OVAL PROJECTS ENGINEERING LIMITED

A Team of Excellence For Better Future | An ISO Certified Company

To,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai-400001

Date: 29 May 2026

Scrip Code: 544498

Sub: Outcome of Board Meeting held on 29 May 2026

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company, at their meeting held today i.e. Friday, May 29, 2026, inter-alia, considered and approved the following:

1. The Audited Financial Statements (Standalone & Consolidated) for the financial year 2025-26 including Balance Sheet as on 31st March 2026 and Statement of Profit and Loss and the Cash Flow Statement for the financial year ended on that date.

2. The Audited Financial Results (Standalone &Consolidated) of the Company for the Half Year and year ended on March31, 2026.Copy of the same is enclosed along with Reports of the Auditors thereon and a declaration duly signed by the Chief Financial Officer stating that the said Audit Reports are with unmodified opinion.

3. Re-Appointment of M/s Rahul R. Singh & Associates, Chartered Accountants, as Internal Auditor of the Company for the Financial Year 2026-27 on the recommendation of Audit Committee.

Details of additional information required pursuant to the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed herewith.

The (Standalone & Consolidated) Audited Financial Results are being uploaded on the Company's website (ovalprojects.com) and will also be available on the website of the Stock Exchange namely BSE Limited (www.bseindia.com).

Since our Company, Oval Projects Engineering Limited, was listed on the BSE SME Platform on September 4, 2025, we wish to inform you that the financial results for the period from October 1, 2024 to March 31, 2025 were neither prepared nor submitted by us.

The Board Meeting commenced at 5:30 P.M. and concluded at 6:10 P.M.

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

Thanking You,

For Oval Projects Engineering Ltd

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.05.29 18:22:10 +05'30'

Goutam Debnath
Managing Director
DIN: 06923261

HO & Registered Office
Milan Chakra (Near Prajapita Brahmakumari Centre), P.O. A.D. Nagar, Agartala, Tripura (West) - 799003
GSTIN: 16AABCO9053D1ZL

Corporate Office
1056 A, Galleria Market, Sushant Lok Phase I, Gurugram, Gurugram, Haryana - 122001
GSTIN: 06AABCO9053D2ZL

Branch Office
F/402, 4th Floor, Mrudagandhar Bhageshree Building, Khopoli Road, Ambheghar, Khan Mohalla, Pen, Raigad, Maharashtra - 402107
GSTIN: 27AABCO9053D1ZI

Phone: +91-3812371011/+91-7085049473 | Web: www.ovalprojects.com | Email: info@ovalprojects.com | CIN: U74900TR2013PLC008465

RE-APPOINTMENT OF M/S RAHUL R. SINGH & ASSOCIATES, CHARTERED ACCOUNTANTS AS INTERNAL AUDITOR OF THE COMPANY FOR THE F.Y 2026-27

S. No.	Requirement	Disclosure
	Reason for change viz. ~~appointment,~~ re- appointment, ~~resignation, removal, death or otherwise~~	Term of M/s. Rahul R. Singh & Associates, Chartered Accountant who were appointed as Internal Auditor of the company for the F.Y 2025-26 has been expired. Therefore, the Company required to Re-appoint As the Internal Auditor for the F.Y 2026-27. On the recommendation of Audit Committee, the board has re-appointed Rahul R. Singh & Associates, Chartered Accountant as Internal Auditor of the company for the F.Y 2026-27 w.e.f. May 29, 2026.
2.	**Date of ~~appointment~~/re-appointment/~~cessation~~ &** **Term of appointment/ re-appointment**	29/05/2026 For the period of one year i.e. for the FY 2026- 27.
3.	**Brief profile**	M/s. Rahul R. Singh & Associates, Chartered Accountant is a Member of Institute of Chartered Accountant of India, having More than 4 years Experience in the field of Taxation, Banking Advisory, and Corporate Compliances. etc.
4.	**Disclosure of relationships between directors (in case of appointment of a director)**	NA

GOUTAM DEBNATH
Digitally signed by GOUTAM DEBNATH
Date: 2026.05.29 18:22:42 +05'30'

To,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Date: 29/05/2026

Scrip Code: 544498

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

DECLARATION

Pursuant to compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 We, Goutam Debnath, Chairman Cum Managing Director and Princee Premchand gupta, Chief Financial Officer of M/s Oval Projects Engineering Limited having its Registered office House No.451568, Milan Chakra, (Near Prajapita Brahmakumari Centre), Badharghat, P.O.A., D. Nagar, Agartala, Tripura, India, 799003, hereby declare that the Statutory Auditor of the Company i.e. M/s Kapoor Goyal & Co, Chartered Accountant (FRN: 001370N) have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company for the Half and year ended on March 31, 2026.

