

SHRI KRISHNA PRASADAM LIMITED

B-2/11, Mohan Cooperative, Industrial Estate, Badarpur, New Delhi -110044

CIN: L70200DL2009PLC190708 | Website: <https://shrikrishnaprasadam.in/> | Email:

csskpl121@gmail.com | Phone: +91 98704 14164

May 30th, 2026

To,

BSE Limited

Listing Department

Phiroze Jeejeebhoy Towers, Dalal
Street, Mumbai-400001,
Maharashtra, India.

BSE Scrip Code: 537954

Ref: Regulations 30 and 33 of the SEBI (LODR) Regulations, 2015 - Outcome of the Board Meeting.

Subject: Outcome of the Board Meeting dated 30th May, 2026.

Dear Sir/Madam,

Pursuant to the provision of Regulation 33 and Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Shri Krishna Prasadam Limited ("the Company"), upon the recommendation of Audit Committee, at its meeting held today, i.e. Saturday May 30th, 2026, inter alia, has considered and approved the following business mentioned herein below:

1. Audited Standalone Financial Results for the last quarter and year ended on 31st March, 2026.
2. Independent Auditor's Report on Audited Financial Results for the last quarter and year ended on 31st March, 2026 issued by M/s Barwal & Associates, Statutory Auditor of the Company.

The copies of the Audited financial result along with Audit Report of the Statutory Auditor are enclosed herewith for your records.

The meeting commenced at 4:00 P.M. (IST) and concluded at 8:30 P.M. (IST).

Thanks & Regards

For **Shri Krishna Prasadam Limited**

Name: Gurjeet Kaur

Designation: Company Secretary & Compliance Officer

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS of Shri Krishna Prasadam Limited

Report on the audit of the financial statements**Opinion**

We have audited the accompanying standalone financial statements of **Shri Krishna Prasadam Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, Statement of Profit and Loss Account (including Other Comprehensive Income), the Statement of Changes in Equity for the year ended 31st March 2026, Cash Flow Statement for the period from April 1, 2025 to March 31, 2026 and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its loss, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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



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DELHI | MUMBAI | BENGALURU

Responsibility of Management and Those Charged with Governance for the standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities 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 Act we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- 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.

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") issued by the Central Government of India in terms of sub-section (11) of section 143 (hereinafter referred as the "Order"), and on the basis of such checks of the books and records of the company as we considered appropriate and according to information and explanation given to us, we give in the "Annexure A" statements on the matters specified in order.
2. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.



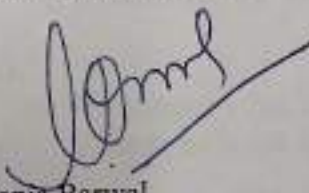
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III).
- e) On the basis of written representations received from the directors as on 31 March 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2026, from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure -B" to this report.
- g) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the managerial remuneration paid by the company is within the limits prescribed by section 197 of the Companies Act for maximum permissible managerial remuneration applicable to a public company.
- h) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
1. The Company does not have any pending litigations which would impact its financial position;
 2. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;
 3. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.



4. (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 their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
5. The company has not declared or paid any dividend during the year.
6. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of accounts, 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 accounting software.

Further, the audit trail (edit log) facility in the accounting software was enabled and operational throughout the financial year. During the course of our audit, we did not come across any instance indicating that the audit trail feature was tampered with.

For **BARWAL & ASSOCIATES**
Chartered Accountants
(Firm Registration No.: 022378N)



Sonia Barwal
Partner

(Membership No.: 504332)
UDIN: 26504332OIZVLM9024



Place: New Delhi
Date: 30-05-2026

Annexure-A to the Auditor's Report

Annexure A referred to in Paragraph under the heading "Report on other legal and regulatory requirements" of our report of even date on the financial statements of **Shri Krishna Prasadam Limited** ("The Company")

In terms of the information and explanations sought by us and given by the company and the books of accounts and records examined by us in the normal course of audit and to the best of our knowledge and belief we state that: -

