Kapoor Goyal & Co.
Chartered Accountants

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

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULT

To

The Board of Directors of **Oval Projects Engineering Limited**

We have reviewed the accompanying statement of **Standalone unaudited financial** results of **Oval Projects Engineering Limited** for the Half Year ended September 30, 2026, prepared by the Company to be submitted pursuant to the requirement of regulation 33 of SEBI(Listing and disclosure Requirements) regulations, 2015 (as amended)("Listing regulations"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR KAPOOR GOYAL & CO
Chartered Accountants
Reg No. :001370N

KAPOOR GOYAL & CO. 001370N New Delhi Chartered Accountants

CA Tarun Kapoor
Partner M. No.: 095949
UDIN No.: **26095949FGMJPS3094**

Place: New Delhi
Date.: 04-11-2026

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 Review Report on Half Year and Year to Date Unaudited Consolidated Financial Results of Oval Projects Engineering Limited ("the Company") pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended

To
Board of Directors
Oval Projects Engineering Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Oval Projects Engineering Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), and its share of the net profit/loss after tax and total comprehensive income of its joint ventures for the half year ended September 30th, 2026, Half year ending September, 30th, 2025, Year ending March 31st, 2026 & Year ending March 31st, 2025 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared 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 Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable

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

Name of the Entity	Relationship
Oval Projects Engineering Limited	Holding Company
Oval Digital Private Limited	Wholly Owned Subsidiary Company
Oval Biotech Private Limited	Wholly Owned Subsidiary Company
Oval Projects Engineering Private Limited Raviraj Bokade Creative Joint Venture	Joint venture
Oval Projects Engineering Private Limited & Transtroy (Indian) Limited Joint Venture	Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 above ~~and based on review reports of the other auditors referred to in paragraph 7 below~~, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Generally Accepted Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results include the interim financial statements of NIL subsidiaries which have not been reviewed/audited by the auditors, whose interim financial statements reflect total assets of Rs. NIL as at September 30th, 2026 and total revenue of Rs. NIL and Rs. NIL, total net profit/(loss) after tax of Rs. NIL and Rs. NIL and total comprehensive income / loss of Rs. NIL and Rs. NIL for the half year ended September 30th, 2026, September 30th, 2025, for the year ended March 31st, 2026 and for the year ended March 31st, 2025, respectively, and cash flows (net) of Rs. NIL for Half Year ended September 30th, 2026, Half Year ended September 30th, 2025, for the year ended March 31st, 2026 and for the year ended March 31st, 2025, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. NIL and Rs. NIL and total comprehensive income / loss of Rs. NIL and Rs. NIL for the half year ended September 30th, 2026, September 30th, 2025, for the year ended March 31st 2026 and for the year ended March 31st 2025, respectively, as considered in the consolidated unaudited financial results, in respect of NIL associates and NIL joint venture, based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

Further, we certify for Regulation 262(6) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, *use of funds as working capital in the same format as disclosed in the offer document, till the proceeds raised for the said object are fully utilized.*

FOR KAPOOR GOYAL & CO
Chartered Accountants
Reg No. :001370N



CA Tarun Kapoor
Partner M. No.: 095949
UDIN No.: 26095949VFNALG4165

Place: New Delhi
Date.: 04-11-2026

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 STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER,2026

(Amount in ` Lakhs)

