ARUGN TECHNOLOGIES PRIVATE LIMITED

(formerly Arugn Herbals Private Limited)

Registered Office : B-46, Goel House, Road No.-28, Vishal Enclave, New Delhi -110027

E-mail: corporate@arugntech.com **CIN:** U74900DL2021PTC388342

Date: 27th May, 2026

To

BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001,
Scrip Code: 977178, 977179

Sub: Disclosure pursuant to Regulation 51, 52, 54 and 56 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref.: Outcome of Board Meeting held on Wednesday, 27th May, 2026.

Dear Sir/ Madam,

Pursuant to Regulations 51, 52, 54 and 56 read with Para A of Part B of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), as amended, we hereby inform that the Board of Directors of the Company, at its Meeting held today i.e. 27th May, 2026 has considered and approved the following: -

1. Audited Standalone and Consolidated Financial Results along with the Independent Auditor's Report for the quarter ended 31st March, 2026 and for the year ended 31st March, 2026 and the disclosures of line items as prescribed under Regulation 52(4) of the SEBI Listing Regulations; **Annexure 1.**

Pursuant to the provisions of Regulation 54 of the SEBI LODR Regulations, kindly note that the disclosure of the extent and nature of security created and maintained for secured Non-Convertible Securities of the Company is made in the Audited Financial Results for year ended 31st March, 2026. Further, the Security Cover Certificate is enclosed herewith as **Annexure- 2.**

Further, in terms of Regulation 52(7) & 52(7A) of SEBI Listing Regulations, this is to inform that proceeds raised from the issue of Non-Convertible Debentures (NCDs) by the Company have been utilized for the purpose as mentioned in the Offer Letter / Information Memorandum / Placement Memorandum / Disclosure Document / Other issue Documents issued from time to time and there have been no material deviations in the utilization of such proceeds. A statement indicating the utilization of issue proceeds of non-convertible securities is enclosed as **Annexure 3.**

The meeting commenced at 11:00 A.M. and concluded at 03:30 P.M.

Contd. ... 2/-

The Trading Window for dealing in Company's securities shall remain closed until 48 hours from this announcement.

Kindly take the same on your record.

Thanking You,
Yours Faithfully,

For Arugn Technologies Private Limited

MAHENDRA NATH VYAS

Digitally signed by MAHENDRA NATH VYAS

Mahendra Nath Vyas
Director
DIN: 00131149

R G P & CO LLP
Chartered Accountants

Independent Auditor's Report on the Audit of Annual Standalone Financial Results and Review of Quarterly Standalone Financial Results of Arugn Technologies Private Limited (Formerly Known as Arugn Herbals Private Limited) for the year ended March 31, 2026 Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors
ARUGN TECHNOLOGIES PRIVATE LIMITED
(Formerly Known as Arugn Herbals Private Limited)

Opinion

We have (a) audited the accompanying Standalone Financial Results of Arugn Technologies Private Limited (Formerly Known as Arugn Herbals Private Limited) ("the Company") for the year ended March 31, 2026, and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026, included in the accompanying Statement of Standalone Financial Results ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Standalone Financial Results

In Our opinion and to the best of our information and according to the explanation given to us, the aforesaid statement: -

i. is presented in accordance with the requirements of the regulation 52 of the Listing Regulations; and
ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information of the Company for the quarter ended March 31, 2026 and year to date results for the period from April 01, 2025 to March 31, 2026.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2026,

With respect to the Unaudited Standalone Financial Results for the quarter ended March 31, 2026, based on the our review conducted and procedures performed as stated in paragraph (b) of the Auditor's Responsibilities section below and based on the consideration of the review reports of other auditors referred Other Matters section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31 March, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, contains any material misstatement

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 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 the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement which is the responsibility of the Company's management and approved by the Board of Directors, has been compiled from the annual audited financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss of the Company and other financial information in accordance with the Indian Accounting Standards as specified 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 he 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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.

(a) Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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 the Board of Directors.

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, determine 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 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 be a going concern.

• Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents 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.

RGP & CO LLP
INDIA
FRN: 005948C/C400352
Ghaziabad
Chartered Accountants

(a) Review of the Standalone Financial Results for the quarter ended March 31, 2026

We conducted our review of the Standalone Financial Results for the quarter ended 31 March, 2026 in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matter

We have neither audited nor reviewed the accompanying financial results and other financial information for the quarter ended 31 March 2025, which has been prepared solely based on the information compiled by the management.

• As stated in Note 9 of the Statement, the figures for the quarter ended 31 December, 2025 are the balancing figures between the figures for the nine months ended 31 December, 2025, which were subject to limited review and figures for the half year ended 30 September 2025, which have been prepared by the management from the books of account, which is neither audited nor reviewed by the statutory auditors.

• The Statement includes the results for the quarter ended 31 March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **R G P & Co LLP**
Chartered Accountants
FRN 005945C/C400352

R G P & CO LLP
FRN 005945C/C400352
Ghaziabad
Chartered Accountants

Rajan Gupta
(Partner)
M.No - 074696

Place: Ghaziabad
Dated: 27-05-2026
UDIN: 26074696FWJTPE6640

ARUGN TECHNOLOGIES PRIVATE LIMITED

(Erstwhile ARUGN HERBALS PRIVATE LIMITED)

Corporate Identification Number : U74900DL2021PTC388342

Reg. Address: B-46, Goel House Road No 28, Vishal Enclave Near Eternity, Delhi-1100027

Standalone Statement of Financial Results for the quarter and year ended March 31 , 2026

(₹ in lakhs except per share data)

S.No.		Particulars	Quarter Ended			Year ended	
			31-03-2026	**31-12-2025**	**31-03-2025**	**31-03-2026**	**31-03-2025**
A	Starting Date of Reporting Period		01-01-2026	01-10-2025	01-01-2025	01-04-2025	01-04-2024
B	Ending Date of Reporting Period		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
			Unaudited	Unaudited	Unaudited	Audited	Audited
			Refer Note 9	Refer Note 9	Refer Note 10		
1. Revenue from Operations							
	i)	Sale of Services	360.00	-	0.76	360.60	0.76
	ii)	Other Income	2.18	-	-	2.19	-
		Total Income from Operation (Net)	**362.18**	**-**	**0.76**	**362.79**	**0.76**
2. Expenses							
	a)	Purchase of stock-in-trade	-	-	-	-	-
	b)	(Increase)/decrease in inventories of traded goods	-	-	-	-	-
	c)	Employee Benefit Expenses	0.90	0.45	-	1.35	-
	d)	Finance Cost	2,629.32	2,663.00	-	5,319.95	-
	e)	Depreciation and amortisation expenses	-	-	-	-	-
	f)	Operating and Other Expenditure	373.90	11.57	0.09	389.72	0.36
		Total Expenses	**3,004.12**	**2,675.02**	**0.09**	**5,711.02**	**0.36**
3		**Profit/(Loss)Before Exceptional, Extra Ordinary Items, Prior Period Expenses and Tax (1-2)**	**(2,641.94)**	**(2,675.02)**	**0.67**	**(5,348.23)**	**0.40**
4		Exceptional Items	-	-	-	-	-
		Extraordinary items	-	-	-	-	-
5		**Profit / (Loss) Before Tax (3-4)**	**(2,641.94)**	**(2,675.02)**	**0.67**	**(5,348.23)**	**0.40**
6		**Tax Expense/Adjustments**					
		(a) Current Tax	-	-	0.08	-	0.08
		(b) Deferred Tax	590.36	(673.25)	-	(91.00)	-
7		**Net Profit/(Loss) For the Period (5-6)**	**(3,232.30)**	**(2,001.77)**	**0.59**	**(5,257.23)**	**0.32**
8		**Other Comprehensive Income/(Loss) (net of tax)**					
	(a)	Items that will not be reclassified to profit or loss					
	-	Remeasurement loss on defined benefit plan	-	-	-	-	-
	-	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
		Sub total (a)	-	-	-	-	-
	(b)	Items that will be reclassified to profit or loss					
	-	Movement in cash flow hedge reserve	-	-	-	-	-
	-	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
		Sub total (b)	-	-	-	-	-
		Total Other Comprehensive Income/(Loss)	-	-	-	-	-
9		**Total Comprehensive Income/(Loss) (after tax) (7+8)**	**(3,232.30)**	**(2,001.77)**	**0.59**	**(5,257.23)**	**0.32**
10		**Paid up equity share capital (Face Value of Rs 10 each)**	4.00	4.00	4.00	4.00	4.00
		Other equity				(5,258.17)	(0.94)
11		**Earnings Per Equity Share (Not annualised for the interim period)**					
		(a) Basic (in Rupees)	(8,080.75)	(5,004.41)	1.46	(13,143.08)	0.79
		(b) Diluted (in Rupees)	(8,080.75)	(5,004.41)	1.46	(13,143.08)	0.79
		Face Value per share (in Rupees)	10.00	10.00	10.00	10.00	10.00

