

PURBANCHAL PRESTRESSED LTD.

CIN : L68200WB1974PLC272700

Regd. Office : 5 Gorky Terrace, 2nd Floor Shakespeare Sarani, Kolkata - 700017, West Bengal, India
Corp. Office : 4 Synagogue Street Room No 405, 4th Floor, Kolkata - 700 001, W.B., India
Phone : 033 6613 3300 | Email : purbp17@gmail.com | Website : www.purbanchal.co.in

May 26, 2026

The Metropolitan Stock Exchange of India Ltd. (MSEI)
205(A), 2nd Floor,
Piramal Agastya Corporate Park,
LBS Road, Kurla (West), Mumbai-400070
Scrip Code / Symbol: PURBANCHAL

Sub: Outcome of the Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“ Listing Regulations”)

Dear Sir / Madam,

In terms of Regulation 30 read with Regulation 33 of the Listing Regulations 2015, we are enclosing herewith Audited Financial Results of the Company for the 4th Quarter and Financial year ended 31st March' 2026. The Audited financial results were reviewed by the Audit Committee held on date and have been taken on record by the Board of Directors at its meeting held on date.

The Audited Standalone Financial Results of the Company for the quarter and year ended 31st March' 2026 along with the Audit Report issued by M/s. S. Mandal & Co., Statutory Auditors are enclosed herewith and will also be made available on the website of the Company <https://www.purbanchal.co.in/>.

The Board meeting commenced at 01:00 p.m. and concluded at 01:30 p.m.

For Purbanchal Prestressed Ltd



Chand Ratan Modi
Managing Director
DIN: 00343685



PURBANCHAL PRESTRESSED LIMITED
CIN NO. L68200WB1974PLC272700

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

(Rupees in lakhs except EPS data)

S.NO.	PARTICULARS	STANDALONE FINANCIAL RESULTS				
		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	-	-	-	130.21	-
2	Other Income	0.13	-	15.18	0.15	15.18
3	Total Revenue (1+2)	0.13	-	15.18	130.36	15.18
4	Expenses					
	(a) Purchase of stock	-	-	-	-	-
	(b) Change in Inventories of finished goods, work in progress and stock in trade		-	-	55.79	-
	(c) Employee benefits expenses	4.17	4.17	4.17	16.68	16.68
	(d) Administrative and other expenses	9.32	0.02	0.67	12.53	5.55
	(e) Finance Costs	32.67	-	30.59	32.67	30.59
	(f) Impairment on Financial Instruments (Net)	-	-	-	-	-
	Total Expenses	46.16	4.19	35.43	117.67	52.82
5	Profit before exceptional items and tax (3-4)	(46.03)	(4.19)	(20.25)	12.69	(37.64)
6	Exceptional Items	-	-	-	-	-
7	Profit before tax (5-6)	(46.03)	(4.19)	(20.25)	12.69	(37.64)
8	Tax Expenses					
	- Current tax	2.50	-	-	2.50	-
	- Deferred tax	-	-	-	-	-
	- Income tax for earlier years	-	-	-	-	-
9	Profit After Tax (7-8)	(48.53)	(4.19)	(20.25)	10.19	(37.64)
10	Other Comprehensive Income/(Expense)					
	A)(i) Items that will not be reclassified to Statement of Profit & Loss	(0.71)	(0.89)	(0.88)	(1.05)	(1.61)
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	0.18	0.23	0.23	0.27	0.42
	B)(i) Items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-
11	Total Other Comprehensive Income for the period (net of tax)	(0.53)	(0.66)	(0.65)	(0.78)	(1.19)
12	Total Comprehensive Income/(Expense) for the period (9+11)	(49.06)	(4.85)	(20.90)	9.41	(38.83)
13	Paid up equity share capital	3,996.85	3,996.85	3,996.85	3,996.85	3,996.85
14	Earnings Per equity share of Rs.10/- each	(0.12)	(0.01)	(0.05)	0.03	(0.09)
	Basic and Diluted (not annualised in Rs.)					