	Particulars	Unaudited For Half year ended 30-9-2026	Unaudited For Half year ended 30-9-2025	Audited For Year ended 31-3-2026	Audited For Year ended 31-3-2025
I	Revenue from Operations	7071.98	6096.24	15314.19	10228.90
II	Other Income	48.82	62.11	371.48	87.39
III	**Total Income**	**7120.80**	**6158.35**	**15685.67**	**10316.29**
IV	**EXPENSES**				
	(a) Cost of Materials Consumed	4879.29	3472.69	8043.41	5152.32
	(b) Purchases of Stock-in-Trade	.	.	3097.23	.
	(c) Change in Inventories of FG, WIP and stock in trade	-847.86	458.84	-711.15	1288.20
	(d) Employee Benefits Expenses	423.19	216.12	586.07	507.89
	(e) Finance Cost	407.07	333.32	643.42	473.27
	(f) Depreciation and Amortization Expense	68.38	46.58	115.74	55.75
	(g) Other Expenses	1306.47	777.81	1845.57	1536.99
		6236.55	**5305.34**	**13620.29**	**9014.43**
V	**Profit before exceptional and extraordinary items and tax**	**884.25**	**853.01**	**2065.38**	**1301.86**
VI	Exceptional items			.	.
VII	**Profit before extraordinary items and tax**	**884.25**	**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**	**884.25**	**892.05**	**2104.42**	**1318.11**
X	**Tax Expense**				
	a. Current Tax (Net of Mat)				
	Current Year	263.45	259.09	625.94	383.96
	Prior Period	.	.	2.99	.
	b. Deferred Tax	-4.21	-2.96	-5.90	.13
		259.23	**256.13**	**623.03**	**384.09**
XI	**Profit (Loss) for the period from continuing operations**	**625.02**	**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)	625.02	635.92	1481.39	934.02
XVI	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				
XVII	Total Comprehensive Income for the period	625.02	635.92	1481.39	934.02
XVIII	Paid up Equity Share Capital(Face Value of Rs 10/- each	2076.93	2076.93	2076.93	1527.01
XIX	Earning per equity share (for Continuing Operation):				
	a. Basic	3.01	4.01	8.59	6.65
	b. Diluted	3.01	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 4th November , 2026.

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

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

For and on behalf of the Board of Directors

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:20:27 +05'30'

Date: 04.11.2026
Place : Tripura

Goutam Debnath
Chairman and Managing Director
DIN: 06923261
Signed at Agartala

OVAL PROJECTS ENGINEERING LIMITED

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

Standalone Balance Sheet as at 30th September 2026

(Amount in ₹ Lakhs)

	Particulars	Unaudited as at 30th Sept 2026	Unaudited as at 30th Sept 2025	Audited As at 31st March 2026	Audited As at 31st March 2025
I	**EQUITY AND LIABILITIES**				
1.	**Shareholders' Funds**				
	a. Share Capital	2076.93	2076.93	2076.93	1527.01
	b. Reserves and Surplus	9670.32	8229.32	9045.30	4071.68
	c. Money received against share warrants				.
2.	**Share application money pending allotment**	.		.	.
3.	**Non-Current Liabilities**				
	a. Long-term borrowings	1729.67	661.44	1328.01	525.65
	b. Deferred tax liabilities (Net)	.	.	.	.
	c. Other Long term liabilities	1423.61	495.37	954.86	491.93
	d. Long Term Provisions	17.72	6.68	17.72	6.40
4.	**Current Liabilities**				
	a. Short-term borrowings	4754.37	4067.67	4194.60	3670.11
	b. Trade payables				
	-total outstanding dues of micro and small enterprises	.	.	.	.
	-total outstanding dues of creditors other than micro and small enterprises	1677.80	1845.77	1293.99	3405.96
	c. Other current liabilities	357.51	397.78	320.90	361.67
	d. Short - term provisions	889.45	643.05	625.94	383.96
		22597.37	**18424.02**	**19858.24**	**14444.36**
II	**ASSETS**				
1.	**Non-current assets**				
	a. Property, Plant & Equipments and Intangible assets				
	(i) Property, Plant and Equipment	735.35	533.01	797.48	494.36
	(ii) Intangible Assets	.3	.3	.3	.3
	(iii) Capital Work in Progress	1132.89	567.71	873.81	316.50
	(iv) Intangible assets under development			.	.
	b. Non Current Investments	49.23	21.55	29.23	21.55
	c. Deferred tax assets (net)	32.53	25.38	28.32	22.42
	d. Long term loans and advances	154.24	373.27	276.45	75.37
	e. Other Non Current Assets	1928.94	1872.46	2002.04	1612.86
2.	**Current Assets**				
	a. Current Investments	.	.	.	.
	b. Inventories	5779.27	4379.10	5906.74	4368.90
	c. Trade Receivables	4970.52	3400.68	3507.15	4306.55
	d. Cash and Bank Balance	2951.48	4660.02	2546.10	1739.77
	e. Short Term Loans and Advances	4862.89	2220.35	3890.90	1486.06
	f. Other Current Assets	.	370.46	.	.
		22597.37	**18424.02**	**19858.24**	**14444.36**