- (i)
- a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- (B) The Company does not have any intangible assets. Accordingly, reporting under clause 3(i)(a)(B) is not applicable.
- b) The company conducts a comprehensive physical verification of fixed assets on periodical basis. In our opinion and on the basis of test checks, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. On the basis of test checks conducted during audit procedure, we have not noticed any material discrepancy in the physical verification of fixed assets.
- c) The company doesn't have any immovable property during the year, the requirement to report on clause 3(i)(c) of the Order is not applicable to the Company and hence not commented upon.
- d) 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 revalued its Property, Plant and equipment 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 against the Company for holding Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made there under.
- (ii)
- a) The company has not dealt in any inventory during the year. Thus, paragraph 3(ii)(a) of the order is not applicable and hence not commented upon.
- b) The Company has not availed working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Thus, paragraphs 3(ii)(b) of the order are not applicable and hence not commented upon.



- (iii) The Company has neither made any investment nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firm, limited liability partnership or other parties. Hence, the conditions mentioned under paragraph 3(iii) of the Order are not applicable and hence not commented upon.
- (iv) There are no loans, investments, guarantees, and security in respect of which provisions of sections 185 and 186 of the Companies Act, 2013 are applicable and accordingly, the requirement to report on clause 3(iv) of the Order is not applicable to the Company and hence not commented upon.
- (v) The Company has neither accepted any deposit from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company and hence not commented upon.
- (vi) According to the information and explanations given to us, the maintenance of cost records has not been prescribed by the Central Government under section 148(1) of the Act, for any of the services rendered by the Company. Therefore, in our opinion, the provisions of clause 3(vi) of the Order are not applicable to the Company and hence not commented upon.
- (vii)
- a) The company is generally been regular in depositing undisputed statutory dues with appropriate authorities 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 other statutory dues to the extent applicable to it.
- b) There are no dues of income tax, Goods and service tax, duty of customs, duty of excise, to the extent applicable outstanding on account of any dispute hence provisions of this clause are not applicable and hence not commented upon.
- (viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company and hence not commented upon.



- (ix) Based upon the audit procedures performed and the information and explanations given by the management: -
- (a) The company has not defaulted in repayment of loans or other borrowings or in repayment of interest thereon to any lender during the year.
 - (b) Based on the representation given by the management, the Company has not been declared as willful defaulter by any bank or financial institution or government or any government authority.
 - (c) On an overall examination of the financial statements of the Company, the term loans were utilized for the purpose for which these were obtained.
 - (d) On an overall examination of the financial statements of the Company, the Company has not utilized any funds raised on short-term basis for long-term purpose.
 - (e) The Company does not have any subsidiaries, associates or joint ventures. Hence, the requirement to report on clause (ix)(e) of the Order is not applicable to the Company and hence not commented upon.
 - (f) The Company does not hold any investment in any subsidiary, associate, or joint venture (as defined under the Companies Act, 2013) during the year ended 31 March 2026. Accordingly, the provisions of Clause 3(ix)(f) of the Companies (Auditor's Report) Order, 2020 are not applicable and hence not commented upon.
- (x)
- a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.
 - b) Pursuant to the Resolution plan approved by the National Company Law Tribunal under the provisions of insolvency and Bankruptcy Code, 2016, the company during the year has raised funds through allotment of equity shares to the Resolution Applicant. In accordance with the requirements of Clause 3(x)(a) of CARO 2020, and based on the information and explanations provided to us and the audit procedures performed by us, we report that the monies so raised have been applied by the company for the purposes contemplated in the approved Resolution Plan and no material deviations in the utilization of the such funds have come to our notice.
- (xi)
- a) No fraud by the Company or no fraud on the Company has been noticed or reported during the year. Hence the further disclosures in respect of this clause are not applicable to the company and hence not commented upon.



