

Entry India Projects Private Limited

Registered Office: E-14, Defence Colony, New Delhi - 110024
E-mail : contact@eippi.com • Mob.: 9289279538

Date: 29.05.2026

To,
The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Reference Scrip Code: 957093, ISIN: INE368Y08018

Sub: Outcome of the Board Meeting regarding approval of the Audited Annual Standalone & Consolidated Financial Results for the Financial Year ended on 31st March, 2026

Ref: Regulation 52(2), 52(3)(a), 52(4) and 54(3) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 52(2), 52(3)(a), 52(4) and 54(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the following documents as approved by the Board of Directors of the Company at its meeting held on Friday, 29th May, 2026 commenced on 05:00 P.M. and concluded on 06:00 P.M.

1. Audited Annual Standalone & Consolidated Financial Results for the 04th quarter and Financial Year ended on 31st March, 2026 including the Cash Flow Statement and Statement of Assets and Liabilities.
2. Auditor's Report issued for Audited Annual Standalone & Consolidated Financial Results by the Statutory Auditor of the Company for the Financial Year ended on 31st March, 2026.
3. Declaration for audit report with unmodified opinion pursuant to Regulation 52(3)(a) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
4. Details required under Regulation 52(4) of SEBI (LODR) Regulation, 2015.
5. Asset Cover Certificate under Regulation 54(3) of SEBI (LODR) Regulation, 2015 for the financial year ended 31.03.2026.
6. To Convene the Extra Ordinary General Meeting of the Company on Friday, 05th June, 2026.

Kindly take the above on your records.

Thanking You,

Yours faithfully,
For Entry India Projects Private Limited

Kuldeep Bhardwaj
Company Secretary



Encl: As above

CIN: U45400DL2008PTC173053

ENTRY INDIA PROJECTS PRIVATE LIMITED
CIN - U45400DL2008PTC173053
Regd. Office - E-14, Defence Colony, New Delhi - 110024
e-mail: contnet@eiippl.com

AUDITED STANDALONE FINANCIAL RESULTS FOR THE 4TH QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in '000 except per share data and ratios)

Particulars	Quarter ended March 31, 2026	Quarter ended December 31, 2025	Quarter ended March 31, 2025	Current Year ended March 31, 2026	Previous Year ended March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
1. Income					
Revenue from Operations	10,177	10,177	9,262	37,200	36,363
Other Income	5,392	1,23,981	9,257	1,36,688	11,065
Total income	15,568	1,34,157	18,518	1,73,888	47,427
2. Expenses					
Employee benefits expense	1,284	1,395	902	4,963	3,484
Depreciation	1,099	1,071	1,124	3,919	4,483
Professional Expenses	1,726	251	705	2,580	2,524
Financial Expenses	7,376	9,322	9,388	35,938	23,915
Other expenses	697	1,157	785	6,144	3,959
Total Expenses	12,182	13,196	12,905	53,545	38,365
3. Profit / (Loss) before tax (1-2)	3,387	1,20,961	5,614	1,20,343	9,062
4. Tax Expenses:					
Current Tax	1,492	29,420	1,229	30,913	2,611
Deferred Tax	(67)	(65)	(76)	(167)	(302)
Total Tax Expenses	1,426	29,355	1,153	30,746	2,309
5. Net Profit / (Loss) from the Year/Period (3-4)	1,961	91,606	4,460	89,597	6,753
6. Other Comprehensive Income (OCI):					
i. Items that will not be reclassified to Statement of Profit & Loss(net of tax)	(9,780)	-	(1,27,054)	(9,780)	(1,27,054)
7. Total Comprehensive Income for the Year/Period (5+6)	(7,819)	91,606	(1,22,594)	79,817	(1,20,300)
8. Earnings per equity share (EPS):					
i. Basic (In Rupees)	1.26	58.98	2.87	57.69	4.35
ii. Diluted (In Rupees)	0.82	38.36	1.86	37.52	2.81
9. Paid-up equity share capital:					
Equity Share capital of Rs.10 each	15,531	15,531	15,531	15,531	15,531
10. Other Equity	9,07,151	9,14,970	8,27,334	9,07,151	8,27,334
11. Net Worth	8,85,375	8,83,414	7,95,778	8,85,375	7,95,778
12. Paid-up debt capital	4,99,397	5,39,686	5,12,402	4,99,397	5,12,402
13. Debenture Redemption Reserve	-	-	-	-	-
14. Debt-equity ratio	0.56:1	0.61:1	0.64:1	0.56:1	0.64:1
15. Debt service coverage ratio	0.09	9.93	1.01	0.93	0.88
16. Interest service coverage ratio	1.61	14.09	1.72	4.46	1.57