RGP & CO LLP Chartered Accountants Ghaziabad

Arugn Technologies Private Limited

Notes on Standalone Financial Results:

3 On 1 October, 2025, Arugn Technologies Private Limited ("ATPL") completed the acquisition of Planetcast Media Services Private Limited along with it's subsidiaries from the AION Investments Private Limited, Mauritius. As a results ATPL has become the holding company with effect from 1st October, 2025.

4 Arugn Technologies Private Limited (the 'Company') has prepared audited financial results for the quarter and year ended March 31, 2026 ('Financial Results') in accordance with Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations, 2015') and the Accounting Standards specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and the relevant provision of the Companies Act, 2013, as applicable.

5 The standalone Financial Results for the quarter and year ended on March 31st, 2026, have been reviewed and approved by the Board of Directors of the Company at their meeting held on May 27, 2026. These audit of the financial results have been for the year ended March 31, 2026 and limited review of financial results for the quarter ended March 31, 2026 has been completed by the Statutory Auditors and they have issued an unmodified report on the aforesaid results.

6 The information as required by Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 is attached as Annexure 1.

7 During the year ended March 31, 2026, the Company issued listed debentures amounting to ₹600 crore, comprising 13.75% (w.e.f. 24.03.2026, earlier 14.75%) and 17.75% debentures. The said debentures were listed on the Bombay Stock Exchange of India on October 6, 2025. The details of utilisation of the proceeds from the debenture issue (fresh issue) aggregating to ₹600 crore are as follows:

(Amount in crore)

S.No.	Objects of the issue as per prospectus	Amount to be utilised (net)	Amount utilised upto March 31, 2026	Total amount unutilised upto March 31, 2026
1	To utilize the subscription amount exclusively for payment of the acquisition consideration for "Planetcast Media Services Private Limited" (PMSPL) shares and meet the costs, fees and expense related to debenture issue and the acquisition	600.00	590.77	9.23

8 The Board of Directors of the Company, at its meeting held on 30 March 2026, approved a draft Scheme of Arrangement for amalgamation of the Company with Planetcast Media Services Private Limited (Erstwhile Planetcast Media Services Limited) under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. The appointed date of the Scheme is 1 October 2025 or such other date as may be approved by the Hon'ble National Company Law Tribunal (NCLT). The Scheme shall become effective upon receipt of requisite approvals, including sanction by the NCLT, and completion of applicable statutory filings and compliances. As at the date of approval of these financial statements, the Scheme has not yet been filed with the NCLT.

9 The figures for the quarter ended 31 March, 2026 are the balancing figures between the audited figures for the year ended 31 March, 2026 and figures up to nine months ended 31 December, 2025, which were subjected to limited review. The figures for the quarter ended 31 December 2025 represent the balancing figures between the reviewed financial results for the nine months ended 31 December 2025 and the management-prepared financial statements for the six months ended 30 September 2025.

10 The Statement includes the financial results for the quarter ended March 31, 2025 which have been prepared by the management from the books of accounts, which is neither audited nor reviewed by the statutory auditors of the company.

11 Figures for the previous period/year have been regrouped/reclassified wherever necessary to conform to current period/year presentation.

For and on behalf of Board of Directors of
ARUGN TECHNOLOGIES PRIVATE LIMITED

Lallit Jain
Director
DIN - 00125152

Place: Delhi
Date: 27-05-2026

Arugn Technologies Private Limited

R G P & CO LLP
FRN: 005945C/C400332
Ghaziabad
Chartered Accountants

ARUGN TECHNOLOGIES PRIVATE LIMITED
(Erstwhile ARUGN HERBALS PRIVATE LIMITED)
Corporate Identification Number : U74900DL2021PTC388342
Reg. Address: B-46, Goel House Road No 28, Vishal Enclave Near Eternity, Delhi-1100027

Notes on Standalone Financial Results:

1. Standalone Statement of Assets and Liabilities as at 31st March 2026

All amounts in Lakhs ₹

	Particulars	As at 31st March, 2026	As at 31st March, 2025
A	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	-	-
	Non-current Investment	57,143.18	-
	Financial Assets		
	Other financial assets	-	-
	Deferred tax assets (net)	91.00	-
	Income tax asset (net)	36.22	-
	Other non-current assets	0.20	-
	Total non-current assets	**57,270.60**	**-**
2	**Current Assets**		
	Inventories	-	-
	Financial Assets		
	Trade receivables	64.80	0.75
	Cash and cash equivalents	7.51	0.75
	Other bank balances	923.96	-
	Other Financial Assets	-	-
	Prepayments and other current assets	292.27	2.00
	Total current assets	**1,288.54**	**3.50**
	TOTAL ASSETS	**58,559.14**	**3.50**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Share capital	4.00	4.00
	Other equity		
	Surplus in statement of profit and loss	(5,258.17)	(0.94)
	Other comprehensive income	-	-
	Total equity	**(5,254.17)**	**3.06**
2	**Non-current liabilities**		
	Long term Borrowings	43,455.09	-
	Long term Provisions	-	-
	Total non-current liabilities	**43,455.09**	**-**
3	**Current Liabilities**		
	Financial Liabilities		
	Short term Borrowings	15,246.80	-
	Trade payables		
	Total outstanding dues of micro and small enterprises	1.03	-
	Total outstanding dues of creditors other than micro and small enterprises	67.82	-
	Other financial liabilities	-	-
	Tax liabilities (net)	-	0.09
	Other current liabilities	5,042.57	0.35
	Total current liabilities	**20,358.22**	**0.44**
	TOTAL EQUITY AND LIABILITIES	**58,559.14**	**3.50**