For and on behalf of the Board of Directors

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:21:59 +05'30'

Goutam Debnath

Chairman and Managing Director

DIN: 06923261

Signed at Agartala

Date: 04.11.2026

Place : Tripura

OVAL PROJECTS ENGINEERING LIMITED

CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)

Standalone Cash Flow Statement for the Period ended as on 30th September 2026

(Amount in ₹ Lakhs)

	Particulars	Note No.	Unaudited As at September 30, 2026	Unaudited As at September 30, 2025	Audited As at 31st March 2026	Audited As at 31st March 2025
(A)	**Cash Flow from Operating Activities**					
	Net profit as per The Statement of Profit & Loss before Tax		884.25	892.05	2104.42	1318.11
	Adjustment for:-					
	Interest Income		-41.66	-49.87	-142.54	-75.60
	Rent Income		.	-7.54	.	.
	Provision for Gratuity		.	.28	11.33	.56
	Foreign Exchange fluctuation		.		3.65	.
	Depreciation		68.38	46.58	115.74	55.75
	Profit on Sale of asset		.	-39.04	-39.04	-16.25
	Expenses related with financing activities		407.07	333.32	643.42	473.27
	Corporate Social Responsibility				-9.95	.
	Operating Profit Before Working Capital Changes		**1318.04**	**1175.78**	**2687.04**	**1755.85**
	Adjustment for Current Assets & Liabilities					
	(Increase)/Decrease in trade receivable		-1463.37	905.87	799.40	-2524.64
	(Increase)/Decrease in short term loans & advances (assets)		-972.00	-734.29	-2404.84	-890.09
	(Increase)/Decrease in stock in trade		127.48	-10.19	-1537.84	-380.83
	(Increase)/Decrease in other current assets		.	-370.46	.	.
	Increase/(Decrease) in provisions		263.50	259.09	241.98	125.31
	Increase/(Decrease) in current liabilities		36.61	36.11	-40.77	78.96
	Increase/(Decrease) in trade payable		383.81	-1560.19	-2111.97	644.16
	Direct Taxes		-263.45	-259.09	-628.93	-383.96
			-1887.42	-1733.15	-5682.97	-3331.09
	Cash Generated from (utilized in) Operating activities	**(A)**	**-569.37**	**-557.38**	**-2995.93**	**-1575.25**
(B)	**Cash flow from Investment Activities**					
	Rental Income		.	7.54	.	.
	Interest Income		41.66	49.87	142.54	75.60
	Sales /(Purchase) of Investment				.	.
	Sale of Fixed Assets			116.36	116.36	127.50
	Non Current Investment		-20.00	.	-7.67	.
	(Increase)/Decrease in Other Non-Current Assets		73.10	-259.60	-389.19	273.74
	Purchase of fixed assets		-265.34	-413.76	-1053.50	-37.94
	Cash generate from (utilised in) Investing activities	**(B)**	**-170.57**	**-499.60**	**-1191.46**	**438.90**
(C)	**Cash flow from Financing Activities**					
	Proceeds from issuance from Share capital			4674.32	4674.32	1287.60
	Expense for issuance of Share Capital			-602.67	-622.22	.
	Increase/(Decrease) in Short term borrowings		559.77	397.55	524.48	768.37
	Increase/(Decrease) in Long term borrowings		401.66	135.79	802.36	186.88
	Increase/(Decrease) in Other Long term Liability		468.75	3.45	462.93	44.19
	(Increase)/Decrease in long term loans & advances (Assets)		122.22	-297.90	-201.08	-12.60
	Interest & other finance expenses paid		-407.07	-333.32	-643.42	-473.27
	Cash generated from (utilised in) Financing activities	**(C)**	**1145.34**	**3977.22**	**4997.36**	**1801.17**
	Effect Foreign Exchange fluctuation		.	.	-3.65	.
Net Increase (Decrease) in Cash and cash equivalents (A+B+C)			**405.39**	**2920.25**	**806.32**	**664.82**
Opening Cash & Bank Balance			4660.02	1739.77	1739.77	1074.95
Closing Cash & Bank Balance			**2951.48**	**4660.02**	**2546.10**	**1739.77**
	Less : Deposits with Matuirty above 3 Months		**2808.74**	**2152.15**	**2304.90**	**1456.80**
	Cash and cash equivalents at the end of the period		**142.75**	**2507.88**	**241.20**	**282.97**

