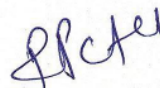


EMROCK CORPORATION LIMITED						
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND THE YEAR ENDED MARCH 31, 2026						
7th Floor, 715, Anushri Accolade-2, Nr. Ugati Lakeview, Science City Road, Sola, Ahmedabad, Gujarat, India, 380060. CIN: L74999MH1994PLC187866						
Sr. No.	Particulars	Rs. in Lakhs (except for share and per share data)				
		Quarter ended			Year ended	
		31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		Audited (Refer Note 3)	Unaudited	Audited (Refer Note 3)	Audited	Audited
	Income					
1	(a) Revenue From Operations	94.00	52.00	50.00	205.80	50.00
2	(b) Other Income	48.58	4.70	4.62	62.37	17.40
3	Total Revenue (1+2)	142.58	56.70	54.62	268.17	67.40
4	Expenses					
	(a) Cost of Construction	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of stock in trade	-	-	-	-	-
	(d) Employee Benefit Expenses	0.98	1.04	1.80	20.16	3.61
	(e) Finance Costs	0.00	0.41	-	0.41	-
	(f) Depreciation and Amortisation Expenses	0.22	0.22	0.06	0.68	0.06
	(g) Other expenditure	57.78	3.07	31.62	66.86	40.62
	Total Expenses (4)	58.99	4.74	33.48	88.11	44.29
5	Profit/(Loss) from ordinary activities before	83.59	51.96	21.14	180.06	23.11
6	Exceptional Items (3-4)	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	83.59	51.96	21.14	180.06	23.11
8	Tax Expense					
	- Current Tax	24.50	5.43	4.80	30.61	5.10
	- MAT Credit Entitlement	10.27	8.11	0.30	20.51	-
	- Tax of earlier years	7.85	-	-	7.85	-
	- Deferred Tax	0.06	0.09	0.51	0.06	1.01
	Total Tax Expense	42.57	13.63	5.61	59.04	6.11
9	Profit / (Loss) for the period (7-8)	41.02	38.33	15.53	121.02	17.00
10	Other Comprehensive Income, net of income tax					
	A. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	B. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income, net of income tax	-	-	-	-	-
11	Total Comprehensive Income for the period (9 +/- 10)	41.02	38.33	15.53	121.02	17.00
12	Paid-up equity share capital (face value of Rs 10/- per share)	1582	1,582	522	1,582	522
13	Earning per share (EPS) (of Rs 10/- each) (not annualised)					
	Basic/ Diluted EPS	0.26	0.24	0.30	0.77	0.33

By Order of Board

For EMROCK CORPORATION LIMITED



PARTH TULSIBHAI PATEL
(CHAIRMAN, DIRECTOR AND CFO)
DIN: 07289967

PLACE : AHMEDABAD
DATED : 12th May,2026

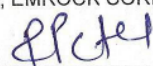
PART II: STANDLONE AUDITED SEGMENT WISE REPORTING , REVENUE, RESULTS, ASSETS, LIABILITIES					
PARTICULARS	RS.IN LAKHS				
	Quarter ended			Year Ended	
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
	Audited (Refer Note 3)	Unaudited	Audited (Refer Note 3)	Audited	Audited
1 Segment Revenue:					
(a) Net sales/income from operations					
Real Estate Business	70.00	47.00	-	146.80	50.00
Solar Business	24.00	5.00	-	59.00	-
Hospitality Business	-	-	-	-	-
Other Business	48.58	4.70	4.22	62.37	17.40
Total	142.58	56.70	4.22	268.17	67.40
2 Segment Results :					
Real Estate Business	20.14	12.64	-	66.25	-
Solar Business	6.91	1.34	-	26.63	-
Hospitality Business	-	-	-	-	-
Other Business	13.98	1.26	0.46	28.15	17.00
Total	41.02	15.24	0.46	121.02	17.00
Add: Other Unallocable Income net of unallocabl	-	-	-	-	-
Less Other Unallocable Exp	-	-	-	-	-
Less Finance Cost	-	-	-	-	-
Profit Before Tax	41.02	15.24	0.46	121.02	17.00
3 Segment Assets :					
Real Estate Business	365.00	365.00	-	365.00	-
Solar Business	1,436.70	1,335.32	-	1,436.70	-
Hospitality Business	52.23	0.39	-	52.23	-
Corporate (Unallocated)	0.79	1.01	0.52	0.79	0.52
Total	1,854.73	1,701.72	0.52	1,854.73	0.52
4 Segment Liabilities :					
Real Estate Business	-	-	-	-	-
Solar Business	5.25	-	-	5.25	-
Hospitality Business	-	-	-	-	-
Corporate (Unallocated)	0.67	5.90	15.07	0.67	15.07
Total	5.92	5.90	15.07	5.92	15.07
5 Captial Employed :					
(Segment Assets- Segment Liabilites)					
Real Estate Business	365.00	365.00	-	365.00	-
Solar Business	1,431.45	1,335.32	-	1,431.45	-
Hospitality Business	52.23	0.39	-	52.23	-
Corporate (Unallocated)	0.12	-4.88	-14.55	0.12	-14.55
Total	1,848.81	1,695.83	-14.55	1,848.81	-14.55

Note:

Based on the "Management Approach" as defined in IND-As 108- Operating Segment, the Chief Operating Decision Maker evaluate the Company's Performance and allocate resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments. The Accounting principles used in the preparation of the financial statement are consistently applied to record revenue and expenditure in individual segment.