RGP & CO LLP
Chartered Accountants
INDIA
FRN 005945C/C400052
Ghaziabad

Arugn Technologies Private Limited

ARUGN TECHNOLOGIES PRIVATE LIMITED
(Erstwhile ARUGN HERBALS PRIVATE LIMITED)
Corporate Identification Number : U74900DL2021PTC388342
Reg. Address: B-46, Goel House Road No 28, Vishal Enclave Near Eternity, Delhi-1100027

Notes on Standalone Financial Results:

2. Standalone Cash Flow Statement for the year ended 31st March, 2026

(Amount in Lakhs ₹)

	Particulars	As at 31st March, 2026	As at 31st March, 2025
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) after interest and before tax	(5,348.23)	0.40
	Adjustment for		
	Interest Income	(2.19)	-
	Finance Cost	5,319.95	-
	Operating Cash Profit before Working Capital Changes	(30.47)	0.40
	Adjustment for		
	(Increase) / decrease in Trade Receivable	(64.05)	(0.75)
	Increase / (Decrease) in trade & other Payables	(207.69)	0.28
	(Increase) / Decrease in Other Current Assets	(290.27)	(2.00)
	Cash Flow from Operations	(592.48)	(2.07)
	Tax Paid (Net)	(36.30)	-
	Net Cash flow from Operating Activities (A)	**(628.78)**	**(2.07)**
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Decrease/ (Increase) in Investment	(57,143.18)	-
	Interest Received	2.19	-
	Investment in bank deposits	(923.96)	
	(Increase)/Decrease in Other Non-current assets	(0.20)	-
	Net Cash flow from Investing Activities (B)	**(58,065.15)**	**-**
C	CASH FLOW FROM FINANCIAL ACTIVITIES		
	Proceeds from borrowings	58,701.89	-
	Financial Expenses Paid	(1.20)	-
	Net Cash flow from Financial Activities (C)	**58,700.69**	**-**
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**6.76**	**(2.07)**
	Add: Balance at the beginning of the year	0.75	2.82
	Cash and Cash Equivalents at the end of the year	**7.51**	**0.75**
	Components of cash and cash equivalents:		
	Balance with banks- Current accounts	7.51	0.75
	Cash on hand	-	-
	Total Cash and cash equivalents	**7.51**	**0.75**

R G P & CO LLP
Chartered Accountants
FRN : 005975C/ C400352
Ghaziabad

Arugn Technologies Private Limited

Annexure 1

Disclosures in compliance with Regulations 52(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter and year ended March 31, 2026

S.No.	Particulars	Quarter Ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Debt-equity ratio (times)	(11.17)	(28.95)	NA	(11.17)	NA
2	Debt service coverage ratio	(0.01)	(0.00)	NA	(0.01)	NA
3	Interest service coverage ratio	(0.00)	(0.00)	NA	(0.01)	NA
4	Outstanding redeemable preference shares (Quantity)	NA	NA	NA	NA	NA
5	Outstanding redeemable preference shares (value)	NA	NA	NA	NA	NA
6	Capital redemption reserve	NA	NA	NA	NA	NA
7	Debenture redemption reserve	NA	NA	NA	NA	NA
8	Net worth (Rs. in lakhs)	(5,254.17)	(2,021.87)	3.06	(5,254.17)	3.06
9	Net profit after tax (Rs. in lakhs)	(3,232.30)	(2,001.77)	0.59	(5,257.23)	0.32
10	Earnings per equity share (Not annualised for the interim periods)					
	Basic (Rs.)	(8,080.75)	(5,004.41)	1.46	(13,143.08)	0.79
	Diluted (Rs.)	(8,080.75)	(5,004.41)	1.46	(13,143.08)	0.79
11	Current ratio	0.06	1.17	7.98	0.06	7.98
12	Long term debt to working capital	-227.88%	13289.32%	NA	-227.88%	NA
13	Bad debts to accounts receivable ratio	NA	NA	NA	NA	NA
14	Current liability ratio (%)	31.90%	4.15%	100%	31.90%	100.00%
15	Total debts to total assets (%)	100.24%	99.13%	NA	100.24%	NA
16	Debtors turnover	10.98	0.00	2.03	11.00	2.03
17	Inventory turnover	NA	NA	NA	NA	NA
18	Operating margin (%)	-3.51%	NA	88.37%	-7.84%	52.88%
19	Net profit margin (%)	-897.86%	NA	77.60%	-1457.91%	41.98%

RGP & CO LLP INDIA FRN : 005945C/C400382 Ghaziabad Chartered Accountants

Arugn Technologies Private Limited

R G P & CO LLP
Chartered Accountants

Independent Auditor's Report on the Audit of Annual Consolidated Financial Results and Review of Quarterly Consolidated Financial Results of Arugn Technologies Private Limited (Formerly Known as Arugn Herbals Private Limited) for the year ended March 31, 2026 Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors
ARUGN TECHNOLOGIES PRIVATE LIMITED
(Formerly Known as Arugn Herbals Private Limited)

Opinion

We have (a) audited the accompanying Consolidated Financial Results of Arugn Technologies Private Limited (Formerly Known as Arugn Herbals Private Limited) ("the Company") for the year ended March 31, 2026, and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2026, included in the accompanying Statement of Consolidated Financial Results ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Consolidated Financial Results for the year ended March 31, 2026

In Our opinion and to the best of our information and according to the explanation given to us and based on the consideration of the reports of the other auditors on separate special purpose audited financial statements of the sudsidiaries, the aforesaid statement:-

i. Includes the financial results of the following entities:-
   a. Arugn Technologies Private Limited, the Parent company
   b. Planetcast Media Services Private Limited, a subsidiary company
   c. Planetcast International Pte Ltd, Singapore, a step-down subsidiary company
   d. Switch TV Pty Ltd, Australia, a step-down subsidiary company
   e. Planetcast Broadcasting Services Limited, a step-down subsidiary company
   f. Planetcast Content Services Limited, a step-down subsidiary company
   g. Switch Media AB, a step-down subsidiary company

ii. is presented in accordance with the requirements of the regulation 52 of the Listing Regulations; and

iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India,

R G P & Co LLP Chartered Accountants Ghaziabad of the net loss and other comprehensive loss and other financial information of the Company for the quarter ended March 31, 2026 and year to date results for the period from April 01, 2025 to March 31, 2026.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2026,

With respect to the Unaudited Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of the Auditor's Responsibilities section below and based on the consideration of the review reports of other auditors referred Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended 31 March, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, contains any material misstatement

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Group 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 Act 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 obtained by us and others auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 11 of the Statement, which describes the uncertainty relating to the outcome of the appeal filed by the Subsidiary Company against the order issued by the Competition Commission of India (“CCI”) regarding the penalty imposed on the Subsidiary Company. As stated in the said note, the Subsidiary Company has recognized a provision against the demand raised by the CCI based on applicable sales and supported by the opinion of an external legal consultant.

Our report is not modified in respect of this matter

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Ghaziabad
INDIA

Management's Responsibilities for the Consolidated Financial Results

The Statement which is the responsibility of the Parent Company's management and approved by the Parent Company's Board of Directors, has been prepared from the annual audited consolidated financial statements. The Parent Company's Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss and other financial information of the group, in accordance with the Indian Accounting Standards as specified 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. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Parent Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies in the Group are also responsible for overseeing the financial reporting process of the Group.

(a) Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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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 Statement, 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 the Board of Directors.

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, determine 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 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 be a going concern.

• Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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C400352
Ghaziabad

We communicate with those charged with governance of the Parent Company and such other entities included in the Statement of which we are the independent auditors 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.

(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2026

We conducted our review of the Consolidated Financial Results for the quarter ended 31 March, 2026 in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

Other Matter

• On October 1, 2025, Arugn Technologies Private Limited ("ATPL") completed the acquisition of Planetcast Media Services Private Limited ("PMSL") along with its subsidiaries from AION Investments Private Limited. Consequently, ATPL became the holding company with effect from October 1, 2025. Accordingly, the financial figures of "PMSL" and its subsidiaries have been included in the consolidated financial statements with effect from October 1, 2025 onwards.

• We have neither audited nor reviewed the accompanying financial results and other financial information for the quarter ended 31 March 2025, which has been prepared solely based on the information compiled by the management.

• The Statement, the figures for the quarter ended 31 December, 2025 are the balancing figures between the figures for the nine months ended 31 December, 2025, which were subject to limited review and figures for the half year ended 30 September 2025, which have been prepared by the management from the books of account, which is neither audited nor reviewed by the statutory auditors.

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• The Statement includes the results for the quarter ended 31 March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

• We did not audit the financial statements/ financial information of 1 subsidiary and 3 step-down subsidiaries included in the Consolidated Financial Results, whose financial statements / financial information reflect total assets of Rs. 84354.06 lakhs as at 31 March, 2026 and total revenues of Rs. 15633.95 for the quarter 31 March, 2026 and Rs. 30133.50 lakhs for the period 1st October 2025 to 31 March, 2026 respectively, total net profit after tax of Rs. 1442.11 lakhs for the quarter 31 March, 2026 and Rs. 1980.44 lakhs for the period 1st October 2025 to 31 March, 2026 respectively and net cash outflows of Rs. 216.11 lakhs for the period 1st October 2025 to 31 March, 2026, as considered in the Statement. The independent auditor's report on the financial statements/financial results/financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these entities is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above. Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

For **R G P & Co LLP**
Chartered Accountants
FRN 005945C/C400352

R G P & Co LLP
CA INDIA
FRN : 005945C/ C400352
Ghaziabad
Chartered Accountants

Rajan Gupta
(Partner)
M.No - 074696

Place: Ghaziabad
Dated: 27-05-2026
UDIN: 26074696BHKWXX9880

ARUGN TECHNOLOGIES PRIVATE LIMITED
(Erstwhile ARUGN HERBALS PRIVATE LIMITED)
Corporate Identification Number : U74900DL2021PTC388342
Reg. Address: B-46, Goel House Road No 28, Vishal Enclave Near Eternity, Delhi-1100027
Consolidated Statement of Financial Results for the quarter and year ended 31 March 2026

(₹ in lakhs except per share data)

S.No.		Particulars	Quarter Ended			Year ended	
			31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
A		Starting Date of Reporting Period	01-01-2026	01-10-2025	01-01-2025	01-04-2025	01-04-2024
B		Ending Date of Reporting Period	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
			Unaudited	Unaudited	Unaudited	Audited	Audited
			Refer Note 12	Refer Note 12	Refer Note 13		
1. Revenue from Operations							
	i)	Sale of Services	14,792.50	14,072.76	0.76	28,865.86	0.76
	ii)	Other Income	359.99	477.07	-	837.08	-
		Total Income from Operation (Net)	15,152.49	14,549.83	0.76	29,702.94	0.76
2. Expenses							
	a)	Purchase of stock-in-trade	862.17	1,178.02	-	2,040.18	-
	b)	(Increase)/decrease in inventories of traded goods	24.10	(25.61)	-	(1.51)	-
	c)	Employee Benefit Expenses	4,629.65	5,717.57	-	10,347.22	-
	d)	Finance Cost	2,822.24	2,897.67	-	5,747.55	-
	e)	Depreciation and amortisation expenses	2,135.99	2,247.63	-	4,383.62	-
	f)	Operating and Other Expenditure	5,685.84	4,139.49	0.09	9,829.56	0.36
		Total Expenses	16,159.99	16,154.77	0.09	32,346.62	0.36
3		Profit/(Loss)Before Exceptional, Extra Ordinary Items, Prior Period Expenses and Tax (1-2)	(1,007.50)	(1,604.94)	0.67	(2,643.68)	0.40
4		Exceptional Items	-	503.64	-	503.64	-
		Extraordinary items	-	-	-	-	-
5		Profit / (Loss) Before Tax (3-4)	(1,007.50)	(2,108.58)	0.67	(3,147.32)	0.40
6		Tax Expense/Adjustments					
		(a) Current Tax	469.08	314.39	0.08	783.47	0.08
		(b) Prior period tax adjustments	1.13	-	-	1.13	-
		(c) Deferred Tax	483.09	(110.61)	-	(308.88)	-
7		Net Profit/(Loss) For the Period (5±6)	(1,960.80)	(2,312.36)	0.59	(3,623.04)	0.32
8		Other Comprehensive Income/(Loss) (net of tax)					
	(a)	Items that will not be reclassified to profit or loss					
	-	Remeasurement loss on defined benefit plan	(313.00)	8.47	-	(304.53)	-
	-	Income tax relating to items that will not be reclassified to profit or loss	78.77	(2.13)	-	76.64	-
		Sub total (a)	(234.23)	6.34	-	(227.89)	-
	(b)	Items that will be reclassified to profit or loss					
	-	Foreign Currency translations of foreign operations	13.22	164.73	-	177.95	-
	-	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
		Sub total (b)	13.22	164.73	-	177.95	-
		Total Other Comprehensive Income/(Loss)	(221.01)	171.07	-	49.94	-
9		Total Comprehensive Income/(Loss) (after tax) (7+8)	(2,181.81)	(2,141.29)	0.59	(3,672.98)	0.32
10		Profit attributable to :	(1,960.80)	(2,312.36)	0.59	(3,623.04)	0.32
		-Equity holders of the parent	(2,076.54)	(2,322.90)	0.59	(3,649.12)	0.32
		-Non Controlling Interest	115.74	10.54	-	26.08	-
11		Other comprehensive income attributable to :	171.07	171.07	-	(49.94)	-
		-Equity holders of the parent	176.08	166.10	-	(49.91)	-
		-Non Controlling Interest	(5.01)	4.97	-	(0.03)	-
12		Total comprehensive income attributable to :	(1,789.73)	(2,141.29)	0.59	(3,672.98)	0.32
		-Equity holders of the parent	(1,900.46)	(2,156.80)	0.59	(3,699.03)	0.32
		-Non Controlling Interest	110.73	15.51	-	26.05	-
		Paid up equity share capital (Face Value of Rs 10 each)	4.00	4.00	4.00	4.00	4.00
		Other equity				2,175.88	(0.94)
13		Earnings Per Equity Share (Not annualised for the interim period)					
		(a) Basic (in Rupees)	(5,454.53)	(5,353.22)	1.48	(9,182.45)	0.79
		(b) Diluted (in Rupees)	(5,454.53)	(5,353.22)	1.48	(9,182.45)	0.79
		Face Value per share (in Rupees)	10.00	10.00	10.00	10.00	10.00

Notes on Consolidated Financial Results:

3 On 1 October, 2025, Arugn Technologies Private Limited ("ATPL") completed the acquisition of Planetcast Media Services Private Limited along with it's subsidiaries from the AION Investments Private Limited, Mauritius. As a results, ATPL has become the holding company with effect from 1st October, 2025.