Kindly request you to take the declaration on record.

Thanking You,

For **Oval Projects Engineering Limited**

GOUTAM DEBNATH
Digitally signed by GOUTAM DEBNATH
Date: 2026.05.29 18:23:08 +05'30'

GOUTAM DEBNATH
CHAIRMAN CUM MANAGING DIRECTOR

Princee Premchand Gupta
Digitally signed by Princee Premchand Gupta
Date: 2026.05.29 18:25:56 +05'30'

PRINCEE PREMCHAND GUPTA
CHIEF FINANCIAL OFFICER

Kapoor Goyal & Co.
Chartered Accountants

B-7, Hans Bhawan,
Bahadur Shah Zafar Marg,
New Delhi-110002
Tel.: +91-11-41534100
Fax : 41534100
E-mail: kapoorgoyal@gmail.com
GST No.: 07AAAFK2688J1Z3

Independent Auditor's Report on Audited standalone Half Yearly Financial Results and Year to Date Results of Oval Projects Engineering Limited Pursuant to the Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

INDEPENDENT AUDITOR'S REPORT

TO
Board of Directors
Oval Projects Engineering Limited

Report on the audit of the Standalone Financial Results Opinion

We have audited the accompanying standalone quarterly financial results of Oval Projects Engineering Limited (the company) for the Half year ended 31-03-2026 and the year to date results for the period from 1st April 2025 to 31st March 2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the half year ended 31st March 2026 as well as the year-to-date results for the period from 1st April 2025 to 31st March 2026.

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 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* 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 results 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.

Emphasis of Matter

Our opinion is not modified in respect of this matter.

KAPOOR GOYAL & CO.
001370N
New Delhi
Chartered Accountants

Management's Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the interim and Annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" ('GAAP 25'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 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 standalone financial results.

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 standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw

KAPOOR GOYAL & CO.
001370N
New Delhi
Chartered Accountants

attention in our auditor's report to the related disclosures in the financial results 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.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results 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.

Other Matter

The standalone annual financials include the results for Half Year ended 31st March,2026 the Half Year being the balancing figure between the audited figures in respect of the full financial year and unaudited year to date figures up to six months of the financial year which were subject to review by us.

KAPOOR GOYAL & CO. 001370N New Delhi Chartered Accountants

For Kapoor Goyal & Co.
Chartered Accountants
FRN 001370N

Tarun Kapoor

Signature

Tarun Kapoor
Partner
M No. 095949
UDIN: 26095949GMJCMA7502

Place of Signature: Delhi

Date: 29-5-2026

OVAL PROJECTS ENGINEERING LIMITED

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

House No.451568, Milan Chakra, (Near Prajapita Brahmakumari Centre), Badharghat,P.O. A.D. Nagar Agartala Tripura 799003, India

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH,2026

(Amount in ` Lakhs)