Notes:

- In terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this Statement of Financial Results for the quarter and year ended March 31, 2026 of (the "Company") has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 26th, 2026.
- The business of the Company falls within a single primary segment viz., real estate, and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.
- The Standalone Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ("IndAS") as prescribed under section 133 of the Companies Act 2013 and, as amended, read with relevant rules there under and in terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019.
- The figures for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year are the balancing figures between audited figures of the full financial year and published unaudited year to date figures up to the third quarter of the current and previous financial year respectively, which were subjected to limited review.
- The figures of the previous quarter / period / year have been regrouped / restated, wherever considered necessary.

For and on behalf of the Board of Directors

Chand Ratan Modi



UDIN: 260501902LVXH19814
Place of Signature : Kolkata
Date: 26th May, 2026

Chand Ratan Modi
Director
DIN - 00343685

PURBANCHAL PRESTRESSED LIMITED
CIN NO. - L68200WB1974PLC272700

Balance Sheet for the year ended 31st March, 2026

(Rupees in lakhs)

Particulars	As at 31st March,2026	As at 31st March,2025
A. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	44.50	44.50
(b) Capital Work in progress		
(c) Financial Assets		
(i) Investments	250.92	251.97
(ii) Loans	375.46	375.46
(iii) Other Financial Assets		
(d) Deferred tax assets (net)	1.58	1.30
(e) Other Non-current Assets	2,418.12	2,418.12
(2) Current Assets		
(a) Inventories	996.51	1,052.30
(b) Financial assets		
(i) Trade receivables		
(ii) Cash and cash equivalents	0.48	0.92
(iii) Bank balances other than (ii) above	-	-
(c) Other Current assets	72.56	115.69
Total Assets	4,160.13	4,260.27
B. EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity Share capital	3,996.85	3,996.85
(b) Other Equity	-	2,273.79
(2) LIABILITIES		
(I) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,848.33	1,986.23
(ii) Other Non-Current Financial Liabilities	-	-
(b) Provisions	14.00	11.50
(c) Deferred tax liabilities (Net)	-	-
(d) Other Non-Current Liabilities	280.06	280.06
(II) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables		
(a) total outstanding dues of micro enterprises & small enterprises		
(b) total outstanding dues of creditors other than micro enterprises & small enterprises	3.34	3.91
(iii) Other current Financial Liabilities	-	-
(b) Other current liabilities	281.93	255.51
(c) Provisions		
(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities	4,160.13	4,260.27

For and on behalf of the Board of Directors



Chand Ratan Modi

Chand Ratan Modi
Director
DIN - 00343685



PURBANCHAL PRESTRESSED LIMITED
Statement of Cash Flows for the year ended 31st March, 2026

(Amount in Rs.)

