of consideration and its ultimate collection.

Other items

Interest income is recognised on a time-proportion basis taking into account the amount outstanding and the applicable rate. Rental income from operating leases is recognised on a straight-line basis over the term of the lease, unless the payments are structured to increase in line with expected general inflation.

Indirect taxes

Goods and Services Tax (GST) is collected by the Company on behalf of the government and is therefore excluded from revenue.

2.8 Other income

Interest income is accounted on accrual basis. Rental Income is recognized based on the rent due as per the contract.

2.9 Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Group are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.

Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the Balance Sheet.

Capital work-in-progress:

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

2.10 Foreign currency transactions and translations

Transactions in foreign currencies entered into by the Group and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of foreign currency monetary items at the Balance Sheet date

Foreign currency monetary items (other than derivative contracts) of the Group and its net investment in non-integral foreign operations outstanding at the Balance Sheet date are restated at the year-end rates.

In the case of integral operations, assets and liabilities (other than non-monetary items), are translated at the exchange rate prevailing on the Balance Sheet date. Non-monetary items are carried at historical cost. Revenue and expenses are translated at the average exchange rates prevailing during the year. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss.

Treatment of exchange differences

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Group and its integral foreign operations are recognised as income or expense in the Statement of Profit and Loss. The exchange differences on restatement / settlement of loans to non-integral foreign operations that are considered as net investment in such operations are accumulated in a "Foreign currency translation reserve" until disposal / recovery of the net investment.

The exchange differences arising on restatement / settlement of long-term foreign currency monetary items are capitalised as part of the depreciable fixed assets to which the monetary item relates and depreciated over the remaining useful life of such assets or amortised on settlement / over the maturity period of such items if such items do not relate to acquisition of depreciable fixed assets. The unamortised balance is carried in the Balance Sheet as "Foreign currency monetary item translation difference account" net of the tax effect thereon.

Accounting of forward contracts

Premium / discount on forward exchange contracts, which are not intended for trading or speculation purposes, are amortised over the period of the contracts if such contracts relate to monetary items as at the Balance Sheet date.

2.11 Government grants, subsidies and export incentives

Government grants and subsidies are recognised when there is reasonable assurance that the Group will comply with the conditions attached to them and the grants / subsidy will be received. Government grants whose primary condition is that the Group should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grant is recognised as income over the life of a depreciable asset by way of a reduced depreciation charge.

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

Government grants in the nature of promoters' contribution like investment subsidy, where no repayment is ordinarily expected in respect thereof, are treated as capital reserve. Government grants in the form of non-monetary assets, given at a concessional rate, are recorded on the basis of their acquisition cost. In case the non-monetary asset is given free of cost, the grant is recorded at a nominal value.

Other government grants and subsidies are recognised as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis.

2.12 Investments

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.

Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

2.13 Employee benefits

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.

Defined contribution plans

The Group's contribution to provident fund and superannuation fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of such compensated absences is accounted as under:

(a) in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and

(b) in case of non-accumulating compensated absences, when the absences occur.

Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date less the fair value of the plan assets out of which the obligations are expected to be settled. Long Service Awards are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date.

2.14 Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

2.15 Segment reporting

The Group identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Group.

Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment.

Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors.

Revenue, expenses, assets and liabilities which relate to the Group as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".

2.16 Leases

Where the Group as a lessor leases assets under finance leases, such amounts are recognised as receivables at an amount equal to the net investment in the lease and the finance income is recognised based on a constant rate of return on the outstanding net investment.

Assets leased by the Group in its capacity as lessee where substantially all the risks and rewards of ownership vest in the Group are classified as finance leases. Such leases are capitalised at the inception of the lease at the lower of the fair value and the present value of the minimum lease payments and a liability is created for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis.

2.17 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

2.18 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Group will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Group.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Group has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

2.19 Provisions and contingencies

A provision is recognised when the Group has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

2.20 Derivative contracts

The Group enters into derivative contracts in the nature of foreign currency swaps, currency options, forward contracts with an intention to hedge its existing assets and liabilities, firm commitments and highly probable transactions. Derivative contracts which are closely linked to the existing assets and liabilities are accounted as per the policy stated for Foreign Currency Transactions and Translations.

Derivative contracts designated as a hedging instrument for highly probable forecast transactions are accounted as per the policy stated for Hedge Accounting.

All other derivative contracts are marked-to-market and losses are recognised in the Statement of Profit and Loss. Gains arising on the same are not recognised, until realised, on grounds of prudence.