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Arugn Technologies Private Limited

4 Arugn Technologies Private Limited (the 'Company') and its subsidiaries (together referred to as 'Group') has prepared consolidated financial results (the 'Statement') for the year ended March 31, 2026 in accordance with Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations, 2015') and the Accounting Standards specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and the relevant provision of the Companies Act, 2013, as applicable.

5 The Consolidated Financial Results for the quarter and year ended on March 31, 2026, have been reviewed and approved by the Board of Directors of the Company at their meeting held on May 27, 2026. These audit of the financial results have been for the year ended March 31, 2026 and limited review of financial results for the quarter ended March 31, 2026 has been completed by the Statutory Auditors and they have issued an unmodified report on the aforesaid results.

6 The information as required by Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 is attached as Annexure 1.

7 During the year ended March 31, 2026, the Company issued listed debentures amounting to ₹600 crore, comprising 13.75% (w.e.f. 24.03.2026, earlier 14.75%) and 17.75% debentures. The said debentures were listed on the Bombay Stock Exchange of India on October 6, 2025. The details of utilisation of the proceeds from the debenture issue (fresh issue) aggregating to ₹600 crore are as follows:

(Amount in crore)

S.No.	Objects of the issue as per prospectus	Amount to be utilised (net)	Amount utilised upto March 31, 2026	Total amount unutilised upto March 31, 2026
1	To utilize the subscription amount exclusively for payment of the acquisition consideration for "Planetcast Media Services Private Limited" (PMSPL) shares and meet the costs, fees and expense related to debenture issue and the acquisition	600.00	590.77	9.23

8 The Board of Directors of the Holding Company, at its meeting held on 30 March 2026, approved a draft Scheme of Arrangement for amalgamation of the Holding Company with Planetcast Media Services Private Limited (Erstwhile Planetcast Media Services Limited) under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. The appointed date of the Scheme is 1 October 2025 or such other date as may be approved by the Hon'ble National Company Law Tribunal (NCLT). The Scheme shall become effective upon receipt of requisite approvals, including sanction by the NCLT, and completion of applicable statutory filings and compliances. As at the date of approval of these financial statements, the Scheme has not yet been filed with the NCLT.

9 The Statement comprise the consolidated financial results of the Company and 1 subsidiaries and 5 step down subsidiaries as listed below :-

Name	% Shareholding held as on March 31, 2026	% Shareholding held as on March 31, 2025
Planetcast Media Services Private Limited*	99.94%	0%
Planetcast International Pte. Limited (Subsidiary of Planecast Media Services Private Limited)	100%	0%
Planetcast Broadcasting Services Limited (Subsidiary of Planecast Media Services Private Limited)	100%	0%
Planetcast Content Services Private Limited (Subsidiary of Planecast Media Services Private Limited)	100%	0%
Switch TV Pty Limited (Subsidiary of Planecast Media Services Private Limited)	80%	0%
Switch Media AB (Wholly Owned subsidiary of Switch TV Pty Limited)	100%	0%

*The shares of Planetcast Media Services Private Limited along with its subsidiaries were acquired by "ATGL" with effect from 1 October 2025 onwards.

11 During the year ended 31 March, 2019, the Plantcast Media Services Private Limited ("PMSPL") (a subsidiary company of "ATGL") had received an order from The Competition Commission of India ("CCI"), imposing a penalty of Rs. 2,236 lakhs for alleged contravention of certain provisions of the Competition Act, 2002. The Company has filed an appeal before National Company Law Appellate Tribunal ("NCLAT") dated 13 September, 2018 against the order passed by CCI and deposited Rs. 323.68 lakhs as at 31 March 2026, by way of bank deposit, towards 10% of the penalty amount, as directed by NCLAT, while granting stay to the said CCI order. There exists an uncertainty over the outcome of the appeal. However the PMSL, is confident of favourable outcome of the matter and has provided for Rs. 190.73 lakhs as at 31 March 2026 in the financial results based on the applicable sales, supported by the advice of the extremal legal consultant and the balance of Rs. 2,046 lakhs is considered as contingent liability.

12 The figures for the quarter ended 31 March, 2026 are the balancing figures between the audited figures for the year ended 31 March, 2026 and figures up to nine months ended 31 December, 2025, which were subjected to limited review. The figures for the quarter ended 31 December 2025 represent the balancing figures between the reviewed financial results for the nine months ended 31 December 2025 and the management-prepared financial statements for the six months ended 30 September 2025.

13 The Statement includes the financial results for the quarter ended March 31, 2025 which have been prepared by the management from the books of accounts, which is neither audited nor reviewed by the statutory auditors of the company.

14 Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary to make it comparable with the current period.

15 No Investor's complaints were recorded or received during the year ended on March 31, 2026.

For and on behalf of Board of Directors of
ARUGN TECHNOLOGIES PRIVATE LIMITED

Lalit Jain
Director
DIN - 00125152

Place: Delhi
Date: 27-05-2026

Arugn Technologies Private Limited

RGP & CO LLP
INDIA
FRN: 005945C/C400352
Ghaziabad
Chartered Accountants

ARUGN TECHNOLOGIES PRIVATE LIMITED

(Formerly Known as Arugn Herbals Private Limited)

Corporate Identification Number : U74900DL2021PTC388342

Reg. Address: B-46, Goel House Road No 28, Vishal Enclave Near Eternity, Delhi-1100027

Notes on Consolidated Financial Results:

2. Consolidated Statement of Assets and Liabilities as at 31 March 2026

All amounts in Lakhs ₹

Particulars	As at 31 March, 2026	As at 31 March, 2025
ASSETS		
Non-current assets		
Property, plant and equipment	14,921.85	-
Intangible assets	7,076.76	-
Right-of-use assets	9,374.33	-
Goodwill	10,589.25	-
Financial Assets		
Other financial assets	366.18	-
Deferred tax assets (net)	3,783.73	-
Income tax asset (net)	2,679.38	-
Other non-current assets	430.22	-
Total non-current assets	**49,221.70**	-
Current Assets		
Inventories	66.85	-
Financial Assets		
Investments	304.51	-
Trade receivables	14,781.18	0.75
Cash and cash equivalents	4,344.87	0.75
Other bank balances	18,524.63	-
Loans	23.75	-
Other Financial Assets	3,579.63	-
Prepayments and other current assets	2,219.60	2.00
Total current assets	**43,845.02**	**3.50**
TOTAL ASSETS	**93,066.72**	**3.50**
EQUITY AND LIABILITIES		
Equity		
Share capital	4.00	4.00
Other equity	(5,065.55)	(0.94)
Non Controling Interest	7,241.43	-
Total equity	**2,179.88**	**3.06**
Non-current liabilities		
Long term Borrowings	43,524.57	-
Lease Liabilities	2,704.31	-
Other Financial Liabilities	586.16	-
Long term Provisions	5,045.95	-
Other non-current liabilities	177.79	-
Total non-current liabilities	**52,038.78**	-
Current Liabilities		
Financial Liabilities		
Short term Borrowings	15,262.78	-
Lease Liabilities	4,766.68	-
Trade payables		
Total outstanding dues of micro and small enterprises	137.03	-
Total outstanding dues of creditors other than micro and small enterprises	5,714.97	-
Other financial liabilities	2,876.48	-
Tax liabilities (net)	101.43	0.09
Short term Provisions	695.10	-
Other current liabilities	9,293.59	0.35
Total current liabilities	**38,848.06**	**0.44**
TOTAL EQUITY AND LIABILITIES	**93,066.72**	**3.50**