	Particulars	For Half year ended 31-3-2026	For Half year ended 30-9-2025	For Year ended 31-3-2026	For Year ended 31-3-2025
		Audited	Unaudited	Audited	Audited
I	Revenue from Operations	9217.95	6096.24	15314.19	10228.90
II	Other Income	309.37	62.11	371.48	87.39
III	**Total Income**	**9527.32**	**6158.35**	**15685.67**	**10316.29**
IV	**EXPENSES**				
	(a) Cost of Materials Consumed	4570.72	3472.69	8043.41	5152.32
	(b) Purchases of Stock-in-Trade	3097.23	.	3097.23	.
	(c) Change in Inventories of FG, WIP and stock in trade	-1169.99	458.84	-711.15	1288.20
	(d) Employee Benefits Expenses	369.95	216.12	586.07	507.89
	(e) Finance Cost	310.10	333.32	643.42	473.27
	(f) Depreciation and Amortization Expense	69.16	46.58	115.74	55.75
	(g) Other Expenses	1067.77	777.81	1845.57	1536.99
		8314.95	**5305.34**	**13620.29**	**9014.43**
V	**Profit before exceptional and extraordinary items and**	**1212.38**	**853.01**	**2065.38**	**1301.86**
VI	Exceptional items			.	.
VII	**Profit before extraordinary items and tax**	**1212.38**	**853.01**	**2065.38**	**1301.86**
VIII	Extraordinary items				
	Profit/(Loss) on Sale of Fixed Assets	.	39.04	39.04	16.25
IX	**Profit before tax**	**1212.38**	**892.05**	**2104.42**	**1318.11**
X	**Tax Expense**				
	a. Current Tax (Net of Mat)				
	Current Year	366.85	259.09	625.94	383.96
	Prior Period	2.99	.	2.99	.
	b. Deferred Tax	-2.94	-2.96	-5.90	.13
		366.90	**256.13**	**623.03**	**384.09**
XI	**Profit (Loss) for the period from continuing operations**	**845.48**	**635.92**	**1481.39**	**934.02**
XII	Profit/(loss) from discontinuing operations			.	.
XIII	Tax expense of discontinuing operations	.		.	.
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-	.		.	.
XV	Profit/ (Loss) after tax (XI + XIV)	845.48	635.92	1481.39	934.02
XIV	Other Comprehensive Income	.	.	.	.
	A (i) Items that will not be reclassified to profit or loss				
	(ii) Income tax relating to items				
	B (i) that will not be reclassified to profit or loss				
	(ii) Items that will be reclassified to profit or loss income				
XV	Total Comprehensive Income for the period	845.48	635.92	1481.39	934.02
XVI	Paid up Equity Share Capital(Face Value of Rs 10/- each	2076.93	2076.93	2076.93	1527.01
XVI	Earning per equity share (for Continuing				
	a. Basic	4.58	4.01	8.59	6.65
	b. Diluted	4.58	4.01	8.59	6.65

1. The Standalone financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 29th May, 2026.

2. The Standalone audited financial results include the financial result of Joint Venture namely Oval Projects Engineering Private Limited Raviraj Bokadia Creative And Oval Projects Engineering Private Limited Transstroy (India)

3. The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.

4. The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.

5. The Standalone Financial Results have been prepared as per proportionate consolidation method as described in Accounting Standard 27 and in accordance with the Accounting Standards specified in the Companies (Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Companies Act, 2013.

6. The figures of the half year ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full years and the unaudited figures of six months ended 30th September respectively.

For and on behalf of the Board of Directors

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.05.29 18:19:34 +05'30'

Date: 29.05.2026
Place : Tripura

Goutam Debnath
Chairman and Managing Director
DIN: 06923261

OVAL PROJECTS ENGINEERING LIMITED

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

House No.451568, Milan Chakra, (Near Prajapita Brahmakumari Centre), Badharghat,P.O. A.D. Nagar Agartala Tripura 799003, India

STATEMENT OF STANDALONE ASSETS & LIABILITIES

(Amount in ` Lakhs)

	Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
I	**EQUITY AND LIABILITIES**			
1.	**Shareholders' Funds**			
	a. Share Capital	3	2076.93	1527.01
	b. Reserves and Surplus	4	9045.30	4071.68
	c. Money received against share warrants			.
2.	**Share application money pending allotment**		.	.
3.	**Non-Current Liabilities**			
	a. Long-term borrowings	5	1328.01	525.65
	b. Deferred tax liabilities (Net)	6	.	.
	c. Other Long term liabilities	7	954.86	491.93
	d. Long Term Provisions	8	17.72	6.40
4.	**Current Liabilities**			
	a. Short-term borrowings	9	4194.60	3670.11
	b. Trade payables	10		
	-total outstanding dues of micro and small enterprises		.	.
	-total outstanding dues of creditors other than micro and small enterprises		1293.99	3405.96
	c. Other current liabilities	11	320.90	361.67
	d. Short - term provisions	12	625.94	383.96
			19858.24	**14444.36**
II	**ASSETS**			
1.	**Non-current assets**			
	a. Property, Plant & Equipments and Intangible assets	13		
	(i) Property, Plant and Equipment		797.48	494.36
	(ii) Intangible Assets		.3	.3
	(iii) Capital Work in Progress		873.81	316.50
	(iv) Intangible assets under development		.	.
	b. Non Current Investments	14	29.23	21.55
	c. Deferred tax assets (net)	6	28.32	22.42
	d. Long term loans and advances	15	276.45	75.37
	e. Other Non Current Assets	16	2002.04	1612.86
2.	**Current Assets**			
	a. Current Investments	17	.	.
	b. Inventories	18	5906.74	4368.90
	c. Trade Receivables	19	3507.15	4306.55
	d. Cash and Bank Balance	20	2546.10	1739.77
	e. Short Term Loans and Advances	21	3890.90	1486.06
	f. Other Current Assets	22	.	.
			19858.24	**14444.36**
	See accompanying notes forming part of the financial statements	1-54	.	.