2.21 Insurance claims

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

Notes to Consolidated Financial Statement

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

3 SHARE CAPITAL

Particulars	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares	INR in ₹	Number of shares	INR in ₹
(a) Authorised				
Equity shares of ₹ 10 each with voting rights	2,60,00,000	26,00,00,000	2,60,00,000	26,00,00,000
(b) Issued				
Equity shares of ₹ 10 each with voting rights	2,48,29,200	24,82,92,000	2,48,29,200	24,82,92,000
(c) Subscribed and fully paid up				
Equity shares of ₹ 10 each with voting rights	2,48,29,200	24,82,92,000	2,48,29,200	24,82,92,000
Total	**2,48,29,200**	**24,82,92,000**	**2,48,29,200**	**24,82,92,000**

Notes:

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes (give details)	Closing Balance
Equity shares with voting rights								
Year ended 31 March, 2026								
- Number of shares	2,48,29,200	-	-	-	-	-	-	2,48,29,200
- Amount (₹)	24,82,92,000	-	-	-	-	-	-	24,82,92,000
Year ended 31 March, 2025								
- Number of shares	1,82,50,000	65,79,200	-	-	-	-	-	2,48,29,200
- Amount (₹)	18,25,00,000	6,57,92,000	-	-	-	-	-	24,82,92,000

(i) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Rajendra Shinde	86,29,476	34.76%	86,29,476	34.76%
Lalasaheb Shinde	91,20,474	36.73%	91,20,474	36.73%

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

4 RESERVES AND SURPLUS

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Surplus		
Opening balance	1,917.05	1,201.25
Add: Profit / (Loss) for the year	778.82	795.33
Less: Transfer to Reserves	(77.88)	(79.53)
Closing balance	**2,617.99**	**1,917.05**
(b) Security Premium		
Opening balance	3,895.55	-
Add: Addition During the Year	-	**4,342.27**
Less: IPO Expenses	(12.34)	(446.72)
Closing balance	**3,883.21**	**3,895.55**
(c) General Reserve		
Opening balance	515.68	436.15
Addition in General Reserve	77.88	79.53
Closing balance	**593.56**	**515.68**
(d) Capital Reserve	**60.96**	**60.96**
Total	**7,155.72**	**6,389.24**

5 LONG TERM BORROWINGS

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Term loans		
From banks	6,626.43	6,571.22
From NBFC	1,548.36	-
Total	**8,174.79**	**6,571.22**

5A Nature of Security and terms of repayment

Nature of Loan

i) Vehicle Loan

Vehicle loan from bank, is secured by first charge of certain Passenger Vehicles, repayable in 3 to 60 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 11.25% P. A.

ii) GECL Loan

GECL Loan, is secured by first charge on Current Assets and Second Charge on the Property owned by Promoters and Company, repayable in 36 to 48 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 9.5% P. A.

(All amounts are in INR lakhs unless otherwise stated)

iii) Loan Against Property

Loan Against Property, is secured by first charge of Property owned by Promoters and Company, repayable in 48 to 180 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 9.5% P. A.

6 DEFERRED TAX LIABILITIES (NET)

Particulars	As at 31 March 2026	As at 31 March 2025
Deferred Tax Liability	64.35	133.73
Total	**64.35**	**133.73**

7 OTHER LONG TERM LIABILITIES

Particulars	As at 31 March 2026	As at 31 March 2025
Advance from Subcontractor	92.20	115.20
Provision for Employee Benefits	138.08	184.65
Total	**230.28**	**299.85**

8 SHORT TERM BORROWINGS

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Loans repayable on demand		
From banks	3,403.52	2,822.36
From NBFC	81.25	45.82
Secured & Unsecured loans repayable within one year	2,903.31	2,184.88
Total	**6,388.08**	**5,053.06**

A Nature of Security and terms of repayment

Nature of Loan

i) Working Capital

Working Capital Loan, is secured by first charge on Current Assets and Second Charge on the Property owned by Promoters and Company, repayable on demand along with interest in the range of 7.5% to 9.5% P. A.

ii) Fleet Card

Fleet Card is Unsecured Credit card for Diesel Purchase payable in 7-15 Days from the Date of Statement.