- b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor / secretarial auditor or by us in Form ADT - 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) No whistle-blower complaints have been received by the company during the year. Hence the further disclosures in respect of this clause are not applicable to the company and hence not commented upon.
- (xii) The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.
- (xiii) The transactions with the related parties are in compliance with the provisions of sections 177 and 188 of the Act to the extent applicable and are properly disclosed in the financial statements as required by the applicable Indian Accounting Standards.
- (xiv)
- a) The Company is required to have an internal audit system under the provisions of the Companies Act, 2013. The company has internal audit system in place; however, the internal audit report is not yet made available to us for verification. Consequently, we are unable to comment on the adequacy of the internal audit system with regard to the size and nature of the its business.
- b) Since we are unable to obtain any of the internal audit reports of the company as stated above, hence the same have not been entirely considered by us.
- (xv) The company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company and hence not commented upon.
- (xvi)
- a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company and hence not commented upon.
- b) The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year. Accordingly, the requirement to report on clause (xvi)(b) of the Order is not applicable to the Company and hence not commented upon.
- c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on the same is not applicable to the Company and hence not commented upon.



- (xvii) In our opinion and according to the information and explanations given to us, the Company has incurred cash losses of Rs. 257.72 thousand during the current financial year. The Company had also incurred cash losses of Rs.1,27,538.71 thousand in the immediately preceding financial year.
- (xviii) In our opinion and according to the information and explanations given to us, during the year, M/s A K P S & Co Chartered Accountants, the erstwhile statutory auditor of the Company, resigned from their office with effect from 31/08/2025. We have obtained and reviewed the resignation letter along with the information and explanations made available to us by the management and those charged with governance. Based on the audit procedures performed and the audit evidence obtained by us, we are of the opinion that there are no objections, issues or concerns raised by the outgoing auditor.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is 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.
- (xx) The requirements as stipulated by the provisions of Section 135 are not applicable to the Company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable and hence not commented upon.
- (xxi) The attached financial statements are standalone financial statements. Accordingly, paragraph 3(xxi) of the Order is not applicable to the company and hence not commented upon.

For **BARWAL & ASSOCIATES**

Chartered Accountants

(Firm Registration No.: 022378N)



Sonia Barwal
Partner

(Membership No.: 504332)



UDIN: 26504332OIZVLM9024

Place: New Delhi

Date: 30-05-2026

ANNEXURE - B" referred to in paragraph under the heading "Report on other Legal and Regulatory requirements" of our report to the members of Shri Krishna Prasadam Limited 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 **Shri Krishna Prasadam Limited** ("the Company") as on 31st March, 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 directors 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 ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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



Opinion

In our opinion, and according to the information and explanations given to us and based on our audit, no material weaknesses have been identified in the operating effectiveness of the Company's internal financial controls system over financial reporting as at March 31, 2026.

In our opinion, on the achievement of the objectives of the control criteria, the Company has maintained in all material respects, adequate internal financial controls over financial reporting and, such internal financial controls over financial reporting were reporting effectively as of 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 Barwal & Associates

Chartered Accountants

Firm Registration No. 022378N



Sonia Barwal

Partner

Membership No. 504332

UDIN: 26504332OIZVLM9024



Place: New Delhi

Date : 30-05-2026

SHRI KRISHNA PRASADAM LIMITED
(CIN: L70200DL2009PLC190708)

Balance Sheet as at March 31,2026

(Rs. In Lakhs)

S. No.	Particulars	As at 31st March,2026 (Audited)	As at 31st March,2025 (Audited)
ASSETS			
(1)	Non-Current Asset		
a	Property, Plant and Equipment	0.06	0.14
b	Deferred Tax Asset (Net)	-	0.06
		0.06	0.20
(2)	Current Assets		
a	Financial Assets		
	(i) Trade Receivable	-	-
	(ii) Cash & cash equivalents	3.05	0.57
	(iii) Other financial assets	0.30	-
b	Current Tax Assets	1.65	-
c	Other current assets	2.20	0.50
		7.20	1.07
	TOTAL ASSETS	7.26	1.27
EQUITY & LIABILITIES			
(1)	Equity		
a	Equity share capital	201.60	1,010.00
b	Other equity	(246.44)	(1,017.62)
		(44.84)	(7.62)
(2)	Liabilities		
(2A)	Non-Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	12.49	5.97
b	Deferred Tax Liability (Net)	-	-
		12.49	5.97
(2B)	Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	34.50	0.50
	(ii) Trade Payables		
	A. Total outstanding dues of micro enterprises and small enterprises	0.01	-
	B. Total outstanding dues of creditors other than micro enterprises and small enterprises	2.05	2.18
	C. Unbilled dues	0.84	-
	(iii) Other financial liabilities	0.99	-
b	Other Current Liabilities	1.21	0.24
		39.60	2.92
	TOTAL EQUITY AND LIABILITIES	7.26	1.27