For and on behalf of the Board of Directors

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.05.29 18:19:09 +05'30'

Goutam Debnath

Chairman and Managing Director

DIN: 06923261

Date: 29.05.2026

Place : Tripura

OVAL PROJECTS ENGINEERING LIMITED

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

House No.451568, Milan Chakra, (Near Prajapita Brahmakumari Centre), Badharghat,P.O. A.D. Nagar Agartala Tripura 799003, India

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31/03/2026

(Amount in ` Lakhs)

	Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
(A)	**Cash Flow from Operating Activities**			
	Net profit as per The Statement of Profit & Loss before Tax		2104.42	1318.11
	Adjustment for:-			
	Interest Income		-142.54	-75.60
	Rent Income		-36.65	.
	Provision for Gratuity		11.33	.56
	Foreign Exchange fluctuation		3.65	.
	Depreciation		115.74	55.75
	Profit on Sale of asset		-39.04	-16.25
	Loss on Sale of asset		.	
	Expenses related with financing activities		643.42	473.27
	Corporate Social Responsibility		-9.95	.
	Operating Profit Before Working Capital Changes		**2650.38**	**1755.85**
	Adjustment for Current Assets & Liabilities			
	(Increase)/Decrease in trade receivable		799.40	-2524.64
	(Increase)/Decrease in short term loans & advances (assets)		-2404.84	-890.09
	(Increase)/Decrease in stock in trade		-1537.84	-380.83
	(Increase)/Decrease in other current assets		.	.
	Increase/(Decrease) in provisions		241.98	125.31
	Increase/(Decrease) in current liabilities		-40.77	78.96
	Increase/(Decrease) in trade payable		-2111.97	644.16
	Direct Taxes		-628.93	-383.96
			-5682.97	-3331.09
	Cash Generated from (utilized in) Operating activities	**(A)**	**-3032.59**	**-1575.25**
(B)	**Cash flow from Investment Activities**			
	Rental Income		36.65	.
	Interest Income		142.54	75.60
	Sales /(Purchase) of Investment		.	.
	Sale of Fixed Assets		116.36	127.50
	Non Current Investment		-7.67	.
	(Increase)/Decrease in Other Non-Current Assets		-389.19	273.74
	Purchase of fixed assets		-1053.50	-37.94
	Cash generate from (utilised in) Investing activities	**(B)**	**-1154.81**	**438.90**
(C)	**Cash flow from Financing Activities**			
	Proceeds from issuance from Share capital		4674.32	1287.60
	Expense for issuance of Share Capital		-622.22	.
	Increase/(Decrease) in Short term borrowings		524.48	768.37
	Increase/(Decrease) in Long term borrowings		802.36	186.88
	Increase/(Decrease) in Other Long term Liability		462.93	44.19
	(Increase)/Decrease in long term loans & advances (Assets)		-201.08	-12.60
	Interest & other finance expenses paid		-643.42	-473.27
	Cash generated from (utilised in) Financing activities	**(C)**	**4997.36**	**1801.17**
	Effect Foreign Exchange fluctuation		-3.65	.
Net Increase (Decrease) in Cash and cash equivalents	**(A+B+C)**		**806.32**	**664.82**
Opening Cash & Bank Balance			1739.77	1074.95
Closing Cash & Bank Balance			**2546.10**	**1739.77**
	Less : Deposits with Matuirty above 3 Months		**2304.90**	**1456.80**
	Cash and cash equivalents at the end of the period		**241.20**	**282.97**

For and on behalf of the Board of Directors

GOUTAM DEBNATH Digitally signed by GOUTAM DEBNATH Date: 2026.05.29 18:18:40 +05'30'