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

9 TRADE PAYABLES

Particulars	As at 31 March 2026	As at 31 March 2025
Trade payables other	638.48	787.86
Trade payables for Related Party	128.28	87.27
Total	**766.76**	**875.13**

9A Trade Payables Ageing Schedule

Particulars	As at 31 March 2026	As at 31 March 2025
A. MSME		
Less Then 1 Years	-	-
1-2 Years	-	-
2-3 Years	-	-
More then 3 Years	-	-
B. Other Then MSME		
Less Then 1 Years	765.65	607.95
1-2 Years	-	-
2-3 Years	-	267.18
More than 3 Years	1.11	-
Total (A+B)	**766.76**	**875.13**

10 OTHER CURRENT LIABILITIES

Particulars	As at 31 March 2026	As at 31 March 2025
Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, GST, etc.)	1,175.54	930.90
(ii) Advance against Asset Sale	-	4.62
(iii) Security Deposit	285.91	96.09
Total	**1,461.45**	**1,031.61**

11 SHORT TERM PROVISIONS

Particulars	As at 31 March 2026	As at 31 March 2025
Provision for Tax	104.39	133.49
Provision for Employee Benefits		
- Salary/Wages Payable	1,946.54	1,346.67
- Bonus/Leave Payable	435.30	411.17
For Other Outstanding Expenses	171.56	68.26
Total	**2,657.79**	**1,959.59**

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

12 A/B/C FIXED ASSETS

Description		Gross Block			
		As at 31 March 2026	Additions for the year	Deductions / Transfers	As at 31 March 2025
A]	**Tangible Assets**				
	Office Equipment	25.95	10.07	-	36.02
	Vehicle	9,212.17	3,507.01	600.23	12,118.95
	Building	985.47	2.28	-	987.75
	Boot Laundry	336.37	2.74	-	339.11
	Computer	34.31	1.40	-	35.71
	Furniture	544.64	202.27	-	746.91
	Plant & Machinery	1,686.82	450.63	-	2,137.45
	Total [A]	**12,825.73**	**4,176.40**	**600.23**	**16,401.90**
C]	**Intangible Assets**				
	Goodwill Purchase	70.00	-	-	70.00
	Software	54.60	156.46	-	211.06
	Total [C]	**124.60**	**156.46**	**-**	**281.06**
	Grand Total	**12,950.33**	**4,332.86**	**600.23**	**16,682.96**
	Previous Year	**9,616.68**	**4,740.31**	**1,406.66**	**12,950.33**

Description		Depreciation Block			
		As at 31 March 2025	Additions for the year	Deductions / Transfers	As at 31 March 2026
A]	**Tangible Assets**				
	Office Equipment	19.54	2.71	-	22.24
	Vehicle	3,247.33	1,456.79	460.13	4,243.99
	Building	238.98	18.03	-	257.01
	Boot Laundry	213.66	32.45	-	246.12
	Computer	28.05	3.88	-	31.93
	Furniture	86.25	55.35	-	141.59
	Plant & Machinery	871.77	159.38	-	1,031.15
	Total [A]	**4,705.58**	**1,728.59**	**460.13**	**5,974.03**
B]	**Capital WIP**	**-**	**-**	**-**	**-**
C]	**Intangible Assets**				
	Goodwill Purchase	14.31	14.00	-	28.31
	Software	23.65	16.50	-	40.15
	Total [C]	**37.96**	**30.50**	**-**	**68.46**
	Grand Total	**4,743.54**	**1,759.09**	**460.13**	**6,042.49**
	Previous Year	**4,706.08**	**1,326.15**	**1,288.69**	**4,743.54**

Notes to Consolidated Financial Statement (Contd...)
for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

Description		Net Block	
		As at 31 March 2026	As at 31 March 2025
A]	**Tangible Assets**		
	Office Equipment	13.78	6.41
	Vehicle	7,874.96	5,964.84
	Building	730.74	746.49
	Boot Laundry	92.99	122.71
	Computer	3.79	6.26
	Furniture	605.32	458.39
	Plant & Machinery	1,106.30	815.05
	Total [A]	**10,427.88**	**8,120.15**
C]	**Intangible Assets**		
	Goodwill Purchase	41.69	55.69
	Software	170.91	30.95
	Total [C]	**212.60**	**86.64**
	Grand Total	**10,640.48**	**8,206.79**
	Previous Year	**4,910.59**	**4,229.01**
B]	**Capital WIP**	**114.92**	**-**

Ageing of Capital WIP

Particular's	Amount in lacs
Less then 1 Years	114.92
More then 1 Year to 3 Year	-
More then 3 Year	-
Total	114.92

13 NON CURRENT INVESTMENTS

Particulars		As at 31 March 2026	As at 31 March 2025
(a)	**In Associate**		
	LVSG Joint Venture	(1.16)	(2.35)
	Purple Crest Services Private Limited	1.98	0.45
	Sub-total (a)	**0.82**	**(1.90)**
(b)	**Other Non-Current Investments**		
	Shares In Zipgo Technology India Private Limited *	-	353.66
	Investments in Gratuity Fund (Unquoted)	3.00	3.00
	Sub-total (b)	**3.00**	**356.66**
	Total	**3.82**	**354.76**

* During the year, the Company has fully written off its investment in Zipgo Technology India Private Limited amounting to INR 353.66 lakhs (previous year: carried at cost INR 353.66 lakhs). The management has assessed the decline in the value of the investment to be other than temporary in accordance with AS 13 — Accounting for Investments. The amount has been presented as an Exceptional Item on the face of the Statement of Profit and Loss in compliance with the format prescribed under Schedule III, Division I to the Companies Act, 2013, and AS 5.

