Nicco Parks & Resorts Limited

A Joint Sector Co. with GoWB (WBIDC & WBTDC)

REGD. OFFICE : JHEEL MEEL, SECTOR IV, SALT LAKE CITY, KOLKATA - 700 106

CIN : L92419WB1989PLC046487, nicco_park

SECY/P-1A-NPRL/St.Ex/01/26-27

Date: 13.08.2026

The Manager
Department of Listing Compliance
Bombay Stock Exchange Ltd.
1st Floor, New Trading Ring
Rotunda Bldg, P J Towers
Dalal Street, Mumbai- 400 001.
[Fax Nos. 022-2272 3121/2037/2041/2061]
(Scrip/Company Code: 526721/Niccopar)

Dear Sir,

SUB: - OUTCOME OF BOARD MEETING HELD ON 13TH AUGUST, 2026

REF: - APPROVAL OF UN-AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND THREE MONTHS ENDED 30TH JUNE, 2026 OF THE COMPANY IN COMPLIANCE WITH REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

Further to our letter dated August 5, 2026, we write to inform you that pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 (referred to as the "SEBI Listing Regulations"), the Board of Directors of the Company, at its Meeting held today, i.e. August 13, 2026, has inter alia, approved the following: -

A. UN-AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS

Un-Audited Standalone & Consolidated Financial Results of the Company together with the Limited Review Report for the quarter and three months ended 30th June, 2026.

B. INTERIM DIVIDEND DECLARATION

Interim Dividend at the rate of 25% per share (Re. 0.25 per share) on the face value of the equity shares (Rs.1/- face value) of the company for the quarter and three months ended on 30 June, 2026. The Company is expecting to pay 'Interim Dividend' to the shareholders on or before September 11, 2026.

C. RECORD DATE

The Record Date for the purpose of payment of the aforesaid Interim Dividend has been fixed on August 21, 2026.

The meeting commenced at 2:00 p.m. and ended at 4:10 p.m.

Kindly acknowledge receipt.

Thanking you.

Yours faithfully,
For **NICCO PARKS & RESORTS LTD.**

Ankit Kr. Bhardwaj

Ankit Kumar Bhardwaj
Company Secretary & Compliance Officer

LODHA
& CO LLP
Chartered Accountants

14 Government Place East, Kolkata 700 069, India
Telephone : 033-2248-1111/1507/40400000
Telefax : 033-2248-6960
Email : cal@lodhaco.com

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors
Nicco Parks & Resorts Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Nicco Parks & Resorts Limited** (hereinafter referred to as "the Company") for the quarter ended June 30, 2026 (hereinafter referred to as "the Statement") being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred as the "SEBI Regulations"). We have initialed the Statement for identification purpose only.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors at its meeting held on August 13, 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (hereinafter referred to as "Ind AS - 34") notified under Section 133 of the Companies Act, 2013 (hereinafter referred to as "the Act") read with relevant rules issued thereunder from time to time and other accounting principles generally accepted in India and in compliance with SEBI 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 (hereinafter referred to as "the ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Attention is drawn to Note no. 4(b) of the Statement dealing with repossession, with effect from November 08, 2025 by Department of Tourism, Government of West Bengal ("the State Government"), of the parcel of land used by the Company for carrying out certain operations of "F&B and Other Recreational Facilities" segment. Pending decision on the matter, and execution of the agreement, etc., the supervision and management charges and expenses recoverable thereof have been recognized in these Financial Results as dealt with in the said note. Impact in this respect is currently not determinable and as such, cannot be commented upon by us.

5. Based on our review conducted as stated in paragraph 3 above, except for the matter described in para 4 above, we report that nothing has come to our attention that causes us to believe that the accompanying Statement of the Unaudited Standalone Financial Results read with notes thereon, prepared in accordance with aforesaid Ind AS and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of SEBI Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

INDRANIL CHOUDHURY
Digitally signed by INDRANIL CHOUDHURY
Date: 2026.08.13 18:42:40 +05'30'

LODHA & CO LLP

Other Matters

6. Attention is drawn to Note no. 4(a) of the Statement dealing with the preparation of the Standalone Financial Results on the going concern basis. Pending formalization of the agreements as stated therein, there is material uncertainty vis-à-vis the Company's operations being continued on ongoing basis and its ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

7. The number of Directors including three independent directors has since been increased from six to eight consequent to the appointment of two Non-Executive Non-Independent Directors with effect from July 20, 2026. As a result, the minimum number of independent directors forming part of the composition of the Board of Directors has become less than the requisite number as required in terms of Regulation 17 of the SEBI Regulations and the same is pending compliances as on this date.

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

For LODHA & CO LLP
CHARTERED ACCOUNTANTS
FIRM'S ICAI REGISTRATION NO.: 301051E/ E300284

INDRANIL CHOUDHURY

Digitally signed by INDRANIL CHOUDHURY
Date: 2026.08.13 18:42:59 +05'30'

INDRANIL CHAUDHURI
(PARTNER)
MEMBERSHIP NO. 058940
UDIN: 26058940FTKNPF9205

PLACE: Kolkata
DATE: August 13, 2026

Nicco Parks & Resorts Limited

A Joint Sector Co. with GoWB (WBIDC & WBTDC)

REGD. OFFICE : JHEEL MEEL, SECTOR IV, SALT LAKE CITY, KOLKATA - 700 106

CIN : L92419WB1989PLC046487, nicco_park

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-JUN-26

(Rs. in Lakhs except for per share data)