Date: 29.05.2026
Place : Tripura

Goutam Debnath
Chairman and Managing Director
DIN: 06923261

Kapoor Goyal & Co.
Chartered Accountants

B-7, Hans Bhawan,
Bahadur Shah Zafar Marg,
New Delhi-110002
Tel.: +91-11-41534100
Fax : 41534100
E-mail: kapoorgoyal@gmail.com
GST No.: 07AAAFK2688J1Z3

Independent Auditor's Report on Audited Half Yearly Financial Results and Year to Date Consolidated Results of Oval Projects Engineering Limited Pursuant to the Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

INDEPENDENT AUDITOR'S REPORT

TO
Board of Directors
Oval Projects Engineering Limited

Report on the audit of the Consolidated Financial Results Opinion

We have audited the accompanying Consolidated financial results of Oval Projects Engineering Limited (the Holding company) and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities for the half year ended 31st March 2026 and for the period from 1st April 2025 to 31st March 2026 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations")

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 separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:

1) includes the results of the following entities:

Name	Relationship
Oval Digital Pvt Limited Formerly OP Oil and Gas Private Limited	Subsidiary
Oval Biotech Private Limited Formerly Opepl India (P) Ltd & Opepl Foodocity Pvt Ltd	Subsidiary
Oval Projects Engineering Private Limited Raviraj Bokadia Creative Joint Venture	Joint Venture
Oval Projects Engineering Pvt Ltd Transstroy (India) Limited Joint Venture	Joint Venture

2) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
3) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information of the group for the half year ended 31st March 2026 as well as the year-to-date results for the period from 1st April 2025 to 31st March 2026.

KAPOOR GOYAL & CO. 001370N New Delhi Chartered Accountants

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 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* 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 results 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.

Emphasis of Matter

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the interim and Annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" ('GAAP 25'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated annual financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are 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 respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

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

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results 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 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 Consolidated financial results.

KAPOOR GOYAL & CO.
001370N
New Delhi
Chartered Accountants

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 results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 Company's ability 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 financial results 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.
- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, 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 results 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.

KAPOOR GOYAL & CO.
001370N
New Delhi
Chartered Accountants

Other Matter

The consolidated Financial Results include the audited Financial Results of 2 subsidiaries,0 associates and 2 jointly controlled entities, whose interim Financial Statements/Financial Results/ financial information reflect Group's share of total assets of Rs.18,88,86,669.60 out of Total assets 217,08,82,307.16 as at 31st March 2026, Group's share of total revenue of Rs. (2,63,17,552.04) out of 154,22,49,246.86 and Group's share of total net profit/(loss) after tax of Rs. (1,09,38,514.10) out of 13,72,00,807.82 for the period from 1st April 2025 to 31st March 2026 respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors.

The independent auditors' reports on interim financial statements/Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

The standalone annual financials include the results for Half Year ended 31st March,2026 the Half Year being the balancing figure between the audited figures in respect of the full financial year and unaudited year to date figures up to six months of the financial year which were subject to review by us.

For Kapoor Goyal & Co.
Chartered Accountants

FRN 001370N

KAPOOR GOYAL & CO. 001370N New Delhi Chartered Accountants

Signature
Tarun Kapoor
Partner
095949
UDIN: 26095949PZQDZB4149

Place of signature: Delhi

Date:29-05-2026

OVAL PROJECTS ENGINEERING LIMITED

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

House No.451568, Milan Chakra, (Near Prajapita Brahmakumari Centre), Badharghat,P.O. A.D. Nagar Agartala Tripura 799003, India

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH,2026

(Amount in ` Lakhs)