For & On behalf of the Board of Directors of
Shri Krishna Prasadam Limited

PARMOD Digitally signed
by PARMOD
CHAND CHAND JOSHI
JOSHI Date: 2026.05.30
17:12:49 +05'30'

(Parmod Chand Joshi)

Additional Executive Director
DIN: 08921222
Place : New Delhi
Date : 30-05-2026

Suryakant Digitally signed by
Suryakant Gupta
Gupta Date: 2026.05.30
18:18:47 +05'30'

(Suryakant Gupta)

Chairman & Independent Director
DIN:06606258
Place : New Delhi
Date : 30-05-2026

SHRI KRISHNA PRASADAM LIMITED
(CIN: L70200DL2009PLC190708)

Statement of Audited Financial Results For the Quarter Ended 31st March, 2026

(Rs. In Lakhs)

S. No.	Particulars	Quarter Ended			Year to Date Ended	
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
I	Net Revenue from Operations	5.08	-	-	21.58	-
II	Other Income	-	-	-	-	-
III	Total Income from operations (I and II)	5.08	-	-	21.58	-
	Expenses					
	a. Cost of Material Consumed	-	-	-	-	-
	b. Purchase of Traded Goods/Stock-in Trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-	-	-	-	-
	d. Employee benefits expense	1.77	1.18	-	3.74	0.50
	e. Finance Cost	(0.06)	0.13	-	0.58	0.00
	f. Depreciation and Amortization expense	0.02	0.02	0.21	0.08	0.21
	g. Other Expenses	7.31	2.78	1,239.53	19.85	1,274.88
IV	Total Expenses	9.04	4.11	1,239.73	24.24	1,275.59
V	Profit / (Loss) before exceptional items (III - IV)	(3.95)	(4.11)	(1,239.73)	(2.66)	(1,275.59)
VI	Exceptional Items - Expenditure / (Income)	(1.02)	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	(2.94)	(4.11)	(1,239.73)	(2.66)	(1,275.59)
VIII	Tax Expense					
	a) Current Tax Expense / Excess or (Less) Provision of Tax	0.06	-	(0.19)	0.06	(0.19)
	b) Deferred tax	-	-	-	-	-
IX	Profit / (Loss) from the continuing operations (VII-VIII)	(2.99)	(4.11)	(1,239.55)	(2.72)	(1,275.41)
X	Profit / (Loss) from the discontinuing operations	-	-	-	-	-
XI	Tax Expense discontinuing operations	-	-	-	-	-
XII	Profit / (Loss) from the discontinuing operations (after tax) (X-XI)	-	-	-	-	-
XIII	Net Profit / (Loss) for the period (IX+XII)	(2.99)	(4.11)	(1,239.55)	(2.72)	(1,275.41)
	Other Comprehensive Income					
	(a) Item that will not be reclassified to Profit or Loss	-	-	-	-	-
	Less: Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	(a) Item that will be reclassified to Profit or Loss	-	-	-	-	-
	Less: Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XIV	Total - Other Comprehensive Income	-	-	-	-	-
XV	Total Comprehensive income for the period (XIII+XIV) comprising Profit/(Loss) and other comprehensive income for the period	(2.99)	(4.11)	(1,239.55)	(2.72)	(1,275.41)
	Equity Share Capital	201.60	201.60	1,010.00	201.60	1,010.00
	Reserves (Excluding Revaluation Reserves) as shown in audited Balance Sheet of the previous year	-	-	-	-	-
XVI	Earning Per Equity Share (For continuing operations)-Basic & Diluted	(0.15)	(0.20)	(12.27)	(0.07)	(12.63)
XVII	Earning Per Equity Share (For discontinuing operations)-Basic & Diluted	-	-	-	-	-
XVIII	Earning Per Equity Share (For continuing and discontinuing operations)-Basic & Diluted	(0.15)	(0.20)	(12.27)	(0.07)	(12.63)

Notes

- The above financial results were reviewed by the Audit Committee of the board and have been approved by the Board of Directors in their meeting held on 30th May 2026.
- Figures have been re-grouped, re-arranged or re-classified, wherever considered necessary to make them comparable.
- Provision for tax has been made as per Income Tax Act, 1961. Tax expense includes both Current Tax and Deferred Tax.
- Presently, the Company has commenced business activities during the reporting period and operates in a single business segment only.
- In view of substantial brought-forward losses and the intention to file Form 10-IC to opt out of MAT, no current tax liability is expected; accordingly, no provision for income tax has been recognised for the period.