- The above financial results were approved by the Board of Directors in their meetings held on 29.05.2026
- The company is primarily engaged in the business of carrying on the business of construction of residential houses, commercial buildings, flats and buildings etc. and other allied activities. All the activities of the Company revolve around the primary business, as such there are no separate reportable segment.
- The audit of the same has been carried out by the statutory auditor of the company.
- Figures for the previous periods / years have been regrouped / reclassified, wherever necessary to correspond with the current period / years classification / disclosure.
- The figures for the current quarter ended March 31, 2026 and quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year ended March 31, 2026 and March 31, 2025 respectively and the published year to date figures upto third quarter ended December 31, 2025 and December 31, 2024.
- Formulae for computation of ratios are as follows:
 - Debt/Equity ratio: Debt/Equity. Debt represents borrowings. Equity includes Equity Share Capital and Other Equity excluding Revaluation Reserve.
 - Debt Service Coverage Ratio: Profit/(Loss) Before Interest, Depreciation and Tax/(Interest Expenses+Principal Repayment of borrowings made during the period/year).
 - Interest Service Coverage Ratio: Profit/(Loss) Before Interest, Depreciation and Tax/Interest Expenses.
 - Net Worth: Total Equity excluding Other Comprehensive Income, Revaluation Reserve and reserves created out of amalgamation.

For and on behalf of the Board of Directors



Alok Dhir

Alok Dhir
Director
DIN: 00034335



Place: New Delhi
Date: 29.05.2026

ENTRY INDIA PROJECTS PRIVATE LIMITED
CIN - U45400DL2008PTC173053
Regd. Office - E-14, Defence Colony, New Delhi - 110024
e-mail: contact@eipl.com

AUDITED STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

(Rs. in '000)

PARTICULARS	As at 31st March, 2026.	As at 31st March, 2025
	Audited	Audited
I. ASSETS		
(1) Non-current assets		
Property, plant and equipment	4,19,356	4,19,685
Financial Assets		
(i) Investments	3,76,826	3,30,756
(ii) Loans	1,85,500	95,795
Other Non-Current Assets	52,951	25,480
Total Non-Current Assets	<u>10,34,634</u>	<u>8,71,717</u>
(2) Current Assets		
Financial Assets		
(i) Investments	2,65,490	3,89,216
(ii) Trade Receivables	1,251	1,922
(iii) Cash and cash equivalents	439	773
(iv) Loans	18,500	1,14,000
(v) Other financial assets	9,555	8,140
Other current assets	1,50,892	4,984
Total Current Assets	<u>4,46,127</u>	<u>5,19,035</u>
TOTAL ASSETS	<u>14,80,761</u>	<u>13,90,752</u>
II. EQUITY AND LIABILITIES		
(1) Equity		
Equity share capital	15,531	15,531
Other equity	9,07,151	8,27,334
Total Equity	<u>9,22,683</u>	<u>8,42,865</u>
(2) Liabilities		
Non Current Liabilities		
Financial Liabilities		
(i) Borrowings	3,74,897	4,92,149
Deferred tax liabilities (net)	11,573	15,029
Total Non-Current liabilities	<u>3,86,469</u>	<u>5,07,178</u>
Current Liabilities		
Financial Liabilities		
(i) Borrowings	1,24,500	20,253
(ii) Other Financial Liabilities	15,517	17,257
Others Current Liabilities	680	588
Current tax liabilities	30,913	2,611
Total Current liabilities	<u>1,71,609</u>	<u>40,709</u>
TOTAL EQUITY AND LIABILITIES	<u>14,80,761</u>	<u>13,90,752</u>