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

14 LONG TERM LOANS & ADVANCES

Particulars	As at 31 March 2026	As at 31 March 2025
MAT Credit	-	15.22
Total	**-**	**15.22**

15 INVENTORIES (AT LOWER OF COST AND NET REALISABLE VALUE)

Particulars	As at 31 March 2026	As at 31 March 2025
Stock-in-trade	193.11	207.59
Total	**193.11**	**207.59**

16 TRADE RECEIVABLES

Particulars	As at 31 March 2026	As at 31 March 2025
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Unsecured, considered good	994.60	1,053.94
Unsecured, not considered good	12.84	3.17
Less - Provision for Doubtful Debt	(9.48)	(2.09)
Other Trade receivables		
Unsecured, considered good	11,424.29	9,140.55
Receivable From Related Party	87.83	175.10
Total	**12,510.08**	**10,370.67**

16A. Trade Receivables Ageing

Particulars	As at 31 March 2026	As at 31 March 2025
Trade Receivables Considered Good		
Less Then 6 Month	11,512.12	9,315.66
6 Months - 1 Years	556.60	170.71
1 Year - 2 Years	438.00	883.23
2 Years - 3 Years	-	-
More than 3 Years	-	-
Less - Provision for Doubtful Debts	-	-
Total	**12,506.72**	**10,369.60**
Trade Receivables Considered Doubtful		
Less Then 6 Month	-	-
6 Months - 1 Years	-	-
1 Year - 2 Years	-	-
2 Years - 3 Years	6.73	2.14
More than 3 Years	6.11	1.02
Less - Provision for Doubtful Debts	(9.48)	(2.09)
	3.36	**1.07**
Total	**12,510.08**	**10,370.67**

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

17 CASH AND CASH EQUIVALENTS

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Cash on hand	45.77	33.31
(b) Balances with banks		
(i) In current accounts	234.92	1,832.06
(ii) Fixed deposit	177.19	1,059.03
Total	**457.88**	**2,924.40**

17A Other Bank Balances

Particulars	As at 31 March 2026	As at 31 March 2025
Deposits having Maturity more than 3 months but less than 12 months	1,575.34	887.57
Total	**1,575.34**	**887.57**

18 SHORT TERM LOANS AND ADVANCES

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Other advances and deposits		
Unsecured, considered good		
Security Deposit and EMD	627.42	454.36
Accrued Interest	5.50	35.11
Advance for Capital Goods Purchase	811.42	120.91
Related Party Advances - Against Purchase of Capital Goods	1.84	1.14
(b) Loans and advances to employees		
Unsecured, considered good	255.03	155.06
Unsecured, considered good from Related Party	40.06	50.29
(c) Prepaid expenses - Unsecured, considered good	261.00	137.42
(d) Balances with government authorities, considered goods		
PF Authorities	150.71	150.71
TDS Receivable	1,766.11	823.01
GST Receivable	-	9.60
(e) Others - Advance for Expenses		
Unsecured, considered good	138.77	56.80
Total	**4,057.86**	**1,994.41**

(All amounts are in INR lakhs unless otherwise stated)

19 REVENUE FROM OPERATIONS

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Sale of products	66.83	66.14
Sale of services	49,362.50	40,070.31
Total	**49,429.33**	**40,136.45**

20 OTHER INCOME

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest income	86.96	75.86
Profit on Sale of Assets	-	0.03
Other non-operating income	20.67	46.55
Rental Income	33.64	90.31
Total	**141.27**	**212.75**

Details of Interest Income

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest from banks on deposits:	86.96	56.32
Interest on income tax refund	-	19.54
Total - Interest income	**86.96**	**75.86**

21 COST OF MATERIAL CONSUMED

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Opening stock	207.59	178.28
Add: Purchases	4,842.97	4,551.04
Less: Closing stock	193.11	207.59
Cost of material consumed	4,857.45	4,521.73
Total	**4,857.45**	**4,521.73**