For and on behalf of the Board of Directors
SHRI KRISHNA PRASADAM LIMITED

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(Parmod Chand Joshi)

Suryakant
Gupta

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Suryakant Gupta
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(Suryakant Gupta)

Additional Executive Director **Chairman & Independent Director**
DIN: 08921222 **DIN:06606258**
Place : New Delhi Place : New Delhi
Date : 30-05-2026 Date : 30-05-2026

SHRI KRISHNA PRASADAM LIMITED
CIN: - L70200DL2009PLC190708

Statement of cash flows for the year ended March 31, 2026

(Rs. In Lakhs)

S. No	Particulars	As at 31st March,2026 (Audited)	As at 31st March,2025 (Audited)
A. Cash Flow From Operating Activity			
	Net Profit / (Loss) Before Tax	(2.66)	(1,275.59)
	Adjustments for :		-
Add:	Depreciation and Amortisation	0.08	0.21
Add:	Finance Costs	0.57	-
	Operating profit / (loss) before working capital Changes	(2.01)	(1,275.39)
Changes in working capital			
Adjustments for (increase) / decrease in operating assets			
	(Increase)/decrease in Inventory	-	465.12
	(Increase)/decrease in Trade receivable	-	46.59
	(Increase)/decrease in Other financial assets	(0.30)	-
	(Increase)/decrease in Other current assets	(1.69)	850.64
Adjustments for increase / (decrease) in operating liabilities			
	Increase/(decrease) in Trade payables	0.72	2.39
	Increase/(decrease) in Other financial liabilities	0.99	(0.22)
	Increase/(decrease) in Other current liabilities	0.97	(0.32)
	Cash generated from operations	(1.31)	88.81
	Income taxes paid (net of refund)	(1.65)	(0.05)
	Net cash flow from / (used in) operating Activities (A)	(2.96)	88.75
B. Cash Flow From Investing Activity			
	Investment in Capital Expenditure	-	(0.15)
	Interest on fixed deposits	-	-
	Net cash flow from / (used in) Investing Activities (B)	-	(0.15)
C. Cash Flow From Financing Activity			
	Proceeds From Equity Shares / Preference Shares		
	Proceeds From Borrowings	6.00	0.50
	Repayment of borrowings	(0.50)	(92.77)
	Finance Cost	(0.06)	-
	Proceeds From Other Equity	-	1.00
	Net cash flow from / (used in) Financing Activities (C)	5.44	(91.27)
	Net increase / decrease in cash & cash equivalent (A+B+C)	2.48	(2.66)
	Cash & Cash Equivalent at the Beginning of Year	0.57	3.24
	Cash & Cash Equivalent at the End of Year	3.05	0.57

**For & On behalf of the Board of Directors of
Shri Krishna Prasadam Limited**

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(Parmod Chand Joshi)

Additional Executive Director
DIN: 08921222
Place : New Delhi
Date : 30-05-2026

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Date: 2026.05.30
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(Suryakant Gupta)

Chairman & Independent Director
DIN:06606258
Place : New Delhi
Date : 30-05-2026

DECLARATION

[PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.]

It is hereby declared and confirmed that the Auditor's Report on the Annual Audited standalone financial results for year ended 31st March 2026 as given by the Statutory Auditors of the Company, M/s Barwal & Associates., Chartered Accountants, (FRN: 022378N) is with unmodified opinion.

This declaration is issued in compliance of Regulation 33 (3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

For Shri Krishna Prasadam Limited

Gurjeet Kaur

Company Secretary & Compliance Officer

Membership No. A65759

Place: Delhi

Date: 30th May, 2026.