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Arugn Technologies Private Limited

ARUGN TECHNOLOGIES PRIVATE LIMITED

(Formerly Known as Arugn Herbals Private Limited)

Corporate Identification Number : U74900DL2021PTC388342

Reg. Address: B-46, Goel House Road No 28, Vishal Enclave Near Eternity, Delhi-1100027

Notes on Consolidated Financial Results:

2 **Consolidated Cash Flow Statement for the year ended 31 March, 2026**

All amounts in Lakhs ₹

	Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
A	**Cash flow from operating activities**		
	Profit before tax	(3,147.32)	0.40
	Adjustment to reconcile profit before tax to net cash flows		
	Depreciation and amortisation expense	4,383.61	-
	Finance costs	5,747.54	-
	Interest income	(892.58)	-
	Foreign exchange fluctuation loss/(gain) - unrealised	685.53	-
	Impairment loss on financial assets	703.27	-
	Loss/(Gain) on sale of property, plant and equipment	(16.86)	-
	Property, plant and equipment written off	6.98	-
	Other non-cash items	(24.05)	-
	Operating cash flow before working capital changes	7,446.12	0.40
	Working capital adjustments:		
	Increase/(Decrease) in trade payables and other liabilities	1,809.42	0.28
	(Increase)/Decrease in trade receivables and loans	(4,673.57)	(0.75)
	Decrease/ (Increase) in other assets	988.57	(2.00)
	(Increase)/Decrease in inventories	(1.51)	-
	(Increase)/Decrease in provisions	(448.92)	-
	Cash generated from operations	5,120.11	(2.07)
	Income tax paid (net of refunds)	(1,149.59)	-
	Net cash generated from operating activities	3,970.52	(2.07)
B	**Cash flow from investing activities**		
	Interest received	515.63	-
	Acquisition of property, plant and equipment, intangible asset and capital work in progress	(669.45)	-
	Proceeds from withdrawal of bank deposits	21,740.58	-
	Investment in bank deposits	(23,451.62)	-
	Proceeds from sale of property, plant and equipment	76.56	-
	Proceeds for disposal of subsidiary	(57,143.18)	-
	Net cash (used) in investing activities	(58,931.48)	-
C	**Cash flows from financing activities**		
	Interest paid	(14.74)	-
	Proceeds from borrowings	58,787.35	-
	Repayment of borrowings	(197.55)	-
	Repayment of Lease Liability	(3,263.85)	-
	Payment on settlement of employee stock options	(575.34)	-
	Net cash used in financing activities	54,735.87	-
	Net increase in cash and.cash equivalents during the year (A+ B +C)	(225.09)	(2.07)
	Cash and cash equivalents at beginning of year	0.75	2.82
	Cash and Cash equivalents acquired through business combination	4,603.58	-
	Effect of exchange rate fluctuations on cash held	(34.37)	-
	Cash and cash equivalents at end of the year	4,344.87	0.75
	Components of cash and cash equivalents:		
	Cash on hand	-	-
	Balances with banks		
	- Current accounts	4,344.87	0.75
		4,344.87	0.75

RGP & CO LLP ★ Chartered Accountants ★ INDIA FRN 005915C/C400352 Ghaziabad

Arugn Technologies Private Limited

Annexure 1

Disclosures in compliance with Regulations 52(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter and year ended March 31, 2026

S.No.	Particulars	Quarter Ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Debt-equity ratio (times)	26.97	7.84	NA	26.97	NA
2	Debt service coverage ratio	1.27	1.04	NA	1.16	NA
3	Interest service coverage ratio	1.40	1.06	NA	1.30	NA
4	Outstanding redeemable preference shares (Quantity)	NA	NA	NA	NA	NA
5	Outstanding redeemable preference shares (value)	NA	NA	NA	NA	NA
6	Capital redemption reserve	NA	NA	NA	NA	NA
7	Debenture redemption reserve	NA	NA	NA	NA	NA
8	Net worth (Rs. in lakhs)	2,179.88	8,473.07	3.06	2,179.88	3.06
9	Net profit after tax (Rs. in lakhs)	(2,181.81)	(2,141.29)	0.59	(3,672.98)	0.32
10	Earnings per equity share (Not annualised for the interim periods)					
	Basic (Rs.)	(5,454.53)	(5,353.22)	1.48	(9,182.45)	0.79
	Diluted (Rs.)	(5,454.53)	(5,353.22)	1.48	(9,182.45)	0.79
11	Current ratio	1.13	2.33	8.00	1.13	8.00
12	Long term debt to working capital	871.02%	264.71%	NA	871.02%	NA
13	Bad debts to accounts receivable ratio	0.01	0.05	NA	0.09	NA
14	Current liability ratio (%)	42.74%	20.66%	100.00%	42.74%	100%
15	Total debts to total assets (%)	63.17%	70.87%	NA	63.17%	NA
16	Debtors turnover	1.13	0.00	0.00	3.91	0.00
17	Inventory turnover	11.23	0.91	NA	60.99	NA
18	Operating margin (%)	26.71%	25.16%	88.16%	25.94%	52.88%
19	Net profit margin (%)	-13.26%	-16.43%	77.63%	-12.55%	41.98%

RGP & CO LLP Chartered Accountants

Arugn ... Technologies Private Limited

R G P & CO LLP
Chartered Accountants

Report on Security Cover as at March 31, 2026 and compliance with all the covenants as at March 31, 2026 under Regulation 54 read with Regulation 56(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To The Board of Directors of
Arugn Technologies Private Limited (Erstwhile Arugn Herbals Private Limited)

Dear Sirs,

1. We, R G P & Co LLP, Chartered Accountants, the Statutory Auditors of **Arugn Technologies Private Limited** (Erstwhile Arugn Herbals Private Limited) **("the Company")** have been requested by the Company to examine the accompanying Statement showing 'Security Cover' as per the terms of offer document/ information memotandum and/or debenture trust deed, 'book value of assets' for the listed secured non-convertible debt securities as at March 31, 2026 and 'Compliance with all Covenants' for listed non-convertible debt securities for the period from April 1, 2025 to March 31, 2026 (collectively the "Statement") which has been prepared by the Company from the Consolidated audited financial results and other relevant records and documents maintained by the Company as at and for the year ended March 31, 2026 pursuant to the requirements of the Regulation 56(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and SEBI Circular SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/ 2022/67 dated May 19, 2022 (together referred as the "SEBI Regulations"), and has been initiated by us for identification purpose only. This Report is required by the Company for the purpose of submission to the Stock Exchanges and Debenture Trustees (Catalyst Trusteeship Limited) to ensure compliance with the SEBI Regulations in respect of its listed non-convertible debt securities as at March 31, 2026.

Management's Responsibility

2. 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.

3. The Management of the Company is also responsible for ensuring that the Company complies with all the relevant requirements of the SEBI Regulations, the circulars, Companies Act, 2013 and other applicable laws and regulations, as applicable and for providing all relevant information to the Stock Exchange and to the Debenture

Trustees and for complying with all the covenants as prescribed in the Debenture Trust Deeds/Information Memorandum entered into between the Company and the Debenture Trustee (hereinafter referred to collectively as "Information Memorandum")

4. The Management is also responsible to ensure that Assets Cover Ratio as at March 31, 2026 is in compliance with SEBI circular no. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P /2022/67 dated May 19, 2022 with the minimum asset cover requirement as per the terms of the Information Memorandum, given in the Statement attached to this certificate.