For and on behalf of the Board of Directors



Alok Dhir

Alok Dhir
Director
DIN: 00034335



Place: New Delhi
Date: 29.05.2026

AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. in '000)

Particulars	For the Year Ended 31 March 2026	For the Year Ended 31 March 2025
A. Cash flow from operating activities		
Profit/(loss) before tax	1,20,343	9,062
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation	3,919	4,483
Interest Income	(16,186)	(10,413)
Profit on Sale of securities	1,486	(372)
Operating Profit/(loss) before working capital adjustments	1,09,562	2,761
Working Capital Adjustments:		
Changes in trade receivables	671	(1,236)
Changes in other current & Other liabilities	(1,649)	(2,299)
Changes in other current assets	(1,47,323)	(2,369)
	(38,739)	(3,143)
Less: Income tax paid (net of refunds)	(2,611)	(2,898)
Cash flow from Operating Activities (A)	(41,350)	(6,041)
B. Cash Flow from Investing activities		
Payment for Property, Plant & Equipment	(3,590)	(134)
Payment for CWIP	(27,471)	(25,480)
Purchase of Gold	(592)	(316)
Purchase of Investments in Securities	(3,08,851)	(1,53,932)
Proceeds from the sale of Investments	3,72,545	94,265
Inter Corporate Loans given	5,795	(1,88,680)
Interest Received	16,186	10,413
Net cash flow from (used in) Investing activities (B)	54,021	(2,63,864)
C. Cash Flow from Financing activities		
Proceeds/(Repaid) of Loans from Bank	(13,657)	1,65,101
Net cash flow (used in) from financing activities (C)	(13,657)	1,65,101
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(985)	(1,04,805)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE QUARTER/YEAR	(1,02,973)	1,832
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR*	(1,03,958)	(1,02,973)
COMPONENTS OF CASH AND CASH EQUIVALENTS		
Cash on hand	439	217
Balances with scheduled banks:		
On current accounts	-	11
Cheque in hand	-	544
Total	439	773
Less: Bank overdraft used for cash management purpose	1,04,397	1,03,745
	(1,03,958)	(1,02,973)

1. The cash flow has been prepared under the "indirect method" as set out in Indian Accounting Standard (IND AS) 7 - Statement of Cash Flows

For and on behalf of the Board of Directors



Alok Dhir

Alok Dhir
Director
DIN: 00034335



Place : New Delhi
Date: 29.05.2026

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026
(Rs. in '000 except per share data and ratios)