	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30-Jun-26 (Unaudited)	31-Mar-26 (Audited)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
1	(a) Revenue from Operations	1,905.02	1,534.90	2,629.48	6,634.67
	(b) Other Income	202.18	34.78	132.11	453.30
	Total Income	**2,107.20**	**1,569.68**	**2,761.59**	**7,087.97**
2	**Expenses**				
	(a) Cost of Materials Consumed	48.02	29.22	60.00	167.10
	(b) Purchase of Traded Goods	75.40	96.76	126.28	407.47
	(c) Changes in Inventories of Stock in Trade	(0.91)	6.62	(1.69)	(1.25)
	(d) Employee Benefits Expense	563.91	530.95	561.97	2,227.36
	(e) Finance Costs	-	-	-	0.34
	(f) Depreciation and Amortisation Expense	82.70	98.98	58.82	278.78
	(g) Other Expenses	631.79	889.93	771.99	2,790.99
	Total Expenses	**1,400.91**	**1,652.46**	**1,577.37**	**5,870.79**
3	**Profit/ (Loss) Before Exceptional Items & Tax (1 - 2)**	**706.29**	**(82.78)**	**1,184.22**	**1,217.18**
4	**Exceptional Items (note 2)**	-	-	1,540.95	1,540.95
5	**Profit/ (Loss) Before Tax (3 + 4)**	**706.29**	**(82.78)**	**2,725.17**	**2,758.13**
6	**Tax Expenses - Charge/ (Credit)**				
	- Current	150.00	20.00	770.00	845.00
	- Deferred	37.56	(29.91)	15.42	(57.68)
7	**Net Profit/ (Loss) for the year/ period (5- 6)**	**518.73**	**(72.87)**	**1,939.75**	**1,970.81**
8	**Other Comprehensive Income :**				
	(a) Items that will not to be reclassified to profit or loss in subsequent periods	89.73	66.53	588.25	659.41
	(b) Income tax relating to items that will not be reclassified to profit or loss	(13.17)	(10.69)	(83.83)	(95.69)
	Other Comprehensive Income (Net of Tax)	**76.56**	**55.84**	**504.42**	**563.72**
9	**Total Comprehensive Income/ (Loss) for the year/ period (Net of Tax) [Comprising Profit/ (Loss) and Other Comprehensive Income for the year/ period] [7+8]**	**595.29**	**(17.03)**	**2,444.17**	**2,534.53**
10	**Paid-up Equity Share Capital (Face Value: Re. 1 /-)**	468.00	468.00	468.00	468.00
11	**Other Equity**				9,944.16
12	**Earnings Per Share (EPS) (in Rs.) - Not annualised** - Basic and Diluted	1.11	(0.16)	4.14	4.21

For and on behalf of the Board of Directors

RAHUL MITRA Digitally signed by RAHUL MITRA Date: 2026.08.13 18:21:56 +05'30'

INDRANIL CHOUDHURY Digitally signed by INDRANIL CHOUDHURY Date: 2026.08.13 18:34:01 +05'30'

RAHUL MITRA
MANAGING DIRECTOR & CEO
(DIN: 07119881)

Place : Kolkata
Date : 13-Aug-26

NICCO PARKS & RESORTS LIMITED
Regd. Off : "JHEEL MEEL"
Sector IV, Salt Lake City, Kolkata - 700 106
Website : www.niccoparks.com : Email : niccopark@niccoparks.com

UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30-JUN-26

(Rs. in Lakhs)

PARTICULARS		QUARTER ENDED			YEAR ENDED
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Segment Revenue**				
	(a) Park Operations	1,800.31	1,183.12	2,437.80	5,698.65
	(b) Consultancy, Contracts and Sale of Ride Components	53.55	219.60	10.66	230.26
	(c) F&B and Other Recreational Facilities	51.16	132.18	181.02	705.76
	Revenue from Operations	**1,905.02**	**1,534.90**	**2,629.48**	**6,634.67**
2	**Segment Results**				
	(a) Park Operations	568.09	(57.90)	1,034.63	792.42
	(b) Consultancy, Contracts and Sale of Ride Components	8.08	45.03	(2.48)	33.66
	(c) F&B and Other Recreational Facilities	16.66	27.84	107.30	346.91
	Total	592.83	14.97	1,139.45	1,172.99
	Less : Finance Costs	-	-	-	0.34
	Other Unallocable Expenditure (Net of Unallocable Income)	(113.46)	97.75	(1,585.72)	(1,585.48)
	Profit Before Tax	**706.29**	**(82.78)**	**2,725.17**	**2,758.13**
3 (a)	**Segment Assets**				
	(a) Park Operations	5,358.29	4,915.44	3,525.07	4,915.44
	(b) Consultancy, Contracts and Sale of Ride Components	140.30	208.62	38.79	208.62
	(c) F&B and Other Recreational Facilities	257.63	292.83	227.20	292.83
	(d) Unallocable Corporate and Other Assets	8,621.33	8,142.05	10,436.75	8,142.05
	Total	**14,377.55**	**13,558.94**	**14,227.81**	**13,558.94**
3 (b)	**Segment Liabilities**				
	(a) Park Operations	2,319.08	2,129.78	1,970.44	2,129.78
	(b) Consultancy, Contracts and Sale of Ride Components	70.50	141.44	29.07	141.44
	(c) F&B and Other Recreational Facilities	90.36	97.70	241.82	97.70
	(d) Unallocable Corporate and Other Liabilities	890.16	777.86	1,196.67	777.86
	Total	**3,370.10**	**3,146.78**	**3,438.00**	**3,146.78**

Note: The business segments primarily include:
(a) Park Operations - comprising of Entry and Other Fees and associated Food & Beverages
(b) Consultancy, Contracts & Sale of Ride Components - comprising of Sale of Ride Components and Technical Consultancy for said components and projects
(c) F& B and Other Recreational Facilities - comprising of Fee for Recreational Facility and charges for associated Food & Beverages.