	Year ended 31st March, 2026	Year ended 31st March, 2025
A. Cash Flow from Operating Activities		
Profit Before Tax	12.69	(37.65)
Adjustments for:		
Net unrealised fair value (gain) / loss	(0.78)	-
Interest on Income Tax Refund	-	-
Liabilities No Longer Required written back	-	-
Provision against Standard Assets	-	-
Provision for taxation	(2.50)	-
Impairment on Financial Instruments	-	-
Depreciation, Amortisation and Impairment Expense	-	-
Net gain on derecognition of financial instruments under amortised cost category	-	-
Operating profit before working capital changes	9.41	(37.65)
Changes in Working Capital		
Adjustments for:		
(Increase) / Decrease in Trade Receivables and Others assets	98.65	(17.08)
(Increase) / Decrease in Loans Assets	-	19.11
Increase / (Decrease) in Trade Payables and Others Liabilities	28.35	(468.57)
Increase/ (Decrease) in Inventories	-	-
Cash Generated / (used) in operations	136.41	(504.19)
Direct Taxes Paid (net of refund)	-	-
Net Cash (Used in) / Generated from Operating Activities	136.41	(504.19)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment, and Intangible Assets	-	-
Proceeds from Sale of Property, Plant and Equipment	-	-
(Increase) / Decrease in Investments (Other than Subsidiaries)	1.05	1.61
(Increase) / Decrease of Investments in Subsidiaries	-	-
Net Cash (Used in) / Generated from Investing Activities	1.05	1.61
C. Cash Flow from Financing Activities		
Proceeds from issuance of Debt securities (including subordinated debt securities)	-	-
Increase / (Decrease) in Working Capital facilities (net)	-	-
Increase / (Decrease) in Other Borrowings (net)	(137.90)	502.66
Dividend Paid (including Corporate Dividend Tax)	-	-
Corporate Dividend Tax Paid	-	-
Net Cash (Used in) / Generated from Financing Activities	(137.90)	502.66
Net Increase / (Decrease) in Cash and Cash Equivalents	(0.44)	0.08
Cash & Cash Equivalents at the beginning of the year	0.92	0.85
Cash and Cash Equivalents at the end of the year (refer Note No. 2)	0.48	0.92
Net Cash (Used in) / Generated from Operating Activities includes:		
Interest Received		
Interest Paid		
Dividend Received		
Components of cash and cash equivalents:	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash and cash equivalents at the end of the year		
(a) Cash in hand	0.21	0.73
(b) Balances with Banks - in Current Account	0.28	0.19
(c) Fixed Deposits with original maturity period less than three months	-	-
(d) Balances in ATM	-	-
(e) Cheques on Hand	-	-
	0.48	0.92

For and on behalf of the Board of Directors

Chand Ranjan Modi
Chand Ranjan Modi
Director
DIN - 0634385



INDEPENDENT AUDITOR'S REPORT

To the Members of PURBANCHAL PRESTRESSED LTD.
Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of PURBANCHAL PRESTRESSED LTD ("the Company"), which comprise the balance sheet as at 31 March 2026, and the statement of profit and loss (including other comprehensive income/(expense), statement of changes in equity and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of Material Accounting Policy Information and other explanatory information ("the Financial Statements"). In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, of the state of affairs of the Company as at 31 March 2026, and its profit and other comprehensive expense, changes in equity and its cash flows for the year ended on that date.

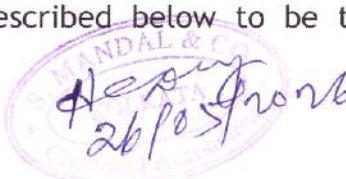
Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key Audit Matters Key audit matters are those matters that, in our professional judgment, 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 matters to be communicated in our report.


S. Mandal & Co.
26/05/2026

Serial No.	Key Audit Matter	Auditor's Response
1.	Revenue Recognition	As the Company's revenue would be derived primarily from sale of properties comprising of commercial/residential units and sale of plotted and other lands, we have reviewed the procedures of revenue recognition with respect to the satisfaction of performance obligations at a point in time and subsequently over time when the Company has enforceable right for payment for performance completed to date and transfer of control of promised products to customer in an amount that reflects the transaction price i.e. consideration which the Company expects to receive in exchange for those products.

Information Other than the Standalone Financial Statements and Auditor's report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, the Board's report including annexure to Board's Report, Corporate Governance and Shareholders information, but does not include the standalone financial statements and our Auditors Report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this Other Information; we are required to report that fact.

We have nothing to report in this regard.

Management's Responsibility for 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, total comprehensive income 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, management 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 management 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.