Particulars	Current Year ended March 31, 2026	Current Year ended March 31, 2025
	Audited	Audited
1. Income		
Revenue from Operations	37,200	36,363
Other Income	1,36,688	11,065
Total income	1,73,888	47,427
2. Expenses		
Employee benefits expense	4,963	3,484
Depreciation	3,919	4,483
Professional Expenses	2,580	2,524
Financial Expenses	35,938	23,915
Other expenses	6,144	3,959
Total Expenses	53,545	38,365
3. Profit / (Loss) before share of profit of associates and tax (1-2)	1,20,343	9,062
Add/Less: Share of profit / (Loss) of associates	(4,034)	(5,521)
3a. Profit / (Loss) before tax	1,16,309	3,542
4. Tax Expenses:		
Current Tax	30,913	2,611
Deferred Tax	(167)	(302)
Total Tax Expenses	30,746	2,309
5. Net Profit / (Loss) from the Year/Period (3a-4)	85,563	1,233
6. Other Comprehensive Income (OCI):		
i. Items that will not be reclassified to Statement of Profit & Loss (net of tax)	(13,996)	(1,88,224)
7. Total Comprehensive Income for the Year/Period (5+6)	71,568	(1,86,991)
8. Earnings per equity share (EPS):		
i. Basic (In Rupees)	55.09	0.79
ii. Diluted (In Rupees)	35.83	0.51
9. Paid-up equity share capital:		
Equity Share capital of Rs.10 each	15,531	15,531
10. Other Equity	13,19,097	12,47,529
11. Net Worth	12,97,320	12,15,973
12. Paid-up debt capital	4,99,397	5,12,402
13. Debenture Redemption Reserve	-	-
14. Debt-equity ratio	0.38:1	0.42
15. Debt service coverage ratio	0.93	0.88
16. Interest service coverage ratio	4.46	1.57

- The above financial results were approved by the Board of Directors in their meetings held on 29.05.2026
- The company is primarily engaged in the business of carrying on the business of construction of residential houses, commercial buildings, flats and buildings etc. and other allied activities. All the activities of the Company revolve around the primary business, as such there are no separate reportable segment.
- The audit of the same has been carried out by the statutory auditor of the company.
- Figures for the previous periods / years have been regrouped / reclassified, wherever necessary to correspond with the current period / years classification / disclosure.
- Formulae for computation of ratios are as follows:
 - Debt/Equity ratio: Debt/Equity. Debt represents borrowings. Equity includes Equity Share Capital and Other Equity excluding Revaluation Reserve.
 - Debt Service Coverage Ratio: Profit/(Loss) Before Interest, Depreciation and Tax/(Interest Expenses+Principal Repayment of borrowings made during the year).
 - Interest Service Coverage Ratio: Profit/(Loss) Before Interest, Depreciation and Tax/Interest Expenses.
 - Net Worth: Total Equity excluding Other Comprehensive Income, Revaluation Reserve and reserves created out of amalgamation.

For and on behalf of the Board of Directors



Alok Dhir
Alok Dhir
Director
DIN: 00034335

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AUDITED CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(Rs. in '000)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
	Audited	Audited
I. ASSETS		
(1) Non-current assets		
Property, plant and equipment	4,19,356	4,19,685
Investment in associates	4,80,655	4,88,904
Financial Assets		
(i) Investments	3,08,117	2,62,047
(ii) Loans	1,85,500	95,795
Other Non-Current Assets	52,951	25,480
Total Non-Current Assets	14,46,579	12,91,912
(2) Current Assets		
Financial Assets		
(i) Investments	2,65,490	3,89,216
(ii) Trade Receivables	1,251	1,922
(iii) Cash and cash equivalents	439	773
(iv) Loans	18,500	1,14,000
(v) Other financial assets	9,555	8,140
Other current assets	1,50,892	4,984
Total Current Assets	4,46,127	5,19,035
TOTAL ASSETS	18,92,706	18,10,947
II. EQUITY AND LIABILITIES		
(1) Equity		
Equity share capital	15,531	15,531
Other equity	13,19,097	12,47,529
Total Equity	13,34,628	12,63,060
(2) Liabilities		
Non Current Liabilities		
Financial Liabilities		
(i) Borrowings	3,74,897	4,92,149
Deferred tax liabilities (net)	11,573	15,029
Total Non-Current liabilities	3,86,469	5,07,178
Current Liabilities		
Financial Liabilities		
(i) Borrowings	1,24,500	20,253
(ii) Other Financial Liabilities	15,517	17,257
Others Current Liabilities	680	588
Current tax liabilities	30,913	2,611
Total Current liabilities	1,71,609	40,709
TOTAL EQUITY AND LIABILITIES	18,92,706	18,10,947