For and on behalf of the Board of Directors

INDRANIL CHOUDHURY Digitally signed by INDRANIL CHOUDHURY Date: 2026.08.13 18:34:38 +05'30'

RAHUL MITRA Digitally signed by RAHUL MITRA Date: 2026.08.13 18:22:17 +05'30'

Place : Kolkata
Date : 13-Aug-26

RAHUL MITRA
MANAGING DIRECTOR & CEO
(DIN: 07119881)

NICCO PARKS & RESORTS LIMITED
Regd. Off : "JHEEL MEEL"
Sector IV, Salt Lake City, Kolkata - 700 106
Website : www.niccoparks.com : Email : niccopark@niccoparks.com

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30-JUN-26

1	The Standalone Financial Results of Nicco Parks & Resorts Limited (hereinafter referred to as "the Company") for the quarter ended 30-Jun-26 have been prepared in accordance with the Indian Accounting Standard (hereinafter referred to as Ind-AS) as notified under section 133 of the Companies Act, 2013 (hereinafter referred to as "the Act") read with relevant rules issued thereunder as amended from time to time and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligation & Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the SEBI Regulations") and other recognized accounting practices generally accepted in India. These Standalone Financial Results have been reviewed and recommended by the Audit Committee in its meeting held on 13-Aug-26 and approved by the Board of Directors in their meeting held on the same date. These Standalone Financial Results are available on the website of the Company (https://www.niccoparks.com) and on the website of BSE Limited (www.bseindia.com).
2	Exceptional Items for the year ended 31-Mar-26 represents the profit of Rs. 1,540.95 lakhs earned by the Company from the sale of equity shares of the erstwhile associate company, Nicco Engineering Services Limited (hereinafter referred to as "NESL") pursuant to buyback of these shares by NESL. The Company currently holds 9.16% of the equity share capital of NESL against 31.87% held prior to the said buyback and thereby NESL ceases to be an Associate Company w.e.f 23-Jun-25.
3 (a)	The investment in equity shares of Nandan Park Limited (hereinafter referred to as "NPL") has been fair valued at Rs. 365.83 lakhs based on the book value per share calculated from the latest available audited financial statements of NPL for the year ended 30-Jun-25.
3(b)	The investment in equity shares of NESL has been fair valued at Rs. 779.21 lakhs based on the book value per share calculated from the latest available management certified unaudited financial statements of NESL for the quarter ended 30-Jun-26.
3(c)	The valuation will be updated and consequential adjustments will be given effect to on availability of the updated audited financial results/ statements. In view of the management, the impact in this respect is not expected to be material.
4 (a)	As per the Joint Sector Agreement (hereinafter referred to as "JSA") dated 23-Feb-90 executed between The National Insulated Cable Company of India Limited (known as Nicco Corporation Limited, hereinafter referred to as NCL, under liquidation), West Bengal Tourism Development Corporation Limited (hereinafter referred to as "WBTDCL") and West Bengal Industrial Development Corporation Limited (hereinafter referred to as "WBIDCL"), the Company's land on which the Amusement Park and F&B & Other Recreational Operations are being carried out was made available to the Company for a period of 33 years on lease with renewal clause of two more terms of similar period. Pursuant to liquidation proceedings against NCL, shares of the Company held by them has been transferred and thereby, the JSA as specified therein has become infructuous and inoperative. Moreover, the first tenure of the lease of 33 years vide agreement dated 05-Jul-91 between Governor of the State of West Bengal and the Company had expired on 28-Feb-23. Necessary application for the renewal of lease agreement has been made with Department of Tourism, Government of West Bengal vide letter dated 11-Oct-22, is pending to be executed as on this date. Pending this, and finalisation of the terms and conditions thereof, the provision for the fees and charges as estimated by the management applying its own judgement for possible enhancement following the prudent principle of accounting has continued to be made in these financial results. Further, such fees and charges as agreed upon in terms of the earlier agreement, have been continued to be paid. As stated by the management, the application for renewal is under active consideration and in principle approval in this respect has been given by Government of West Bengal, and lease is expected to be renewed. Accordingly, operations and related arrangements have been considered as ongoing as per the terms and conditions provided in the above agreement and required provisions including for depreciation etc. has been recognised and the financial results have been continued to be prepared on Going Concern Basis.

INDRANIL CHOUDHURY Digitally signed by INDRANIL CHOUDHURY Date: 2026.08.13 18:34:57 +05'30'

RAHUL MITRA Digitally signed by RAHUL MITRA Date: 2026.08.13 18:22:56 +05'30'

NICCO PARKS & RESORTS LIMITED
Regd. Off : "JHEEL MEEL"
Sector IV, Salt Lake City, Kolkata - 700 106
Website : www.niccoparks.com : Email : niccopark@niccoparks.com

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30-JUN-26 (CONTINUED)