22 EMPLOYEE BENEFITS EXPENSE

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Salaries and wages	27,581.66	22,433.24
Contributions to provident and other funds	3,081.38	2,600.74
Staff welfare expenses	145.86	99.53
Total	**30,808.90**	**25,133.51**

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

23 FINANCE COSTS

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
(a) Interest expense on:		
(i) Borrowings	1,187.05	1,054.88
(ii) Others (Duties & Taxes with Interest)	20.47	71.44
(iii) Non-Fund Borrowing (Bank Guarantee)	22.43	16.70
(b) Other Borrowing cost	18.40	13.36
Total	**1,248.35**	**1,156.38**

24 DEPRECIATION AND AMORTISATION EXPENSES

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Depreciation and amortisation for the year on fixed assets as per Note 12 A / B / C	1,759.09	1,326.15
Total	**1,759.09**	**1,326.15**

25 OTHER EXPENSES

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Payment to Auditors (Note 25A)	10.57	9.23
Rent	541.05	282.36
Rates & Taxes	29.97	32.93
Service Charges	1,583.33	1,333.25
Other Transportation Cost	2,788.28	1,728.69
Diesel Charges	3,099.96	2,437.70
Director Remuneration	157.80	158.30
Repairs and Maintenance Expenses	231.88	178.75
Insurance and Vehicle Expenses	239.69	230.14
Professional Fees and Consultancy Charges	134.02	106.73
Donation	0.93	0.43
Loss on Sale of Fixed Assets	3.55	
General Administration and Operating Expenses	962.34	554.99
Provision for Doubtful Debts	7.39	2.09
Corporate Social Responsibility Expenses	13.17	9.00
Total	**9,803.93**	**7,064.59**

Notes to Consolidated Financial Statement (Contd...)
for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

25A Payment to Auditors

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Audit Fees	9.25	8.10
In other Capacity	1.00	1.00
Reimbursement of Auditor expenses	0.32	0.13
Total	**10.57**	**9.23**

26 EARNINGS PER SHARE

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Earnings per share		
Basic		
Net profit / (loss) for the year	778.82	795.32
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	778.82	795.32
Weighted average number of equity shares	248.29	201.61
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic (INR Per Shares)	**3.14**	**3.94**
Diluted		
Net profit / (loss) for the year	778.82	795.32
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year attributable to the equity shareholders	778.82	795.32
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	778.82	795.32
Weighted average number of equity shares for Basic EPS	248.29	201.61
Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
Weighted average number of equity shares - for diluted EPS	248.29	201.61
Par value per share	10.00	10.00
Earnings per share from continuing operations - Diluted (INR Per Shares)	**3.14**	**3.94**

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

27 PARTICULARS OF RELATED PARTY TRANSACTIONS

Sr.No.	Description of relationship	Names of related parties
i	Key Management Personnel (KMP)	Lalasaheb V Shinde
		Rajendra L Shinde
		Amol Sharad Shingate
		Vithal Shinde
		Kashmira Shinde
		Nikhilesh Loya
		Anshuman Tomar (From 07th January 2025)
		Varsha Sahbani (Till 31st December 2024)
		Manisha Shinde
		Sumant Shinde
		Asha Kaul
		Bhaskar Bhattachary
		Gautam Sharma
		Sagar Jadhav
ii	Firms in which KMP / Relatives of KMP can exercise significant influence	Supreme Motion Pictures Pvt Ltd
		Arya Enterprises
		Supreme Films
		Supreme Holidays India Private Limited
		L V Shinde Group Joint Venture (Joint Venture)
		Purple Crest Services Private Limited (Associates)
		Supreme Village

Note: Related parties have been identified by the Management.

Notes to Consolidated Financial Statement (Contd...)
for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