	Particulars	For Half year ended 31-3-2026	For Half year ended 30-9-2025	For Year ended 31-3-2026	For Year ended 31-3-2025
		Audited	Unaudited	Audited	Audited
I	Revenue from Operations	9112.98	5876.78	14989.77	10228.99
II	Other Income	343.83	88.90	432.72	114.70
III	**Total Income**	**9456.81**	**5965.68**	**15422.49**	**10343.68**
IV	**EXPENSES**				
	(a) Cost of Materials Consumed				
	(b) Purchases of Stock-in-Trade	7667.95	3472.69	11140.64	5152.32
	(c) Change in Inventories of FG, WIP and stock in trade	-1361.30	137.18	-1224.12	1199.92
	(d) Employee Benefits Expenses	379.38	227.80	607.18	507.89
	(e) Finance Cost	481.79	453.71	935.50	565.65
	(f) Depreciation and Amortization Expense	69.16	46.58	115.74	55.75
	(g) Other Expenses	1102.06	788.92	1890.98	1560.87
		8339.04	**5126.87**	**13465.92**	**9042.40**
V	**Profit before exceptional and extraordinary**	**1117.77**	**838.81**	**1956.58**	**1301.28**
VI	Exceptional items			.	.
VII	**Profit before extraordinary items and tax**	**1117.77**	**838.81**	**1956.58**	**1301.28**
VIII	Extraordinary items				
	Profit/(Loss) on Sale of Fixed Assets	.	-39.04	-39.04	-16.25
IX	**Profit before tax**	**1117.77**	**877.85**	**1995.62**	**1317.53**
X	**Tax Expense**				
	a. Current Tax (Net of Mat)				
	Current Year	350.43	276.10	626.52	384.15
	Prior Period	2.99	.	2.99	
	b. Deferred Tax	-2.94	-2.96	-5.90	.13
		350.47	**273.13**	**623.61**	**384.28**
XI	**Profit (Loss) for the period from continuing operations**	**767.29**	**604.72**	**1372.01**	**933.25**
XII	Profit/(loss) from discontinuing operations			.	.
XIII	Tax expense of discontinuing operations			.	.
XIV	Profit/(loss) from Discontinuing operations			.	.
XV	Profit/ (Loss) after tax (XI + XIV)	767.29	604.72	1372.01	933.25
XIV	Other Comprehensive Income	.	.	.	.
	A (i) Items that will not be reclassified to profit or loss				
	(ii) Income tax relating to items				
	B (i) that will not be reclassified to profit or loss				

	(ii) Items that will be reclassified to profit or loss income tax relating to items that will be reclassified to profit or loss				
XV	Total Comprehensive Income for the period (XV+XIV) Comprising Profit/(loss) and Other Comprehensive Income for the period	767.29	604.72	1372.01	933.25
XVI	Paid up Equity Share Capital(Face Value of Rs 10/- each	2076.93	2076.93	2076.93	1527.01
XVI	Earning per equity share (for Continuing Operation):				
	a. Basic	4.15	3.81	7.96	6.65
	b. Diluted	4.15	3.81	7.96	6.65

1. The Consolidated financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 29th May, 2026.

2. The consolidated audited financial results include the financial result of Joint Venture namely Oval Projects Engineering Private Limited Raviraj Bokadia Creative And Oval Projects Engineering Private Limited Transstroy (India)

3. The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.

4. The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.

5. The Consolidated Financial Results have been prepared as per proportionate consolidation method as described in Accounting Standard 27 and in accordance with the Accounting Standards specified in the Companies (Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Companies Act, 2013.

6. The figures of the half year ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full years and the unaudited figures of six months ended 30th September respectively.

For and on behalf of the Board of Directors

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.05.29 18:18:10 +05'30'

Date: 29.05.2026
Place : Tripura

Goutam Debnath
Chairman and Managing Director
DIN: 06923261

OVAL PROJECTS ENGINEERING LIMITED

House No.451568, Milan Chakra, (Near Prajapita Brahmakumari Centre), Badharghat,P.O. A.D. Nagar Agartala Tripura 799003, India

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES

(Amount in ` Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	2076.93	1527.01
Reserves and Surplus	8934.31	4070.14
Minority Interest /Non- Controlling Interest	.	.
	11011.23	5597.15
Share application money pending allotment		
Non-current liabilities		
Long-term borrowings	1328.01	525.65
Deferred tax liabilities (Net)	.	.
Other Long term liabilities	954.86	491.93
Long Term Provisions	17.72	6.40
	2300.59	1023.97
Current liabilities		
Short-term borrowings	6143.12	4844.37
Trade payables	.	
-total outstanding dues of micro and small enterprises	.	
-total outstanding dues of creditors other than micro and small enterprises	1294.67	3406.65
Other current liabilities	332.69	361.79
Short term Provisions	626.52	384.15
	.	
	8397.00	8996.96
Total	**21708.82**	**15618.08**
ASSETS		
Non-current assets		
Property, Plant & Equipments and Intangible assets		
(i) Property, Plant and Equipment	797.48	494.36
(ii) Intangible Assets	.3	.3
(iii) Capital Work in Progress	873.81	316.50
(iv) Intangible assets under development	.	.
Non Current Investments	26.85	19.17
Defered Tax Assets	28.32	22.42
Long term loan & advances	276.45	75.37
Other Non Current Assets	2846.88	2402.13
	4849.82	3329.97
Current assets		
Current Investments	.	.
Inventories	6507.99	4457.19
Trade receivables	3715.56	4256.43
Cash and Bank Balance	2613.59	2030.05
Short Term Loans and Advances	3954.19	1541.62
Other current assets	67.67	2.83
	16859.01	12288.11
Total	**21708.82**	**15618.08**
Significant Accounting Policies and Notes to the Accounts	-	-