The Segment Revenue is derived by pro-rata method

For and behalf of Board of Directors
For, EMROCK CORPORATION LIMITED


PARTH TULSIBHAI PATEL
(CHAIRMAN, DIRECTOR & CFO)
DIN: 07289967

PLACE : AHMEDABAD
DATED : 12th May,2026

Notes:	
1	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (including any amendment(s) / modification(s) / re-enactment(s) thereto), and other recognised accounting practices and policies to the extent applicable.
2	The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th May 2026
3	The figure of the current quarter and quarter ended 31st March, 2025 are the balancing figures between audited figures of the full financial year ended 31st March, 2025 and 31st March, 2025 respectively and published year to date figures upto third quarter 31st December, 2025 & 30th September, 2025 respectively.
4	The Audited statement of cash flow has been prepared under the indirect method as set out in Ind-AS- 7 on the " Statement of Cash Flows.
5	The Company is engaged in the business of Real Estate Development and trading of Transfer of Development Rights (TDR), Solar and Energy activities and Hospitality Sector operations. Considering the diversified nature of operations and the manner in which the Chief Operating Decision Maker ("CODM") reviews and monitors the business performance, the Company has identified Real Estate Activities, Solar & Energy Activities and Hospitality Activities as reportable segments in accordance with the requirements of Ind AS 108 – "Operating Segments". Accordingly, segment information has been prepared and disclosed in the financial statements in compliance with the requirements of Ind AS 108.
6	The Earning Per Share in respect of financial year ended 31st March, 2026 is for the whole year, whereas for the quarter ended period(s), it is only for that period.
7	The Board has not recommended any final dividend for the financial year ended on March 31, 2026.
8	Figures for the corresponding previous period (s) have been regrouped/reclassified/restated wherever necessary to make them comparable with those of the current period.

For and behalf of Board of Directors

PLACE: AHMEDABAD
DATED : 12th May, 2026PARTH TULSIBHAI PATEL
(CHAIRMAN, DIRECTOR & CFO)
DIN: 07289967

EMROCK CORPORATION LIMITED
 7th Floor, 715, Anushri Accolade-2, Nr. Ugati Lakeview, Science City Road,
 Sola, Ahmedabad, Gujarat, India, 380060.
 CIN: L41001GJ1994PLC168513

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

(Amount in Lakhs)

	2025-2026		2024-2025	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before tax		180.06		23.11
Adjustment for:				
Interest received on loans given	(62.37)		(16.87)	
Depreciation	0.68		0.06	
	-		-	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(61.68)		(16.81)
ADJUSTMENTS FOR WORKING CAPITAL CHANGES IN :		118.38		6.30
Inventories				
Trade Receivables				
Other Current Financial Assets	-		-	
Other Non Current Assets	0.00			
Other Current Assets	(46.20)		(38.14)	
Trade Receivables	48.60		(54.00)	
Trade Payables	3.35		2.02	
Other Current Liabilities	6.52		7.47	
		12.26		(82.65)
Cash Generated from (used in) Operations		130.64		(76.35)
Direct Taxes Paid	(24.97)	(24.97)	(4.89)	(4.89)
NET CASH GENERATED FROM (LOST IN) OPERATING ACTIVITIES		105.67		(81.24)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Other Non Current Assets	(751.54)		-14.35	
Purchase of Fixed Assets	(0.96)		(0.58)	-0.58
Investment in Capital Work In Progress	(1430.14)		0.00	
		(2182.63)		-14.35
NET CASH FROM (USED IN) INVESTING ACTIVITIES		(2182.63)		(14.93)
C) CASH FLOW FROM FINANCING ACTIVITIES				
Loans given during the year	(371.44)		(16.18)	
Repayment of Loan given	0.00		11.71	
Interest received on Loan given	62.37		16.87	
Proceeds from Borrowings	965.56		95.51	
Repayment of Borrowings	0.00		(9.07)	
Money Recd against share warrant and coveration of sharewarrant to Equity	1,521.73		0.00	
NET CASH USED IN FINANCING ACTIVITIES		2178.22		98.83
NET CHANGES IN CASH & CASH EQUIVALENTS(A+B+C)		101.26		2.66
OPENING BALANCE OF CASH & CASH EQUIVALENTS		3.59		0.93
CLOSING BALANCE OF CASH & CASH EQUIVALENTS		104.86		3.59
		101.26		2.66

Notes:

Closing Balance of Cash & Cash Equivalents (Refer Note No. 9)

	As at 31.03.2026	As at 31.03.2025
1 <u>Cash and Cash Equivalents Includes:</u>		
Cash in Hand	6.38	0.86
<u>Balance with Schedules Banks</u>		-
- in Current Account	98.48	2.74
	104.86	3.59

2 Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

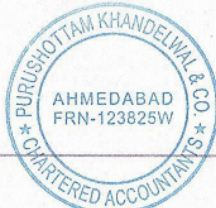
As per our report of even date attached
 For **PURUSHOTTAM KHANDLWAL & CO.**
 CHARTERED ACCOUNTANTS
 FRN : 0123825W

CA MAHENDRA SINGH S RAO

PARTNER
 MEMBERSHIP NO. : 154239

UDIN:- 26154239SNFKEV3753

PLACE : AHMEDABAD
 DATED : 12th May, 2026



FOR AND ON BEHALF OF THE BOARD

[Signature]

PARTH TULSIBHAI PATEL
 (CHAIRMAN, DIRECTOR AND CFO)

DIN: 07289967

[Signature]
 JATINKUMAR TULSIBHAI PATEL
 (MANAGING DIRECTOR)
 DIN: 01473158

[Signature]

ARJUNKUMAR JAGDISHBHAI PATEL
 (WHOLE TIME DIRECTOR)

DIN: 08982762

KIRTI PRAKASH LUDHRANI
 (COMPANY SECRETARY)
 M. No. A71343