27 DETAILS OF RELATED PARTY TRANSACTIONS DURING BELOW MENTIONED YEARS

Sr. No.	Particulars	Name of Related Party	Year Ended 31 March 2026	Year Ended 31 March 2025
A	Managerial Remuneration	Rajendra Shinde	72.00	72.00
		Lalasaheb Shinde	79.80	79.80
		Amol Shingate	24.00	23.22
		Nikhilesh Loya	25.96	22.50
		Varsha Sabhnani	-	1.98
		Anshuman Tomar	8.00	2.28
		Kashmira Shinde	6.00	6.50
	Director Sitting Fees	Sagar Jadhav	1.20	1.20
		Gautam Sharma	1.20	1.20
		Asha Kaul	1.20	-
	Purchase of Services (Net)	Arya Enterprises	343.29	295.45
		Lalasaheb Shinde	0.70	4.20
		Supreme Films	-	1.80
		Supreme Village	10.42	-
	Purchase of Capital Goods (Net)	Purple Crest Services Private Limited	-	148.28
	Sale of Services (Net)	Supreme Motions Pvt Ltd	0.42	-
B	**Balances outstanding at the end of the year**			
	Payable for Services	Arya Enterprises	126.17	84.91
		Supreme Motion Pictures Private Limited	0.96	1.41
		Kashmira Shinde	-	0.50
		Supreme Village	1.15	-
		Supreme Films	-	0.45
	Advances given against Salary and Expenses	Rajendra Shinde	32.58	1.74
		Lalasaheb Shinde	7.48	48.55
	Receivable Against Services	LVSG Joint Venture	18.16	158.20
		Supreme Motion Pictures Pvt Ltd	16.90	16.90
		Supreme Holidays (India) Private Limited	52.77	-
	Advance Against Capital Goods	Purple Crest Services Private Limited	1.84	1.14

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Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

28 DISCLOSURE PERTAINING TO STOCK STATEMENT FILED WITH BANKS OR FINANCIAL INSTITUTIONS

Details of receivables and stock reported in the quarterly stock statement and as per books of accounts

Period	Name of the Bank/ Financial Institution	Aggregate working capital limits sanctioned	Nature of Current Asset offered as Security	Amount disclosed as per quarterly return/statement	Amount as per Financial Statement	Difference
H1_2025-26	HDFC Bank Limited, IDBI Bank & Axis Bank Limited	3,100.00	Receivables and Inventory	6,854.36	11,684.53	(4,830.17)
H2_2025-26	HDFC Bank Limited, IDBI Bank & Axis Bank Limited	3,600.00	Receivables and Inventory	8,238.66	12,266.95	(4,028.29)

Company has submitted the Stock Statement to HDFC Bank, IDBI Bank and Axis Bank Limited. The Discrepancy in respect to Stock Statement and Financial Statements is because the final closure processes of the accounts maintained by the company were not fully up to date at the time of filing the stock statement.

29 RATIO ANALYSIS

Sr No.	Particulars	Formula	Ratio 31st Mar'26	Ratio 31st Mar'25	% variance	Reasons for variance
1	Current Ratio	Current assets / Current liabilities	1.67	1.84	-9%	
2	Debt Equity Ratio	Total debt / Shareholder's equity	1.51	1.31	15%	
3	Debt Service	NPAT + Depreciation+ Finance	1.26	1.40	-11%	
	Coverage Ratio	cost - other income Debt				
4	Return on Equity	Net income / Shareholder's equity	7.67%	12%	-38%	
5	Inventory Turnover	COGS / Average inventory	24.25	23.44	3%	
6	Trade Receivable Turnover	Total revenue / Average trade receivables	3.96	3.89	2%	
7	Trade Payable Turnover	Total Purchases / Average trade payables	6.32	5.20	21%	
8	Net Capital Turnover	Total sales / Average Working Capital	6.83	7.11	-4%	
9	Net Profit Ratio	NPAT / Total revenue	1.57%	1.97%	-20%	
10	Return on Capital Employed	EBIT / Total assets - total current liabilities	18.46%	26.27%	-30%	Decrease in the Profit leads to decrease on return of capital employed
11	Return on Investment		NA	NA	NA	

(All amounts are in INR lakhs unless otherwise stated)

30 SEGMENT REPORTING

Based on the guiding given in the AS 17, the Company is presently engaged in 3 Segment -

a. IFM - Integrated Facility Management

b. ET - Employee Transportation

c. FIF - Factory within Factory (Production Support Services)

Revenue, Expenses, Assets and Liabilities which related to the company as a whole and not allocable to segment on reasonable basis have been included under "Unallocable"

FY 25-26	IFM	ET	FIF	Unallocable	Total
Segment Revenue	36,237.68	11,299.83	1,891.82	141.27	49,570.60
Segment Expenses	33,349.09	9,477.28	1,922.39	3,728.95	48,477.71
Segment Result	**2,888.59**	**1,822.55**	**(30.57)**	**(3,587.68)**	**1,092.89**
Segment Assets	12,690.47	10,581.78	695.59	5,594.14	**29,561.98**
Segment Liabilities	2,464.22	10,530.22	169.34	16,398.20	**29,561.98**
Capital Expenditure	475.14	3,621.92	-	350.71	**4,447.77**