For and on behalf of the Board of Directors

GOUTAM DEBNATH

Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:22:37 +05'30'

Goutam Debnath
Chairman and Managing Director
DIN: 06923261
Signed at Agartala

Date: 04.11.2026
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

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER,2026

(Amount in ₹ Lakhs)

	Particulars	Unaudited For Half year ended 30-9-2026	Unaudited For Half year ended 30-9-2025	Audited For Year ended 31-3-2026	Audited For Year ended 31-3-2025
I	Revenue from Operations	7143.92	5876.78	14989.77	10228.99
II	Other Income	69.92	88.90	432.72	114.70
III	**Total Income**	**7213.84**	**5965.68**	**15422.49**	**10343.68**
IV	**EXPENSES**				
	(a) Cost of Materials Consumed	4879.29	3472.69	8043.41	5152.32
	(b) Purchases of Stock-in-Trade	.	.	3097.23	.
	(c) Change in Inventories of FG, WIP and stock in trade	-833.58	137.18	-1224.12	1199.92
	(d) Employee Benefits Expenses	430.56	227.80	607.18	507.89
	(e) Finance Cost	453.05	453.71	935.50	565.65
	(f) Depreciation and Amortization Expense	68.38	46.58	115.74	55.75
	(g) Other Expenses	1330.62	788.92	1890.98	1560.87
		6328.33	**5126.87**	**13465.92**	**9042.40**
V	**Profit before exceptional and extraordinary items**	**885.50**	**838.81**	**1956.58**	**1301.28**
VI	Exceptional items			.	.
VII	**Profit before extraordinary items and tax**	**885.50**	**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**	**885.50**	**877.85**	**1995.62**	**1317.53**
X	**Tax Expense**				
	a. Current Tax (Net of Mat)				
	Current Year	263.96	276.10	626.52	384.15
	Prior Period	.	.	2.99	
	b. Deferred Tax	-4.21	-2.96	-5.90	.13
		259.75	**273.13**	**623.61**	**384.28**
XI	**Profit (Loss) for the period from continuing operations**	**625.75**	**604.72**	**1372.01**	**933.25**
XII	Profit/(loss) from discontinuing operations			.	.
XIII	Tax expense of discontinuing operations			.	.
XIV	Profit/(loss) from Discontinuing operations (after			.	.
XVI	Profit/ (Loss) after tax (XI + XIV)	625.75	604.72	1372.01	933.25
XVII	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				
XVIII	Total Comprehensive Income for the period (XV+XIV) Comprising Profit/(loss) and Other Comprehensive Income for the period	625.75	604.72	1372.01	933.25

XIX	Paid up Equity Share Capital(Face Value of Rs 10/- each	2076.93	2076.93	2076.93	1527.01
XX	Earning per equity share (for Continuing Operation):				
	a. Basic	3.01	3.81	7.96	13.57
	b. Diluted	3.01	3.81	7.96	13.57

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 4th November , 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.