For and on behalf of the Board of Directors

Place: New Delhi
Date: 29.05.2026



Alok Dhir
Alok Dhir
Director
DIN: 00034335



AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. in '000)

Particulars	For the Year Ended 31 March 2026	For the Year Ended 31 March 2025
A. Cash flow from operating activities		
Profit/(loss) before tax	1,16,309	3,542
Adjustments to reconcile profit before tax to net cash flows:		
Share in Associate profit	4,034	5,521
Depreciation	3,919	4,483
Interest Income	(16,186)	(10,413)
Profit on Sale of securities	1,486	(372)
Operating Profit/(loss) before working capital adjustments	1,09,562	2,761
Working Capital Adjustments:		
Changes in trade receivables	671	(1,236)
Changes in other current & Other liabilities	(1,649)	(2,299)
Changes in other current assets	(1,47,323)	(2,369)
	(38,739)	(3,143)
Less: Income tax paid (net of refunds)	(2,611)	(2,898)
Cash flow from Operating Activities (A)	(41,350)	(6,041)
B. Cash Flow from Investing activities		
Payment for Property, Plant & Equipment	(3,590)	(134)
Payment for CWIP	(27,471)	(25,480)
Purchase of Gold	(592)	(316)
Purchase of Investments in Securities	(3,08,851)	(1,53,932)
Proceeds from the sale of Investments	3,72,545	94,265
Inter Corporate Loans given	5,795	(1,88,680)
Interest Received	16,186	10,413
Net cash flow from (used in) Investing activities (B)	54,021	(2,63,864)
C. Cash Flow from Financing activities		
Proceeds/(Repaid) of Loans from Bank	(13,657)	1,65,101
Net cash flow (used in) from financing activities (C)	(13,657)	1,65,101
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(985)	(1,04,805)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	(1,02,973)	1,832
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	(1,03,958)	(1,02,973)
COMPONENTS OF CASH AND CASH EQUIVALENTS		
Cash on hand	439	217
Balances with scheduled banks:		
On current accounts	-	11
Cheque in hand	-	544
Total	439	773
Less: Bank overdraft used for cash management purpose	1,04,397	1,03,745
	(1,03,958)	(1,02,973)

1. The cash flow has been prepared under the "indirect method" as set out in Indian Accounting Standard (IND AS) 7 - Statement of Cash Flows

For and on behalf of the Board of Directors

Place : New Delhi
Date: 29.05.2026



Alok Dhir
Alok Dhir
Director
DIN: 00034335



INDEPENDENT AUDITORS' REPORT

To The Board of Directors of
M/s Entry India Projects Pvt. Ltd.

Report on the audit of the Standalone Financial Results

1. Opinion

We have audited the accompanying standalone financial results of **M/s Entry India Projects Pvt. Ltd.** (hereinafter referred to as the "Company") for the quarter and year ended 31st March 2026 (hereafter referred to as the "Standalone Financial Results") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred to as 'Listing Regulations'), which has been initialed by us for identification purpose only.

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

(i) are presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2026.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's 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 results.

3. Management's and Board of Directors' Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements of the company. The Company's Management and the Board of Directors are responsible for the preparation

and presentation of these standalone financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. 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 system with reference to standalone financial statements in place and the operating effectiveness of such controls but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.



- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

5. Other Matters

The standalone financial results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures to the third quarter of the current financial year which were subject to limited review by us as required under the Listing Regulations. Our opinion is not modified in respect of the matter stated above.

UDIN: 26075488VIEJBJ3466

For KPMC and Associates
Chartered Accountants
FRN No. 005359C



(Sanjay Mehra)
Partner
M.No. 075488

Place: Delhi
Date: 29/05/2026

INDEPENDENT AUDITORS' REPORT

To The Board of Directors of
M/s Entry India Projects Private Limited

Report on the audit of the Consolidated Financial Results

1. Opinion

We have audited the accompanying consolidated financial results of **M/s Entry India Projects Private Limited** (hereinafter referred to as the "Company") and its associate for the year ended 31st March 2026 (hereafter referred to as the "Consolidated Financial Results") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred to as 'Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of the associate entity, the aforesaid consolidates financial results:

- (i) include the annual financial results of the associates entity namely: Cygnet Projects Private Limited
- (i) are presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company and its associates entity for the year ended 31st March, 2026.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Company and its associates 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 consolidated financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's 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 consolidated financial results.

3. Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the consolidated financial statements of the company. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. 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 system with reference to consolidated financial statements in place and the operating effectiveness of such controls but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.



- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

5. Other Matters

The consolidated financial results include the audited financial results of one associates, whose financial statements/ financial results/ financial information includes shares of total net loss after tax of Rs 4,034 thousand and total share of other comprehensive loss of Rs 4,216 thousand for the period from 01st April 2025 to 31st March, 2026, as considered in the consolidated financial results, which have not been audited by us.

UDIN: 26075488WPBQND6246

For KPMC and Associates
Chartered Accountants
FRN No. 005359C



(Sanjay Mehra)
Partner
M.No. 075488

Place: Delhi
Date: 29/05/2026

Entry India Projects Private Limited

Registered Office: E-14, Defence Colony, New Delhi - 110024
E-mail : contact@eipl.com • Mob.: 9289279538

Date: 29.05.2026

To,
The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai-400001

Subject: Declaration pursuant to Regulation 52(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir

Pursuant to Regulation 52(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, I, Alok Dhir, Director of M/s Entry India Projects Private Limited do hereby declare that the Statutory Auditors of the Company M/s KPMC and Associates have issued an Audit Report with unmodified opinion on the Audited Annual Standalone & Consolidated Financial Results of the Company for the financial year ended 31st March, 2026.

Kindly take this declaration on your record.

Thanking you.

Yours faithfully,

For Entry India Projects Private Limited



Alok Dhir
Director
DIN: 00034335



Entry India Projects Private Limited

Registered Office: E-14, Defence Colony, New Delhi - 110024
E-mail : contact@eiplt.com • Mob.: 9289279538

Pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are furnishing the following information for the financial year ended on 31.03.2026:

(Rs. in '000 except per share data & ratios)

S. No.	Particulars	Remarks
1.	Debt-equity ratio;	0.56
2.	Debt service coverage ratio	0.93
3.	Interest service coverage ratio;	4.46
4.	Outstanding redeemable preference shares (quantity and value);	-
5.	Capital redemption reserve/debenture redemption reserve	-
6.	Net worth;	8,85,375
7.	Net profit after tax;	89,597
8.	Earnings Per Share Basic Diluted	57.69 37.52
9.	Current Ratio	2.60
10.	Long term debt to working capital	136.57
11.	Bad debts to account receivable ratio	-
12.	Current liability ratio	31.40%
13.	Total debt to total assets	34%
14.	Debtors turnover	0.03
15.	Inventory turnover	-
16.	Operating margin (%)	21.39%
17.	Net profit margin (%)	51.53%

18.	Sector specific equivalent ratio, as applicable	-
19.	Audited Annual Standalone & Consolidated Financial Results for the financial year ended 31.03.2026 as required under Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Enclosed

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

Thanking you,
Yours faithfully,

For Entry India Projects Private Limited


Alok Dhir
Director
DIN: 00034335



K P M C AND ASSOCIATES

Chartered Accountants
C-1, I Floor, RDC, Raj Nagar
Ghaziabad-201001
EMAIL : MAIL@KPMC.IN



To,
The Board of Directors,
Entry India Projects Private Limited
E-14, Defence Colony,
New Delhi-110024

Independent Auditor's Certificate on Maintaining Security Coverage Ratio in Respect of the Listed Unsecured Redeemable Non-convertible Debentures as on 31st March 2026 and Compliance its Covenants of Outstanding Listed Unsecured Redeemable Non-convertible Debentures as on 31st March 2026.