FY 24-25	IFM	ET	FIF	Unallocable	Total
Segment Revenue	29,884.25	8,589.12	1,663.08	212.75	40,349.20
Segment Expenses	27,419.24	7,128.97	1,530.21	3,123.94	39,202.36
Segment Result	**2,465.01**	**1,460.15**	**132.87**	**(2,911.19)**	**1,146.84**
Segment Assets	10,040.17	9,237.42	305.65	5,386.65	**24,969.89**
Segment Liabilities	3,348.78	8,421.72	106.71	13,092.68	**24,969.89**
Capital Expenditure	330.97	3,930.20	-	444.52	**4,705.69**

31. CONTINGENT LIABILITIES

Particulars	As at 31 March 2026	As at 31 March 2025
Contingent liabilities and commitments(to the extent not provided for)		
Contingent liabilities		
(a) Performance Bank Guarantees issued by the company	267.84	139.19
(b) Disputed statutory levies (TDS, GST, Income Tax)	464.99	379.33
(c) Disputed statutory levies (Provident Fund)	150.71	150.71
(c) Disputed statutory levies (ESIC)	95.74	95.74
Total	**979.28**	**764.97**

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

32 CORPORATE SOCIAL RESPONSIBILITY

Particulars	As at 31 March 2026	As at 31 March 2025
Total of Previous Year Shortfall	-	NA
Amount required to be spend by the company during the year*	13.12	8.00
Company expensed the CSR funds till Mar 24	13.17	9.00
Balance to be spend in FY 26-27	-	-

33 AMOUNT PAYABLE TO MICRO, SMALL OR MEDIUM UNDERTAKINGS

On the basis of information available with the company, there are no amounts payable to Micro, Small or Medium Undertakings

34 LEASES

Particulars	As at 31 March 2026	As at 31 March 2025
Rent Debited to P& L Accounts	541.05	282.36
- **Obligation**		
a) Payable within 1 Years ₹ 424.54 Lacs		
b) Payable within 2-3 Years ₹ 827.50 Lacs		
c) Payable More then 3 Years ₹ 376.00 Lacs		

35 EMPLOYEE BENEFIT PLANS

Defined Contribution Plan

The Company Provident Fund are the defined benefit Contribution Plan. Below is the amount being the contribution made to recognized provident fund is recognized as expenses for the year under employee benefit expenses

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Employer Contribution towards Provident Fund	2468.92	1993.46

Notes to Consolidated Financial Statement (Contd...)
for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

Defined benefit plans

The Company offers the following employee benefit schemes to its employees:

i. **Gratuity**

The following table sets out the funded status of the defined benefit schemes and the amount recognised in the financial statements:

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Components of employer expense		
Current service cost	551.01	730.18
Interest cost	89.37	86.45
Expected return on plan assets	-	-
Curtailment cost / (credit)	-	-
Settlement cost / (credit)	-	-
Past service cost	-	-
Actuarial losses/(gains)	(134.96)	(525.79)
Total expense to be recognised in the Statement of Profit and Loss	**505.42**	**290.84**
Less: Gratuity Expenses for Reimbursement Basis *	503.48	258.95
Net Expenses Recognised in the Statement of Profit & Loss Account	**1.94**	**31.89**

***The Employee benefit Expenses towards Gratuity and Related reimbursement right for the Associates employee for the year have been netted from the expenses recognised in the Profit & Loss Account**

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Actual contribution and benefit payments for year		
Actual benefit payments	(46.47)	(182.59)
Actual contributions	-	-
Change in defined benefit obligations(DBO) during the year		
Present value of DBO at beginning of the year	1,400.32	1,292.07
Current service cost	551.01	730.18
Interest cost	89.37	86.45
Curtailment cost / (credit)	-	-
Settlement cost / (credit)	-	-
Plan amendments	-	-
Acquisitions	-	-
Actuarial (gains) / losses	(134.96)	(525.79)
Past service cost	-	-

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Benefits paid	(50.55)	(182.59)
Benefits payable	-	
Gross Present value of DBO at the end of the year	1,855.19	1,400.31
Less: Present Value of DBO at the end of year which is on the basis of Reimbursement*	1,717.11	1,215.67
Net Present value of DBO at the end of the year	**138.08**	**184.64**

The Employee benefit Net Present value Related to reimbursement right for the Associates employee for the year have been netted of from the liability recognised in the Balance Sheet

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Change in fair value of assets during the year		
Plan assets at beginning of the year		
Acquisition adjustment		
Expected return on plan assets		
Actual company contributions		
Actuarial gain / (loss)		
Benefits paid		
Plan assets at the end of the year		
Actual return on plan assets		
Composition of the plan assets is as follows:		
Government bonds		
PSU bonds		
Equity mutual funds		
Others		
Actuarial assumptions		
Discount rate	6.60%	6.50%
Expected return on plan assets	NA	NA
Salary escalation	3.00%	3.00%
Mortality tables	Indian Assured Lives Mortality (2012-14) -ultimate	Indian Assured Lives Mortality (2012-14) -ultimate

The discount rate is based on the prevailing market yields of Government of India securities as at the Balance Sheet date for the estimated term of the obligations.