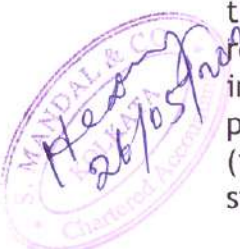
Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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:

- 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.
- 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 company has adequate internal financial controls system 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 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 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.
- 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.
- Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), as amended, 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 paragraph 3 and 4 of the Order, to the extent applicable.
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.
 - (c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, 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) The observations on financial transactions do not reveal any matters which have any adverse effect on the functioning of the Company.
 - (f) 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.
 - (g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **Annexure-B**.
 - (h) 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 does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company, in accordance with the provisions of Companies Act, 2013 (18 of 2013) and rules made there under.
 - iv. (i) The management has represented that, to the best of its knowledge and



belief, other than as disclosed in the notes to the accounts, no funds 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(s) or entity(ies), 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 company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;


(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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;
and

(iii) Based on audit procedures which we 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) contain any material mis-statement.

- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For S. MANDAL & CO.
Chartered Accountants
(Firm's Registration No. 314188E)


(H. C. Dey)
Partner
Membership No. 050190
UDIN : 26050190HQ-GJ0E8833



Place: Kolkata
Date: 26th May, 2026

ANNEXURE - "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph (1) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Purbanchal Prestressed Ltd. of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. (a) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment ("PPE") and relevant details of right-of-use assets.

(b) According to the information, explanation and representation provided to us and based on verification carried out by us, the Company's management carries out the physical verification of Property, Plant and Equipment once in a year. In our opinion, the frequency of physical verification is reasonable having regard to the size of the Company and nature of its assets. As explained to us, no material discrepancies were noticed by the management on such physical verification.

(c) In our opinion and according to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties disclosed in the financial statements are held in the name of the Company.

(d) In our opinion and according to the information and explanations given to us, the Company has not revalued its PPE during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated during the year or are pending against the Company as at 31 March 2026 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988 as amended in 2016) and rules made thereunder.

ii. (a) The Inventory has been physically verified by the management during the year. In our opinion the frequency of such verification is reasonable and no discrepancies were noticed on such verification.

(b) According to the information, explanation and representation provided to us and based on verification carried out by us, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, clause 3(ii)(b) of the Order is not applicable.

iii. According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.



iv. According to the information and explanation given to us, the Company has not granted any loans, made investments or provided guarantees in contravention of provisions of Section 185 of the Act. The Company has complied with the provisions of Section 186(1) of the Act; the other provisions of Section 186 of the Act are not applicable to the Company.

v. According to the information, explanation and representation provided to us and based on verification carried out by us, the Company has not accepted any deposits or amounts which are deemed to be deposits. Accordingly, clause 3(v) of the Order is not applicable.

vi. The Central Government has not prescribed the maintenance of cost records under sub-section (1) section 148 of the Act for the business activities carried out by the Company. Accordingly, the provision of clause 3(vi) of the Order is not applicable to the Company.

vii. In our opinion and according to the information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues relating to amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other material statutory dues applicable to it with the appropriate authorities during the year. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, Goods and Services Tax, duty of customs, cess and any other material statutory dues were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable.

viii. According to the information, explanation and representation provided to us and based on verification carried out by us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. (a) In our opinion, the Company has not defaulted in repayment of loans or other borrowings to financial institutions, banks, government and dues to debenture holders or in the payment of interest thereon to any lender.

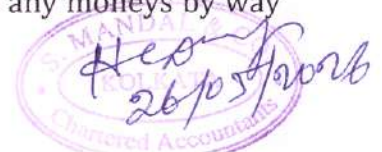
(b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority or any other lender.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its associate. The Company does not have any subsidiaries or joint ventures. Accordingly, clause 3(ix)(e) of the Order is not applicable.

x. (a) 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 raised any moneys by way


S. MANDAL & CO.
Chartered Accountants
26/05/2026

of public offer during the current financial year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(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 preferential allotment of equity shares during the year.

xi. (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, no material fraud by the Company or on the Company has been noticed or reported during the course of our audit nor have we been informed of any such case by the Management.