4 (b)	The Department of Tourism, Government of West Bengal ("State Government"), vide communication issued during the previous year and pursuant to a unilateral decision, repossessed with effect from 08-Nov-25 certain parcels of land aggregating approximately 1.46 acres, earlier utilized by the Company for its "F&B and Other Recreational Facilities" segment under the existing lease/ operational arrangements with the State Government. The repossession and transition of operations was effected prior to completion/ formalization thereof under the original lease arrangements with the company. Pending renewal of the lease as stated in Note 4 (a) above, and formalization of the above arrangement, the Company, in the interest of continuity of public operations and customer services, has continued to undertake and manage such operations on behalf of the WBTDCL. Accordingly, management and supervision charges amounting to Rs. 5.48 Lakhs (Previous Year ended 31-Mar-26: Rs. 31.10 Lakhs) for the quarter ended 30-Jun-26 have been recognized under Other Income. Further, expenditure incurred and/ or allocated in connection with the aforesaid F&B and Other Recreational Facilities operations has been recovered on an ongoing basis from WBTDCL. The Company is in discussion with the concerned Government authorities/ entities and has also made a representation to the State Government regarding the status of the operation currently being undertaken in absence of any formal agreement to the effect. The decision in this respect is awaited as on this date and consequential adjustments, if any, shall be effected on determination.
5	The Government of India vide notification dated 21-Nov-25 has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as 'the Labour Code') consolidating and replacing the then existing multiple labour legislations in the country. Consequently, the potential impact on the employee benefit and expenses on account of past service costs amounting to Rs. 47.02 lakhs as evaluated and determined by an independent actuary or otherwise as estimated had been recognized and disclosed as employee benefit expenses in the financial statements for the year ended 31-Mar-26. Further, the provision pertaining to the quarter ended 30-Jun-26 as estimated has been recognized during the period. The developments and further clarifications in this respect are being continued to be monitored and consequential further adjustments will be given effect to on determination in subsequent period.
6	Interim Dividend @ 25% (25 paise on the face value of Re. 1) for the financial year 2026-27 has been approved by the Board of Directors at its aforesaid Meeting.
7	The figures for the quarter ended 31-Mar-26 are the balancing figures between audited figures in respect of the full financial year ended 31-Mar-26 and the published unaudited year-to-date figures up to 31-Dec-25, which were subjected to limited review by the Statutory Auditors of the Company.
8	Previous year's/ periods' figures are not comparable with the current periods figure for the reason as stated in note 4(b) above. These have been rearranged/ regrouped, wherever necessary.

For and on behalf of the Board of Directors

Place : Kolkata
Date : 13-Aug-26

INDRANIL CHOUDHURY
Digitally signed by INDRANIL CHOUDHURY
Date: 2026.08.13 18:35:18 +05'30'

RAHUL MITRA
Digitally signed by RAHUL MITRA
Date: 2026.08.13 18:22:41 +05'30'

RAHUL MITRA
MANAGING DIRECTOR & CEO
(DIN: 07119881)

LODHA
& CO LLP
Chartered Accountants

14 Government Place East, Kolkata 700 069, India
Telephone : 033-2248-1111/1507/40400000
Telefax : 033-2248-6960
Email : cal@lodhaco.com

INDEPENDENT AUDITOR'S REVIEW REPORT

The Board of Directors
Nicco Parks & Resorts Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Nicco Parks & Resorts Limited** (hereinafter referred to as "the Company"), its share of net profit after tax, other comprehensive income (net) and total comprehensive income of its Joint Venture Company for the quarter ended June 30, 2026 (hereinafter referred to as "the Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred as the "SEBI Regulations"). We have initialed the Statement for identification purpose only.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors at its meeting held on August 13, 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (hereinafter referred to as the "Ind AS - 34") notified under Section 133 of the Companies Act, 2013 (hereinafter referred to as "the Act") read with relevant rules issued thereunder as amended from time to time and other accounting principles generally accepted in India and in compliance with SEBI 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 (ICAI). 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 people responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. We have also performed procedures for review in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI Regulations, to the extent applicable.

5. The Statement includes the results of the Company and the Joint Venture Company "Nicco Jubilee Park Limited".

6. Attention is drawn to Note no. 5(b) of the Statement dealing with repossession, with effect from November 08, 2025 by Department of Tourism, Government of West Bengal ("the State Government"), of the parcel of land used by the Company for carrying out certain operations of "F&B and Other Recreational Facilities" segment. Pending decision on the matter, and execution of the agreement, etc., the supervision and management charges and expenses recoverable thereof have been recognized in these Financial Results as dealt with in the said note. Impact in this respect is currently not determinable and as such cannot be commented upon by us.

7. Based on our review conducted and procedures performed as stated in paragraphs 3 and 4 above, except for the matter described in para 6 above, nothing has come to our attention that causes us to believe that the accompanying Statement of the unaudited consolidated financial results read with notes thereon, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the SEBI Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

INDRANIL CHOUDHURY
Digitally signed by INDRANIL CHOUDHURY
Date: 2026.08.13 18:43:57 +05'30'

Other Matters

8. The unaudited consolidated financial results include the Company's share of net profit after tax of Rs. 33.28 lakh, other comprehensive income of Rs. 1.79 lakh and total comprehensive income of Rs. 35.07 lakhs for the quarter ended June 30, 2026 respectively in respect of its Joint Venture Company, as mentioned in paragraph 5 above. The financial results of the Joint Venture Company has neither been reviewed by us nor by their auditors and have been approved and furnished by the Joint Venture Company's management. According to the information and explanations given to us by the management of the Company, the said financial results of the Joint Venture Company are not material to the Company.

9. Attention is drawn to Note no. 5(a) of the Consolidated Financial Result dealing with the preparation of the Statement on the going concern basis. Pending formalization of the agreements, as stated therein, there is material uncertainty vis-à-vis Company's operations on ongoing basis and its ability to continue as a going concern.

10. The number of Directors including three independent directors has since been increased from six to eight consequent to the appointment of two Non-Executive Non-Independent Directors with effect from July 20, 2026. As a result, the minimum number of independent directors forming part of the composition of the Board of Directors has become less than the requisite number as required in terms of Regulation 17 of the SEBI Regulations and the same is pending compliances as on this date.