36. TITLE DEEDS OF IMMOVABLE PROPERTY NOT HELD IN NAME OF THE COMPANY

The Company does not have any immovable properties whose title deeds are not held in the name of the Company as at the balance sheet date. Accordingly, disclosure under "Title Deeds of Immovable Property Not Held in Name of the Company" is not applicable.

(All amounts are in INR lakhs unless otherwise stated)

37. REVALUATION OF PROPERTY, PLANT AND EQUIPMETS

Company has not revalued its Property, Plant and Equipment, and other assets of the company. So the details as required to be provided are not applicable to the company

38. LOANS AND ADVANCES GRANTED TO PROMOTERS, DIRECTORS AND KMP

The Company has not granted any loans or advances in the nature of loans to promoters, directors, key managerial personnel and related parties (as defined under the Companies Act, 2013), which are repayable on demand or without specifying any terms or period of repayment. Accordingly, the disclosure requirements under Schedule III are not applicable.

Further, advances granted in the normal course of business have been disclosed under Note 27 to the Financial Statements.

39. RELATIONSHIP WITH STRUCK OFF COMPANIES

The Company does not have any transactions with struck off companies.

40. DETAILS OF BENAMI PROPERTIES HELD IN NAME OF COMPANY

Company does not hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder

41. DISCLOSURE IN CASE OF WILFUL DEFAULTER

The Company is not declared as wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India

42. DISCLOSURE IN CASE OF TRADING AND INVESTMENT IN CRYPTO OR VIRTUAL CURRENCY

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

43. REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES

Company have registered and satisfied all the charges as required under the Act with Registrar of Companies except as below-

Charge No	Date of Charge	Bank/Institute No	Amount of Charge	Remarks
10377623	31/07/2012	FUTURE CAPITAL HOLDINGS LIMITED	71,98,875	Not Getting DSC on Charge Satisfaction form bank as they closed the business
10098977	12/10/2007	GE CAPITAL TRANSPORTATION FINANCIAL SERVICES LTD	12,50,000	
10055794	31/05/2007	GE CAPITAL TRANSPORTATION FINANCIAL SERVICES LTD	48,33,700	

44. COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES

Company is complied with the Layers of Companies

45. DECLARATION OF UNDISCLOSED INCOME IN TAX ASSESSMENTS

The Company does not have any transactions that are not recorded in the books of accounts that have been surrendered or disclosed as income during the year ended 2026, in the tax assessments under the Income Tax Act, 1961.

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2026

(All amounts are in INR lakhs unless otherwise stated)

46. DISCLOSURES REQUIRED UNDER THE MICRO, SMALL & MEDIUM DEVELOPMENT ACT, 2006

Particulars	As at 31 March 2026	As at 31 March 2025
A) Amounts outstanding but not due	NIL	NIL
B) Amounts due but unpaid	NIL	NIL
C) Amounts paid after appointed date during the year	NIL	NIL
D) Amount of interest accrued and unpaid	NIL	NIL
E) Amount of estimated interest due and payable to actual date of payment	NIL	NIL

47. ADDITIONAL DISCLOSURE AS REQUIRED UNDER SCHEDULE III OF THE COMPANIES ACT, 2013 OF THE COMPANY CONSOLIDATED AS SUBSIDIARY, JOINT VENTURE AND ASSOCIATES

Name of the Entity	₹ (in lacs) for the FY March 31, 2026	% of Profit and Loss for the FY March 31, 2026	₹ (in lacs) for the FY March 31, 2025	% of Profit and Loss for the FY March 31, 2025
Trimurty Utility Services Private Limited	170.39	21.88%	54.79	6.89%
Ialpha mobility Solutions Private Limited	2.18	0.28%	-1.14	-0.14%
Everdew Engineering Private Limited	11.75	1.51%	50.70	6.37%
LVSG Group Joint Venture	1.19	0.15%	7.88	0.99%
Purple Crest Services Private Limited	1.53	0.20%	4.72	0.59%

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani
M.No: 139664
UDIN: 26139664PHZTA06442

Place: Pune
Date: 26.05.2026

Rajendra Shinde
Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2026

Lalasaheb Shinde
Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2026

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2026

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2026

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2026

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