Auditor's Responsibility

5. Our responsibility to provide a reasonable assurance as to whether;

   a) As at March 31, 2026, the Company has maintained security cover as per the terms of the offer document / information memorandum and /or Debenture Trust deed for the listed secured non-convertible debt securities;

   b) The particulars contained in the aforesaid Statement with the respect to the book value of asset charged against listed non-convertible debt securities issued by the Company in agreement with consolidated audited financial statement as at March 31, 2026 and other relevant records and documents maintained by the Company; and

   c) The Company has complied with all the covenants in respect of listed non-convertible debt securities of the Company as mentioned in the Offer Document/Information Memorandum/ Debenture Trust deeds (together referred to as 'Information Memorandum')

6. We have audited the consolidated financial statements of the Company for the year ended March 31, 2026. Our audit of these consolidated financial results were conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India, as specified under section 143(10) of the Companies Act, 2013 (the "Act"). Those Standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatement.

7. We conducted our examination, of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

8. 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

RGP & Co LLP
INDIA
FRN: 005945C/C400352
Ghaziabad
Chartered Accountants

Historical Financial Information, and Other Assurance and Related Services Engagements.

9. Our scope of work did not involve us performing audit tests for the purposes of expressing an opinion on the fairness or accuracy of any of the financial information or the financial results of the Company taken as a whole. We have not performed an audit, the objective of which would be the expression of an opinion on the financial results, specified elements, accounts or items thereof, for the purpose of this report. Accordingly, we do not express such opinion.

10. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the applicable criteria, mentioned in paragraph 5 above. The procedures performed vary in nature and timing from and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we have performed the following procedures in relation to the Statement:

a) Obtained and read on a test check basis, the Debenture Trust Deeds and the Information Memorandum in and noted the particulars of security cover and the security cover percentage required to be maintained by the Company in respect of listed non-convertible debt securities indicated in the Statement;

b) Obtained and read on a test check basis, the Debenture Trust Deeds and the Information Memorandum in respect of the unsecured debentures and noted that there is no minimum security cover percentage prescribed therein in respect of the such debentures;

c) Traced and agreed the principal amount of the listed non-convertible debt securities outstanding as at March 31, 2026 to the unaudited financial results referred to in paragraph 6 above, and the books of account maintained by the Company as at and for the year ended March 31, 2026.

d) Obtained and read the particulars of security cover in respect of listed non-convertible debt securities outstanding as per the Statement. Traced the book value of assets indicated in the Statement to the Financial Statement as at and for the year ended March 31, 2026, referred to in paragraph 6 above and other relevant records maintained by the Company as at and for the year ended March 31, 2026.

e) Obtained the list of the security created in the register of charges maintained by the Company and Form No. CHG-9 filed with Ministry of Corporate Affairs. Traced the value of charge created against assets to the security cover indicated in the Statement on a test check basis;

f) Obtained the list and the book value of assets placed under lien or encumbrance for the purpose of obtaining any other loan and determined that such assets are not included in the calculation of security cover in respect of the listed non-convertible debt securities;

g) Examined and verified the arithmetical accuracy of the computation of Security Cover, in the accompanying Statement

h) Compared the Security Cover with the Security Cover required to be maintained as per Trust Deeds/Information Memorandum.

i) Obtained the copies of email communication of the yearly reports required to be furnished by the Company to the Debenture Trustee during the period April 1, 2025 to March 31, 2026 pursuant to the requirements of Information Memorandum;

j) We have verified the compliance of debt covenants as per the Trust Deeds /Information Memorandum till date of this certificate. With respect to the covenants for the year ended March 31, 2026 for which due date is after the date of this certificate, management has represented to us that the same shall be duly complied with within the due date.

k) With respect to compliance with all financial covenants, we have performed following procedures

   i) Compared the financial covenants computed by the management as at March 31, 2026 with the requirements stipulated in the Information Memorandum to verify whether such covenants are in compliance with the requirements of the Information Memorandum;
   ii) Obtained the statement showing the amounts due, due date and actual date of repayment of principal on redemption of listed non-convertible debt securities and payment of interest due on debenture by the Company for the period April 1, 2025 to March 31, 2026;
   iii) Performed the necessary inquires with management regarding any instances of noncompliance of financial covenants for the year ended March 31, 2026.

l) With respect to covenants other than those mentioned in paragraph 10(l) above, the management has represented and confirmed that the Company has complied with all the other covenants including affirmative, informative, and negative covenants, as

RGP & CO. INDIA FRN: 005945C/ C400052 Ghaziabad Chartered Accountants prescribed in the Trust Deeds/Information Memorandum, as at March 31, 2026. We have relied on the same and not performed any independent procedure in this regard.

m) Performed necessary inquiries with the Management and obtained necessary representations.

Conclusion

11. Based on the procedures performed by us, as referred to in paragraph 10 above and according to the information and explanations received and Management representations obtained, nothing has come to our attention that causes us to believe that:

a) The particulars contained in the aforesaid Statement with respect to the book value of assets charged against listed non-convertible debt securities are not in agreement with the consolidated audited financial statement as at March 31, 2026 and other relevant records maintained by the Company; and
b) The Company is not in compliance with all the covenants (including financial covenants) as mentioned in the Information Memorandum as at March 31, 2026

Restriction on Use

12. The Report has been issued at the request of the Company, solely in connection with the purpose mentioned in paragraph 1 above and to be submitted with the accompanying Statement to the Debenture Trustees (Catalyst Trusteeship Limited) and is not to be used or referred to for any other reason. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come. We have no responsibility to update this certificate for events and circumstances occurring after the date of this report.

For **R G P & Co LLP**
Chartered Accountants
FRN 005945C/C400352

Rajan Gupta
(Partner)
M.No - 074696
Place ; Ghaziabad
Dated: 27-05-2026
UDIN: 26074696XLCSGG1689

Arugn Technologies Private Limited
(Formerly Known as Arugn Herbals Private Limited)
CIN : U74900DL2021PTC388342

Annexure – Security Cover as at March 31, 2026

Security Cover certificate as per regulation 54(3) of the Securities and Exchamge Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
as on March 31, 2026