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

For LODHA & CO LLP
CHARTERED ACCOUNTANTS
FIRM'S ICAI REGISTRATION NO.: 301051E/ E300284

INDRANIL CHOUDHURY
Digitally signed by INDRANIL CHOUDHURY
Date: 2026.08.13 18:44:13 +05'30'

INDRANIL CHAUDHURI
(PARTNER)
MEMBERSHIP NO. 058940
UDIN: 26058940IHOFAA2525

PLACE: Kolkata
DATE: August 13, 2026

Nicco Parks & Resorts Limited

A Joint Sector Co. with GoWB (WBIDC & WBTDC)

REGD. OFFICE : JHEEL MEEL, SECTOR IV, SALT LAKE CITY, KOLKATA - 700 106

CIN : L92419WB1989PLC046487, nicco_park

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-JUN-26

(Rs. in Lakhs except for per share data)

	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30-06-2026	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	(a) Revenue from Operations	1,905.02	1,534.90	2,629.48	6,634.67
	(b) Other Income	202.18	34.78	132.11	453.30
	Total Income	**2,107.20**	**1,569.68**	**2,761.59**	**7,087.97**
2	**Expenses**				
	a) Cost of Materials Consumed	48.02	29.22	60.00	167.10
	b) Purchase of Traded Goods	75.40	96.76	126.28	407.47
	c) Changes in Inventories of Stock in Trade	(0.91)	6.62	(1.69)	(1.25)
	d) Employee Benefits Expense	563.91	530.95	561.97	2,227.36
	e) Finance Costs	-	-	-	0.34
	f) Depreciation and Amortisation Expense	82.70	98.98	58.82	278.78
	g) Other Expenses	631.79	889.93	771.99	2,790.99
	Total Expenses	**1,400.91**	**1,652.46**	**1,577.37**	**5,870.79**
3	**Profit/ (Loss) Before Share of Profit of Associate & Joint Venture, Exceptional Items & Tax (1 - 2)**	**706.29**	**(82.78)**	**1,184.22**	**1,217.18**
4	**Share of Profits in Associate & Joint Venture**	33.28	0.73	201.03	215.17
5	**Profit/ (Loss) Before Exceptional Items & Tax (3 + 4)**	**739.57**	**(82.05)**	**1,385.25**	**1,432.35**
6	**Exceptional Items (note 3)**	-	-	(1,409.89)	(1,409.89)
7	**Profit / (Loss) Before Tax (5 + 6)**	739.57	**(82.05)**	**(24.64)**	**22.46**
8	**Tax Expenses - Charge/ (Credit)**				
	- Current	150.00	20.00	770.00	845.00
	- Deferred	42.32	(29.81)	(478.87)	(549.95)
9	**Net Profit/ (Loss) for the period (7 - 8)**	**547.25**	**(72.24)**	**(315.77)**	**(272.59)**
10	**Other Comprehensive Income :**				
	(a) Items that will not to be reclassified to profit or loss in subsequent periods	89.73	66.53	588.25	659.41
	(b) Income tax relating to items that will not be reclassified to profit or loss	(13.17)	(10.69)	(83.83)	(95.69)
	(c) Share of Other Comprehensive Income in Associate & Joint Venture (net of tax)	1.54	6.94	99.40	105.53
	Other Comprehensive Income (Net of Tax)	**78.10**	**62.78**	**603.82**	**669.25**
11	**Total Comprehensive Income/ (Loss) for the period (Net of Tax) [Comprising Profit and Other Comprehensive Income for the period] [9+10]**	**625.35**	**(9.46)**	**288.05**	**396.66**
12	**Paid-up Equity Share Capital (Face Value: Re.1 /-)**	468.00	468.00	468.00	468.00
13	**Other Equity**				9,991.99
14	**Earnings Per Share (EPS) (in Rs.) - Not annualised**				
	- Basic and Diluted	1.17	(0.15)	(0.67)	(0.58)

For and on behalf of the Board of Directors

INDRANIL CHOUDHURY — Digitally signed by INDRANIL CHOUDHURY Date: 2026.08.13 18:36:18 +05'30'

RAHUL MITRA — Digitally signed by RAHUL MITRA Date: 2026.08.13 18:28:14 +05'30'

RAHUL MITRA
MANAGING DIRECTOR & CEO
(DIN: 07119881)

Place : Kolkata
Date : 13-Aug-26

NICCO PARKS & RESORTS LIMITED
Regd. Off : "JHEEL MEEL"
Sector IV, Salt Lake City, Kolkata - 700 106
Website : www.niccoparks.com : Email : niccopark@niccoparks.com

UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30-JUN-26

(Rs. in Lakhs)

PARTICULARS		QUARTER ENDED			YEAR ENDED
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Segment Revenue**				
	(a) Park Operations	1,800.31	1,183.12	2,437.80	5,698.65
	(b) Consultancy, Contracts and Sale of Ride Components	53.55	219.60	10.66	230.26
	(c) F&B and Other Recreational Facilities	51.16	132.18	181.02	705.76
	Revenue from Operations	**1,905.02**	**1,534.90**	**2,629.48**	**6,634.67**
2	**Segment Results**				
	(a) Park Operations	568.09	(57.90)	1,034.63	792.42
	(b) Consultancy, Contracts and Sale of Ride Components	8.08	45.03	(2.48)	33.66
	(c) F&B and Other Recreational Facilities	16.66	27.84	107.30	346.91
	Total	592.83	14.97	1,139.45	1,172.99
	Less : Finance Costs	-	-	-	0.34
	Other Unallocable Expenditure (Net of Unallocable Income)	(146.74)	97.02	1,164.09	1,150.19
	Profit Before Tax	**739.57**	**(82.05)**	**(24.64)**	**22.46**
3 (a)	**Segment Assets**				
	(a) Park Operations	5,358.29	4,915.44	3,525.07	4,915.44
	(b) Consultancy, Contracts and Sale of Ride Components	140.30	208.62	38.79	208.62
	(c) F&B and Other Recreational Facilities	257.63	292.83	227.20	292.83
	(d) Unallocable Corporate and Other Assets	8,712.20	8,197.85	10,471.26	8,197.85
	Total	**14,468.42**	**13,614.74**	**14,262.32**	**13,614.74**
3 (b)	**Segment Liabilities**				
	(a) Park Operations	2,319.08	2,129.78	1,970.44	2,129.78
	(b) Consultancy, Contracts and Sale of Ride Components	70.50	141.44	29.07	141.44
	(c) F&B and Other Recreational Facilities	90.36	97.70	241.82	97.70
	(d) Unallocable Corporate and Other Liabilities	903.14	785.83	1,201.60	785.83
	Total	**3,383.08**	**3,154.75**	**3,442.93**	**3,154.75**