(b) In our opinion and according to the information and explanations given to us, no report under sub-section (12) of section 143 of the Act has been filed by the auditors in Form ADT -4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) According to the information and explanations given to us, there were no whistle blower complaints received during the year by the Company.

xii. The Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. In our opinion and based on our examination, the Company has not an internal audit system commensurate with the size and nature of its business.

xv. According to the information and explanations given to us, in our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company and hence provisions of section 192 of the Act, 2013 are not applicable to the Company.

xvi. (a) The provisions of Section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company. Accordingly, the requirement to report on clause 3(xvi)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without obtaining a valid CoR from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

(c) According to the information and explanations given to us, the Company is not a Core Investment Company ('CIC ') as defined under the Regulations by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable to the Company.



xvii. The Company has not incurred cash losses during the financial year. However, the Company had incurred cash losses in the immediately preceding financial year covered by our audit.

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

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, along with details provided in Note 28 to the Financial statements which describe the maturity analysis of assets & 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 indicating that the 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.

xx. The Section 135 of the Companies Act, 2013 with regards to Corporate Social Responsibility are not applicable to the company during the year. Accordingly, clause 3(xx) of the Order is not applicable.

xxi. The Company is not required to prepare any Consolidated Financial Statement, accordingly Clause 3(xxi) of the Order is not applicable.

For S.MANDAL & CO.
Chartered Accountants
Firm's Registration No. 314188E



(H. C. Dey)
Partner
Membership No. 050190
UDIN : 260501901406J0E3833



Place: Kolkata
Date: 26th May, 2026

ANNEXURE - 'B' TO AUDITORS' REPORT

(Referred to in paragraph 2(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("The Act")

We have audited the internal financial controls over financial reporting of **PURBANCHAL PRESTRESSED LTD** as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Director of the Company 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. 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 over financial reporting 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 applicable to an audit of Internal Financial Controls and, 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 over financial reporting was 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.

Contd.



A circular purple stamp of the Institute of Chartered Accountants of India (ICAI) is visible. Overlaid on the stamp is a handwritten signature in blue ink and the date '26/05/2026' written in black ink.

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 authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

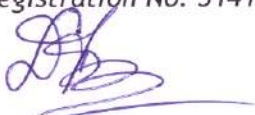
Limitations of Internal Financial Controls over Financial Reporting

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 over financial reporting and such internal financial controls over financial reporting 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 **S.MANDAL & CO.**
Chartered Accountants
Firm's Registration No. 314188E



(H. C. DEY)
Partner
Membership No.: 050190

UDIN : 26050190H0CJDE3833

Kolkata
Date: 26th May, 2026



PURBANCHAL PRESTRESSED LTD.

CIN : L68200WB1974PLC272700

Regd. Office : 5 Gorky Terrace, 2nd Floor, Shakespeare Sarani, Kolkata - 700017, West Bengal, India
Corp. Office : 4 Synagogue Street, Room No. 405, 4th Floor, Kolkata - 700 001, W.B., India
Phone : 033 6613 3300 | Email : purbp17@gmail.com | Website : www.purbanchal.co.in

May 26, 2026

The Metropolitan Stock Exchange of India Ltd. (MSEI)
205(A), 2nd Floor,
Piramal Agastya Corporate Park,
LBS Road, Kurla (West), Mumbai-400070
Scrip Code / Symbol: PURBANCHAL

Sub: Declaration of Audited Financial Results of Purbanchal Prestressed Ltd with Unmodified Opinion for the 4th Quarter and financial year ended 31st March'2026

Dear Sir / Madam,

We hereby declare that the Statutory Auditors of the Company, S. Mandal & Co., Chartered Accountants (Registration No.: 314188E), Kolkata, have issued the Audit Report with Unmodified Opinion in respect of Purbanchal Prestressed Ltd for the 4th Quarter and financial year ended 31st March'2026.

Yours faithfully,

For Purbanchal Prestressed Ltd

Chand Ratan Modi

Chand Ratan Modi
Managing Director
DIN: 00343685