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		Exclusive Charge		Pari-Passu Charges			Assets not offered as Security	Elimination (amount in negative)	Total (C to H)	Related to only those items covered by this certificate				
	Description of assets for which this certificate relate	Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes 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)				Market Value for Assets charged on Exclusive basis	Carrying/book value for exclusive charge assets where market value is not ascertainable or applicable (For e.g. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (for e.g. Bank Balance, DSRA market value is not applicable)	Total Value (=K+L+M+N)
		Books Value	Books Value	Yes/No	Books Value	Books Value						Relating to Column F		
ASSETS														
Property, Plant and Equipment		-	97.68	-	14,824.17	-	-	-	14,921.85		97.68		14,824.17	14,921.85
Capital work-in-Progress		-	-	-	-	-	-	-	-		-		-	-
Right of Use Assets		-	-	-	9,374.33	-	-	-	9,374.33		-		9,374.33	9,374.33
Intangible Assets		-	-	-	17,666.01	-	-	-	17,666.01		-		17,666.01	17,666.01
Intangible Assets under Development		-	-	-	-	-	-	-	-		-		-	-
Investment		-	-	-	304.51	-	-	-	304.51	-	-	-	304.51	304.51
Loans		-	-	-	23.75	-	-	-	23.75	-	-	-	23.75	23.75
Inventories		-	-	-	66.85	-	-	-	66.85	-	-	-	66.85	66.85
Trade Receivables		-	-	-	14,781.18	-	-	-	14,781.18	-	-	-	14,781.18	14,781.18
Cash and Cash Equivalents		-	-	-	4,344.87	-	-	-	4,344.87	-	-	-	4,344.87	4,344.87
Bank Balances other than Cash Equivalents		15,719.95	173.94	-	2,630.74	-	-	-	18,524.63	-	15,893.89	-	2,630.74	18,524.63
Others		-	-	-	9,275.01	-	-	-	9,275.01	-	-	-	9,275.01	9,275.01
Total		15,719.95	271.61	-	73,291.43	-	-	-	89,282.99	-	15,991.56			89,282.99

Arugn Technologies Private Limited
(Formerly Known as Arugn Herbals Private Limited)
CIN : U74900DL2021PTC388342

Annexure – Security Cover as at March 31, 2026

Security Cover certificate as per regulation 54(3) of the Securities and Exchamge Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
as on March 31, 2026

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		Exclusive Charge		Pari-Passu Charges			Assets not offered as Security	Elimination (amount in negative)	Total (C to H)	Related to only those items covered by this certificate				
	Description of assets for which this certificate relate	Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes 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)				Market Value for Assets charged on Exclusive basis	Carrying/book value for exclusive charge assets where market value is not ascertainable or applicable (For e.g. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (for e.g. Bank Balance, DSRA market value is not applicable)	Total Value (=K+L+M+N)
		Books Value	Books Value	Yes/No	Books Value	Books Value						Relating to Column F		
Liabilities														
Debt securities to which this certificate pertains		58,701.89	-	-	-	-	-	-	58,701.89	-	58,701.89	-	-	58,701.89
Other debts sharing particulars charge with above debt		-	-	-	-	-	-	-	-					
Other debt (Sec)		-	85.46	-	-	-	-	-	85.46		85.46			85.46
Subordinated debt		-	-	-	-	-	-	-	-					
Borrowings		-	-	-	-	-	-	-	-					
Bank (TL)		-	-	-	-	-	-	-	-					
Debt Securities(PDI)		-	-	-	-	-	-	-	-					
Others (CP)		-	-	-	-	-	-	-	-					
Trade payables		-	-	-	-	-	-	-	-					
Provisions		-	-	-	-	-	-	-	-					
Others-Liab		4,986.39	-	-	-	-	-	-	4,986.39		4,986.39			4,986.39
Total		63,688.29	85.46	-	-	-	-	-	63,773.75	-	63,773.75	-	-	63,773.75
Cover on Book Value									1.40					
Cover on Market Value														1.40

For Arugn Technologies Private Limited

[illegible]it Jain
Director
DIN : 00125152

ARUGN TECHNOLOGIES PRIVATE LIMITED

Registered Office : B-46, Goel House, Road No.-28, Vishal Enclave, New Delhi -110027
E-mail: lalitjain1955@gmail.com **CIN**: U24233DL2021PTC388342

May 27, 2026

To
BSE Limited
P. J. Towers,
Dalal Street, Mumbai – 400 001

K.A.: Listing Compliance Department

Sib.: Statement of utilisation of issue proceeds under Regulation 52(7) and statement of deviation/ variation under Regulation 52(7A) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Statement of utilisation of issue proceeds under Regulation 52(7) and Statement of deviation/variation under Regulation 52(7A) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

A. Pursuant to the Regulation 52(7) o SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, we hereby confirm that, the proceeds of the below Non-Convertible Securities issued by the Company during the quarter ended March 31, 2026, listed on the Stock Exchange, have been utilised for the purpose for which these proceeds were raised in accordance with the respective offer Documents of the issues:

Name of the issuer: **ARUGN TECHNOLOGIES PRIVATE LIMITED**

ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised (Face Value Rs. In Crore)	Fund Utilised (Face Value Rs. In Crore)	Any deviation (Yes/No)	If yes then specify the purpose of for which the funds were utilised	Remarks if any
INE2GLH07012 & INE2GLH07020	Private Placement	NCD	30-09-2025	600.00	590.77	No	NA	NA

B. Statement of deviation/variation in use of Issue proceeds for the quarter ended March 31, 2026:

Particulars	Remarks
Name of the listed entity	**ARUGN TECHNOLOGIES PRIVATE LIMITED**

Arugn Technologies Private Limited

ARUGN TECHNOLOGIES PRIVATE LIMITED

Registered Office : B-46, Goel House, Road No.-28, Vishal Enclave, New Delhi -110027
E-mail: lalitjain1955@gmail.com **CIN**: U24233DL2021PTC388342

Mode of fund raising	~~Public issue~~/Private placement
Type of Instrument	Non-convertible Securities
Date of raising funds	As mentioned in above table
Amount raised	As mentioned in above table
Report filed for quarter ended	March 31, 2026
Is there a deviation/variation in use of funds raised ?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document ?	No
If yes, details of the approval so required?	Not Applicable
Date of approval	Not Applicable
Explanation for the deviation / variation	Not Applicable
Comments of the audit committee after review	None
Comments of the auditors, if any	No Deviation
Objects for the which funds have been raised and where there has been a deviation/variation, in the following table : Original Objects	
Modified Object, if any	Nil
Original allocation	Funds have been allocated as per the objects stated above in compliance with the purpose for which the funds have been rasied
Modified allocation, if any	Nil
Fund Utilised	Funds have been utilised as per objects for which the funds have been raised
Amount of deviation/variation for the quarter according to application object (is Rs. Crore and in %)	Not Applicable
Remarks, if any	Nil

Deviation could mean:

a. Deviation in the objects or purpose for which the funds have been raised.
b. Deviation in the amount of funds actually utilised as against what was originally disclosed.

Please take the above on record.

For **ARUGN TECHNOLOGIES PRIVATE LIMITED**

Lallit Jain
(Director)

Arugn Technologies Private Limited

Date: 27th May, 2026

To

Board of Directors,
Arugn Technologies Private Limited,
B-46 Goel House Road No-28 Vishal Encalave
Near Eternity Delhi 110027, West Delhi,
Delhi, India, 110027.

Sub: Declaration under Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

We, Hari Om, Chief Financial Officer and Mahendra Nath Vyas, Director of Arugn Technologies Private Limited having its registered office at B-46 Goel House Road No-28 Vishal Encalave Near Eternity Delhi 110027, West Delhi, Delhi, Delhi, India, 110027, hereby declare that the Audited Financial Results for the Fourth Quarter and Year Ended 31st March, 2026, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Additionally, we hereby declare that M/s. RGP & Co LLP, Chartered Accountants, Statutory Auditor of our Company has issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the Year ended 31st March, 2026.

This declaration is given pursuant to Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Kindly take this declaration on record.

For Arugn Technologies Private Limited

Hariom	MAHENDRA NATH VYAS Digitally signed by MAHENDRA NATH VYAS
Hari Om	**Mahendra Nath Vyas**
Chief Financial Officer	**Director**