Note: The business segments primarily include:
(a) Park Operations - comprising of Entry and Other Fees and associated Food & Beverages
(b) Consultancy, Contracts & Sale of Ride Components - comprising of Sale of Ride Components and Technical Consultancy for said components and projects
(c) F& B and Other Recreational Facilities - comprising of Fee for Recreational Facility and charges for associated Food & Beverages.

For and on behalf of the Board of Directors

INDRANIL CHOUDHURY Digitally signed by INDRANIL CHOUDHURY Date: 2026.08.13 18:36:38 +05'30'

RAHUL MITRA Digitally signed by RAHUL MITRA Date: 2026.08.13 18:24:35 +05'30'

RAHUL MITRA
MANAGING DIRECTOR & CEO
(DIN: 07119881)

Place : Kolkata
Date : 13-Aug-26

NICCO PARKS & RESORTS LIMITED
Regd. Off : "JHEEL MEEL"
Sector IV, Salt Lake City, Kolkata - 700 106
Website : www.niccoparks.com : Email : niccopark@niccoparks.com

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30-JUN-26

1	The Consolidated Financial Results of Nicco Parks & Resorts Limited (hereinafter referred to as "the Company") for the quarter ended 30-Jun-26 have been prepared in accordance with the Indian Accounting Standard (hereinafter referred to as Ind-AS) as notified under section 133 of the Companies Act, 2013 (hereinafter referred to as "the Act") read with relevant rules issued thereunder as amended from time to time and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligation & Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the SEBI Regulations") and other recognized accounting practices generally accepted in India. These Consolidated Financial Results have been reviewed and recommended by the Audit Committee in its meeting held on 13-Aug-26 and approved by the Board of Directors in their meeting held on the same date. These Consolidated Financial Results are available on the website of the Company (https://www.niccoparks.com) and on the website of BSE Limited (www.bseindia.com).
2	The Consolidated Financial Results include the results of the Company and proportionate share of net profit after tax, other comprehensive income (net) and total comprehensive income of its joint venture company, Nicco Jubilee Park Limited (hereinafter referred to as "NJPL") for the quarter ended 30-Jun-26.
3	Exceptional Items for the year ended 31-Mar-26 represents the loss of Rs. 1,409.89 lakhs incurred by the Company in the Consolidated Financial Results from the sale of equity shares of the erstwhile associate company, Nicco Engineering Services Limited (hereinafter referred to as "NESL") pursuant to buyback of these shares by NESL. The Company currently holds 9.16% of the equity share capital of NESL against 31.87% held prior to the said buyback and thereby NESL ceases to be an Associate Company w.e.f 23-Jun-25. Investment in the said Associate Company has been accounted as per the Equity Method till that date and remeasurement gain of Rs. 317.25 lakhs, being share of income pertaining to the said associate company, recognized in earlier years in Other Comprehensive Income (hereinafter referred to as 'OCI') and forming part of the investment under Equity Method of accounting has been transferred from OCI to retained earnings.
4 (a)	The investment in equity shares of Nandan Park Limited (hereinafter referred to as "NPL") has been fair valued at Rs. 365.83 lakhs based on the book value per share calculated from the latest available audited financial statements of NPL for the year ended 30-Jun-25.
4(b)	The investment in equity shares of NESL has been fair valued at Rs. 779.21 lakhs based on the book value per share calculated from the latest available management certified unaudited financial statements of NESL for the quarter ended 30-Jun-26.
4(c)	The valuation will be updated and consequential adjustments will be given effect to on availability of the updated audited financial results/ statements. In view of the management, the impact in this respect is not expected to be material.
5 (a)	As per the Joint Sector Agreement (hereinafter referred to as "JSA") dated 23-Feb-90 executed between The National Insulated Cable Company of India Limited (known as Nicco Corporation Limited, hereinafter referred to as NCL, under liquidation), West Bengal Tourism Development Corporation Limited (hereinafter referred to as "WBTDCL") and West Bengal Industrial Development Corporation Limited (hereinafter referred to as "WBIDCL"), the Company's land on which the Amusement Park and F&B & Other Recreational Operations are being carried out was made available to the Company for a period of 33 years on lease with renewal clause of two more terms of similar period. Pursuant to liquidation proceedings against NCL, shares of the Company held by them has been transferred and thereby, the JSA as specified therein has become infructuous and inoperative. Moreover, the first tenure of the lease of 33 years vide agreement dated 05-Jul-91 between Governor of the State of West Bengal and the Company had expired on 28-Feb-23. Necessary application for the renewal of lease agreement has been made with Department of Tourism, Government of West Bengal vide letter dated 11-Oct-22, is pending to be executed as on this date. Pending this, and finalisation of the terms and conditions thereof, the provision for the fees and charges as estimated by the management applying its own judgement for possible enhancement following the prudent principle of accounting has continued to be made in these financial results. Further, such fees and charges as agreed upon in terms of the earlier agreement, have been continued to be paid. As stated by the management, the application for renewal is under active consideration and in principle approval in this respect has been given by Government of West Bengal, and lease is expected to be renewed. Accordingly, operations and related arrangements have been considered as ongoing as per the terms and conditions provided in the above agreement and required provisions including for depreciation etc. has been recognised and the financial results have been continued to be prepared on Going Concern Basis.