For and on behalf of the Board of Directors

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.05.29 18:17:30 +05'30'

Goutam Debnath
Chairman and Managing Director
DIN: 06923261

Date: 29.05.2026
Place : Tripura

OVAL PROJECTS ENGINEERING LIMITED
CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31/03/2026

(Amount in ₹ Lakhs)

S. No.	PARTICULARS	As at March 31, 2026	As at March 31, 2025
1	Cash flow from Operating activities		
	(a) Net profit as per The Statement of Profit & Loss before Tax	1995.62	1317.53
	Adjustments:		
	Add / (Less) : Exchange Fluctuation	3.65	.
	Add / (Less) : Rental Income	-36.65	
	Add / (Less) : Interest Income	-203.78	-102.90
	Add / (Less) : Depreciation and amortization	115.74	55.75
	Add / (Less) : Interest Paid	935.50	565.65
	Add / (Less) : Provision for Gratuity	11.33	.56
	Add / (Less) : Income Tax Paid	-629.58	-384.15
	Add / (Less) : Changes in Capital Reserve		.26
	Add / (Less) : Extraordinary items	-39.04	-16.25
	Add / (Less) : Corporate Social Responsibility	-9.95	
	Add / (Less) : (Profit) / Loss Share of Minority	.	.
		2142.83	1436.44
	(b) Working capital changes:		
	- Changes in Inventory	-2050.80	-469.11
	- Changes in Trade Receivables	540.86	-2474.51
	- Changes in short-term loans and advances	-2412.57	-945.64
	- Changes in other current assets	-64.84	-2.80
	- Changes in trade payables	-2111.97	644.12
	- Changes in other current liabilities	-29.11	78.96
	- Changes in provisions	242.37	125.50
		-5886.06	-3043.47
	Total of (1) (Cash flow from Operating activities)	-3743.23	-1607.02
2	Cash flow from Investing Activities		
	(a) Proceeds from sale of fixed assets(derecognition)	116.36	127.50
	(b) Proceeds from sale of Investments		.
	(c) Income - Rental	36.65	.
	(d) Payment towards Purchase of Fixed Assets	-1053.50	-37.94
	(e) Purchase of Investment	-7.67	.
	(f) Payment of Security Deposits(SD Realised)	-444.76	-515.53
	(g) Equity Interest for subsidiary derecognised		.
	(h) long Term Loans & Advances		.
	(i) Interest on Securities	203.78	102.90
	(j) Minority Interest	.	.
	Total of (2) (Cash flow from Investing Activities)	-1149.13	-323.07
3	Cash Inflow from Financing activities		
	(a) Proceeds from Issue of Capital (incl Share premium)	4674.32	1287.60
	(b) Proceeds from short-term borrowings	1298.75	1941.66
	(c) Proceeds from long-term borrowings	802.36	186.88
	(d) Proceeds from long-term Trade Payable Credit	462.93	44.19
	(e) Expense for issuance of Share Capital	-622.22	.
	(f) long Term Loans & Advances	-201.08	-12.60
	(g) Interest Paid	-935.50	-565.65
	Total of (3)(Cash flow from Financing activities)	5479.55	2882.09
	TOTAL CASH OUTFLOWS (1+2+3) (I)	587.19	952.00
	Effect Foreign Exchange fluctuation	-3.65	.
III	*Net (decrease)/increase in cash and cash equivalents (I-II)*	583.54	952.00
	Add: Cash and cash equivalents at the beginning of the period	2030.05	1078.05
IV	*Cash and cash equivalents at the end of the period*	2613.59	2030.05

For and on behalf of the Board of Directors

GOUTAM DEBNATH
Digitally signed by GOUTAM DEBNATH
Date: 2026.05.29 18:16:01 +05'30'

Date: 29.05.2026
Place : Tripura

Goutam Debnath
Chairman and Managing Director