1. This certificate is issued at the request of the Company, having its registered office at E-14, Defence Colony, New Delhi-110024.
2. The accompanying "Annexure1" ('the Statement') certifying the Security Cover on Listed Unsecured Redeemable Non-Convertible Debentures as on 31st March 2026
3. The Company has Compliance with Covenants of Outstanding Listed Unsecured Redeemable Non-convertible Debentures as on 31st March 2026 duly signed by the authorized signatory of the Company, which we have initialed for identification purposes only. In accordance with para 3.1 (a) of Circular no. SEBI/HO/MIRSD/MIRSD_CARADT/CIR/P/2022/67 dated 19th May 2022; we have verified only book value of the assets provided in the certificate.

Management's Responsibility

4. The preparation of the Statement is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
5. The Management is also responsible for ensuring adherence that the details in the Statement are correct.

Auditor's Responsibility

6. It is our responsibility to provide reasonable assurance that the details as referred to in "Annexure 1" have been correctly extracted from the audited standalone financial statements, other supporting and other records produced before us.
7. We have carried out the following procedures for providing reasonable assurance;
 - a. Checked the security documents in case of Listed Unsecured Redeemable Non-convertible Debentures.
 - b. Audited the standalone financial result for the period ended 31st March 2026.

Head Office- 302, Gold Plaza, Karol Bagh, New Delhi



- c. Read the SEBI Circular SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19th May 2022.
 - d. Verified the arithmetic accuracy of calculation of ration mentioned in "Annexure 1".
8. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) (The "Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI) and Standards on Auditing specified under Section 143(10) of the Companies Act 2013. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
 9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion:

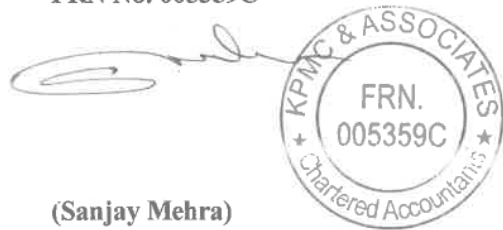
10. Based on our examination and procedure performed, as mentioned above, and according to information, explanations and other records produced before us including audited standalone financial statements and other relevant debts given in Column "A" to "J" as referred to in "Annexure 1" are true and correct.

Restriction on Use

11. This certificate is provided on specific request of the Company solely for onward submission to the Debenture Trustee i.e. Axis Trustee Services Limited/ Stock Exchanges and should not be used for any other purpose without our prior written consent. We neither accepts nor assumes any duty or liability for any other purpose or to any other party to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

UDIN: 26075488LCIRM07037

For KPMC and Associates
Chartered Accountants
FRN No. 005359C



(Sanjay Mehra)
Partner
M.No. 075488

Place: Delhi
Date: 29/05/2026

Annexure I

Rs'000

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari Passu Charge	Pari Passu Charge	Pari Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets ^v	Carrying value/book charge where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Total Value=(K+L+M+N)
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (incl. debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari-passu charge (excluding items covered in column F)	Assets offered as Security	(amount in negative)	(Total C to H)	Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets ^v	Carrying value/book charge where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Total Value=(K+L+M+N)
		Book Value	Book Value	Yes/No	Book Value	Book Value							Relating to Column F	
ASSETS														
Property, Plant and Equipment	All movable fixed assets and property mortgages located at defence colony, Delhi.	4,10,934					8,423		4,19,357					
Capital Work-in-Progress														
Right of Use Assets														
Goodwill														
Intangible Assets														
Intangible Assets under Development														
Investments	All investments in securities, Gold etc.						6,42,316		6,42,316					
Loans							2,04,000		2,04,000					
Inventories														
Trade Receivables							1,251		1,251					
Cash and Cash Equivalents	All cash and cash equivalents						439		439					
Bank Balances other than Cash and Cash Equivalents														