INDRANIL CHOUDHURY Digitally signed by INDRANIL CHOUDHURY Date: 2026.08.13 18:37:03 +05'30'

RAHUL MITRA Digitally signed by RAHUL MITRA Date: 2026.08.13 18:24:49 +05'30'

NICCO PARKS & RESORTS LIMITED
Regd. Off : "JHEEL MEEL"
Sector IV, Salt Lake City, Kolkata - 700 106
Website : www.niccoparks.com : Email : niccopark@niccoparks.com

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30-JUN-26 (CONTINUED)

5 (b)	The Department of Tourism, Government of West Bengal ("State Government"), vide communication issued during the previous year and pursuant to a unilateral decision, repossessed with effect from 08-Nov-25 certain parcels of land aggregating approximately 1.46 acres, earlier utilized by the Company for its "F&B and Other Recreational Facilities" segment under the existing lease/ operational arrangements with the State Government. The repossession and transition of operations was effected prior to completion/ formalization thereof under the original lease arrangements with the company. Pending renewal of the lease as stated in Note 5 (a) above, and formalization of the above arrangement, the Company, in the interest of continuity of public operations and customer services, has continued to undertake and manage such operations on behalf of the WBTDCL. Accordingly, management and supervision charges amounting to Rs. 5.48 Lakhs (Previous Year ended 31-Mar-26: Rs. 31.10 Lakhs) for the quarter ended 30-Jun-26 have been recognized under Other Income. Further, expenditure incurred and/ or allocated in connection with the aforesaid F&B and Other Recreational Facilities operations has been recovered on an ongoing basis from WBTDCL. The Company is in discussion with the concerned Government authorities/ entities and has also made a representation to the State Government regarding the status of the operation currently being undertaken in absence of any formal agreement to the effect. The decision in this respect is awaited as on this date and consequential adjustments, if any, shall be effected on determination.
6	The Government of India vide notification dated 21-Nov-25 has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as 'the Labour Code') consolidating and replacing the then existing multiple labour legislations in the country. Consequently, the potential impact on the employee benefit and expenses on account of past service costs amounting to Rs. 47.02 lakhs as evaluated and determined by an independent actuary or otherwise as estimated had been recognized and disclosed as employee benefit expenses in the financial statements for the year ended 31-Mar-26. Further, the provision pertaining to the quarter ended 30-Jun-26 as estimated has been recognized during the period. The developments and further clarifications in this respect are being continued to be monitored and consequential further adjustments will be given effect to on determination in subsequent period.
7	Interim Dividend @ 25% (25 paise on the face value of Re. 1) for the financial year 2026-27 has been approved by the Board of Directors at its aforesaid Meeting .
8	The figures for the quarter ended 31-Mar-26 are the balancing figures between audited figures in respect of the full financial year ended 31-Mar-26 and the published unaudited year-to-date figures up to 31-Dec-25, which were subjected to limited review by the Statutory Auditors of the Company.
9	Previous year's/ periods' figures are not comparable with the current periods figure for the reason as stated in note 5(b) above. These have been rearranged/ regrouped, wherever necessary.

For and on behalf of the Board of Directors

INDRANIL CHOUDHURY Digitally signed by INDRANIL CHOUDHURY Date: 2026.08.13 18:37:29 +05'30'

RAHUL MITRA Digitally signed by RAHUL MITRA Date: 2026.08.13 18:25:04 +05'30'

RAHUL MITRA
MANAGING DIRECTOR & CEO
(DIN: 07119881)

Place : Kolkata
Date : 13-Aug-26

Nicco Parks & Resorts Limited

A Joint Sector Co. with GoWB (WBIDC & WBTDC)

REGD. OFFICE : JHEEL MEEL, SECTOR IV, SALT LAKE CITY, KOLKATA - 700 106

CIN : L92419WB1989PLC046487, nicco_park

(Rs. in Lakhs)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH. JUNE, 2026

	PARTICULARS (Refer Notes below)	STANDALONE			CONSOLIDATED		
		Quarter ended 30.06.2026 (Unaudited)	Year ended 31.03.2026 (Audited)	Quarter ended 30.06.2025 (Unaudited)	Quarter ended 30.06.2025 (Unaudited)	Year ended 31.03.2026 (Audited)	Quarter ended 30.06.2025 (Unaudited)
1	Total Income from Operations (Net)	1905.02	1534.90	2629.48	1905.02	1534.90	2629.48
2	Net Profit (+) / Loss(-) for the period (before Tax, Exceptional and /or Extraordinary items)	706.29	(82.78)	1184.22	739.57	(82.05)	1385.25
3	Net Profit (+) / Loss(-) for the period before tax (after Exceptional and /or Extraordinary items)	706.29	(82.78)	2725.17	739.57	(82.05)	(24.64)
4	Net Profit (+) / Loss(-) for the period after tax (after Exceptional and /or Extraordinary items)	518.73	(72.87)	1939.75	547.25	(72.24)	(315.77)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	595.29	(17.03)	2444.17	78.10	62.78	603.82
6	Equity Share Capital (Face Value: Re.1 /- per share)	468.00	468.00	468.00	468.00	468.00	468.00
7	Other Equity (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	9944.16 As at 31.03.2026	9944.16 As at 31.03.2026	8064.83 As at 31.03.2025	9991.99 As at 31.03.2026	9991.99 As at 31.03.2026	10250.53 As at 31.03.2025
8	Earnings Per Share for the period (Face Value: Re.1 /- per share) - Basic and Diluted (not annualised)	1.11	(0.16)	4.14	1.17	(0.15)	(0.67)

Notes:

1 The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges unoer Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the audited Financial Results for the Quarter ended June, 2026 is available on the Stock Exchange website (www.bseindia.com) and on the Company's website (www.niccoparks.com).