For and on behalf of the Board of Directors

GOUTAM DEBNATH
Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:22:42 +05'30'

Date: 04.11.2026
Place : Tripura

Goutam Debnath
Chairman and Managing Director
DIN: 06923261
Signed at Agartala

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 AS AT 30TH SEPTEMBER 2026

(Amount in ₹ Lakhs)

Particulars	Unaudited As at September 30, 2026	Unaudited As at September 30, 2025	Audited As at March 31, 2026	Audited As at March 31, 2025
EQUITY AND LIABILITIES				
Shareholders' funds				
Share capital	2076.93	2076.93	2076.93	1527.01
Reserves and Surplus	9566.35	8196.58	8934.31	4070.14
Minority Interest /Non- Controlling Interest	.		.	.
	11643.28	10273.51	11011.23	5597.15
Share application money pending allotment				
Non-current liabilities				
Long-term borrowings	2494.67	661.44	1328.01	525.65
Deferred tax liabilities (Net)	.	.	.	.
Other Long term liabilities	1423.61	495.37	954.86	491.93
Long Term Provisions	17.72	6.68	17.72	6.40
	3936.01	1163.49	2300.59	1023.97
Current liabilities				
Short-term borrowings	6165.12	5714.10	6141.64	4844.37
Trade payables	.	.	.	
-total outstanding dues of micro and small enterprises	.	.	.	
-total outstanding dues of creditors other than micro and small enterprises	1788.50	1846.46	1294.67	3406.65
Other current liabilities	364.88	409.25	333.03	361.79
Short term Provisions	890.55	660.25	626.52	384.15
	.		.	.
	9209.04	8630.06	8395.87	8996.96
Total	**24788.32**	**20067.06**	**21707.69**	**15618.08**
ASSETS				
Non-current assets				
Property, Plant & Equipments and Intangible assets				
(i) Property, Plant and Equipment	735.35	533.01	797.48	494.36
(ii) Intangible Assets	.3	.3	.3	.3
(iii) Capital Work in Progress	1132.89	567.71	873.81	316.50
(iv) Intangible assets under development	.	.	.	.
Non Current Investments	46.85	19.17	26.85	19.17
Defered Tax Assets	32.53	25.38	28.32	22.42
Long term loan & advances	154.24	373.27	276.45	75.37
Other Non Current Assets	2540.25	2688.52	2846.88	2402.13
	4642.13	4207.09	4849.82	3329.97
Current assets				
Current Investments	.		.	.
Inventories	6366.23	4789.03	6507.99	4457.19
Trade receivables	5375.98	3514.52	3714.43	4256.43
Cash and Bank Balance	2959.15	4772.51	2613.59	2030.05
Short Term Loans and Advances	5389.10	2299.81	3954.19	1541.62
Other current assets	55.73	484.09	67.67	2.83
	20146.18	15859.97	16857.87	12288.11
Total	**24788.32**	**20067.06**	**21707.69**	**15618.08**

For and on behalf of the Board of Directors

GOUTAM DEBNATH Digitally signed by GOUTAM DEBNATH Date: 2026.11.04 18:22:59 +05'30'

Goutam Debnath

Chairman and Managing Director

DIN: 06923261

Signed at Agartala

Date: 04.11.2026

Place : Tripura

OVAL PROJECTS ENGINEERING LIMITED
CIN - U74900TR2013PLC008465 (Formerly : U74900HR2013PTC050599)
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER,2026

(Amount in ₹ Lakhs)