2 The above Audied financial results for the Quarter ended 30th.June,2026 were reviewed by the Audit Committee and thereafter, approved by the Board of Directors and was taken on record at their meeting held on August 13, 2026. The Statutory Auditors of the Company have conducted limited review on the above financial results for the quarter ended 30th.June,2026.

4 An Interim Dividend @ 25% (25 paise on the face value of Re. 1) has been approved by the Board of Directors at its aforesaid Meeting.

RAHUL MITRA Digitally signed by RAHUL MITRA Date: 2026.08.13 18:30:09 +05'30'

NICCO PARKS & RESORTS LIMITED
Regd. Off : "JHEEL MEEL"
Sector IV, Salt Lake City, Kolkata - 700 106
Website : www.niccoparks.com : Email : niccopark@niccoparks.com

NOTES TO STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH. JUNE, 2026 (CONTINUED)

5 As per the Joint Sector Agreement (hereinafter referred to as "JSA") dated 23-Feb-90 executed between The National Insulated Cable Company of India Limited (known as Nicco Corporation Limited, hereinafter referred to as NCL, under liquidation), West Bengal Tourism Development Corporation Limited (hereinafter referred to as "WBTDCL") and West Bengal Industrial Development Corporation Limited (hereinafter referred to as "WBIDCL"), the Company's land on which the Amusement Park and F&B & Other Recreational Operations are being carried out was made available to the Company for a period of 33 years on lease with renewal clause of two more terms of similar period. Pursuant to liquidation proceedings against NCL, shares of the Company held by them has been transferred and thereby, the JSA as specified therein has become infructuous and inoperative. Moreover, the first tenure of the lease of 33 years vide agreement dated 05-Jul-91 between Governor of the State of West Bengal and the Company had expired on 28-Feb-23. Necessary application for the renewal of lease agreement has been made with Department of Tourism, Government of West Bengal vide letter dated 11-Oct-22, is pending to be executed as on this date. Pending this, and finalisation of the terms and conditions thereof, the provision for the fees and charges as estimated by the management applying its own judgement for possible enhancement following the prudent principle of accounting has continued to be made in these financial results. Further, such fees and charges as agreed upon in terms of the earlier agreement, have been continued to be paid. As stated by the management, the application for renewal is under active consideration and in principle approval in this respect has been given by Government of West Bengal, and lease is expected to be renewed. Accordingly, operations and related arrangements have been considered as ongoing as per the terms and conditions provided in the above agreement and required provisions including for depreciation etc. has been recognised and the financial results have been continued to be prepared on Going Concern Basis.

6 The Department of Tourism, Government of West Bengal ("State Government"), vide communication issued during the previous year and pursuant to a unilateral decision, repossessed with effect from 08-Nov-25 certain parcels of land aggregating approximately 1.46 acres, earlier utilized by the Company for its "F&B and Other Recreational Facilities" segment under the existing lease/ operational arrangements with the State Government. The repossession and transition of operations was effected prior to completion/ formalization thereof under the original lease arrangements with the company.
Pending renewal of the lease as stated in Note 4 (a) above, and formalization of the above arrangement, the Company, in the interest of continuity of public operations and customer services, has continued to undertake and manage such operations on behalf of the WBTDCL. Accordingly, management and supervision charges amounting to Rs. 5.48 Lakhs (Previous Year ended 31-Mar-26: Rs. 31.10 Lakhs) for the quarter ended 30-Jun-26 have been recognized under Other Income. Further, expenditure incurred and/ or allocated in connection with the aforesaid F&B and Other Recreational Facilities operations has been recovered on an ongoing basis from WBTDCL. The Company is in discussion with the concerned Government authorities/ entities and has also made a representation to the State Government regarding the status of the operation currently being undertaken in absence of any formal agreement to the effect. The decision in this respect is awaited as on this date and consequential adjustments, if any, shall be effected on determination.

7 The Government of India vide notification dated 21-Nov-25 has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as 'the Labour Code') consolidating and replacing the then existing multiple labour legislations in the country. Consequently, the potential impact on the employee benefit and expenses on account of past service costs amounting to Rs. 47.02 lakhs as evaluated and determined by an independent actuary or otherwise as estimated had been recognized and disclosed as employee benefit expenses in the financial statements for the year ended 31-Mar-26. Further, the provision pertaining to the quarter ended 30-Jun-26 as estimated has been recognized during the period. The developments and further clarifications in this respect are being continued to be monitored and consequential further adjustments will be given effect to on determination in subsequent period.

8 Previous Period's figures have been re-arranged / re-grouped wherever necessary.

For and on behalf of the Board of Directors

RAHUL MITRA Digitally signed by RAHUL MITRA Date: 2026.08.13 18:30:31 +05'30'

Place : Kolkata
Date : 13.08.2026

RAHUL MITRA
MANAGING DIRECTOR & CEO
(DIN: 07119881)