S. No.	PARTICULARS	Unaudited As at September 30, 2026	Unaudited As at September 30, 2025	Audited As at March 31, 2026	Audited As at March 31, 2025
1	Cash flow from Operating activities				
	(a) Net profit as per The Statement of Profit & Loss before Tax	885.50	877.85	1995.62	1317.53
	Adjustments:				
	Add / (Less) : Exchange Fluctuation			3.65	.
	Add / (Less) : Rental Income		-7.54	-36.65	
	Add / (Less) : Interest Income	-62.76	-76.66	-203.78	-102.90
	Add / (Less) : Depreciation and amortization	68.38	46.58	115.74	55.75
	Add / (Less) : Interest Paid	453.05	453.71	935.50	565.65
	Add / (Less) : Provision for Gratuity	.	.28	11.33	.56
	Add / (Less) : Income Tax Paid	-263.96	-276.10	-629.58	-384.15
	Add / (Less) : Changes in Capital Reserve	6.29	.		.26
	Add / (Less) : Extraordinary items	.	-39.04	-39.04	-16.25
	Add / (Less) : Corporate Social Responsibility	.		-9.95	
	Add / (Less) : (Profit) / Loss Share of Minority	.		.	.
		1086.51	979.08	2142.83	1436.44
	(b) Working capital changes:				
	- Changes in Inventory	141.76	-331.85	-2050.80	-469.11
	- Changes in Trade Receivables	-1661.55	741.90	540.86	-2474.51
	- Changes in short-term loans and advances	-1434.91	-758.19	-2412.57	-945.64
	- Changes in other current assets	11.94	-481.26	-64.84	-2.80
	- Changes in trade payables	493.82	-1560.19	-2111.97	644.12
	- Changes in other current liabilities	31.85	47.46	-29.11	78.96
	- Changes in provisions	264.02	276.10	242.37	125.50
		-2153.06	-2066.02	-5886.06	-3043.47
	Total of (1) (Cash flow from Operating activities)	-1066.56	-1086.94	-3743.23	-1607.02
2	Cash flow from Investing Activities				
	(a) Proceeds from sale of fixed assets(derecognition)	.	116.36	116.36	127.50
	(b) Proceeds from sale of Investments	.	7.54		.
	(c) Income - Rental	.	.	36.65	.
	(d) Payment towards Purchase of Fixed Assets	-265.34	-413.76	-1053.50	-37.94
	(e) Purchase of Investment	-20.00	.	-7.67	.
	(f) Payment of Security Deposits(SD Realised)	306.63	-286.39	-444.76	-515.53
	(g) Equity Interest for subsidiary derecognised	.	.		.
	(h) long Term Loans & Advances	.	.		.
	(i) Interest on Securities	62.76	76.66	203.78	102.90
	(j) Minority Interest	.		.	.
	Total of (2) (Cash flow from Investing Activities)	84.06	-499.60	-1149.13	-323.07
3	Cash Inflow from Financing activities				
	(a) Proceeds from Issue of Capital (incl Share premium)		4071.65	4674.32	1287.60
	(b) Proceeds from short-term borrowings	23.48	869.73	1298.75	1941.66
	(c) Proceeds from long-term borrowings	1166.66	135.79	802.36	186.88
	(d) Proceeds from long-term Trade Payable Credit	468.75	3.45	462.93	44.19
	(e) Expense for issuance of Share Capital		.	-622.22	.
	(f) long Term Loans & Advances	122.22	-297.90	-201.08	-12.60
	(g) Interest Paid	-453.05	-453.71	-935.50	-565.65
	Total of (3)(Cash flow from Financing activities)	1328.06	4329.00	5479.55	2882.09
	TOTAL CASH OUTFLOWS (1+2+3) (I)	345.56	2742.47	587.19	952.00
	Effect Foreign Exchange fluctuation	.		-3.65	.
III	*Net (decrease)/increase in cash and cash equivalents (I-II)*	345.56	2742.47	583.54	952.00
	Add: Cash and cash equivalents at the beginning of the period	2613.59	2030.05	2030.05	1078.05
IV	*Cash and cash equivalents at the end of the period*	2959.15	4772.51	2613.59	2030.05

For and on behalf of the Board of Directors

GOUTAM DEBNATH
Digitally signed by GOUTAM DEBNATH
Date: 2026.11.04 18:23:15 +05'30'

Date: 04.11.2026
Place : Tripura

Goutam Debnath
Chairman and Managing Director
DIN: 06923261
Signed at Agartala