B. M. CHATURVEDI & Co.

CHARTERED ACCOUNTANTS

32, Jolly Maker Chambers II, Nariman Point, Mumbai - 400 021. Tel. : 91 22 40020098 / 22854274 / 75 | Email : office@bmchaturvedi.in

Independent Auditor's Review Report on the Unaudited Financial Results of SVC INDUSTRIES LIMITED for Quarter & Nine Months Ended on 31st December, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To
The Board of Directors of
SVC Industries Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **SVC Industries Limited** ("the Company"), for the **quarter & nine months ended on 31st December, 2025** ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B.M. CHATURVEDI & Co.
Chartered Accountants
ICAI FRN: 114317W



Kartik Agrawal
Partner
ICAI MN. 463529

UDIN: 26463529NXFQUE2113

Date: 11th February, 2026
Place: Mathura

SVC INDUSTRIES LIMITED

Regd. Office: 501, OIA House
470, Cardinal Gracious Road, Andheri (East), Mumbai - 400 099
Tel.no: 022-66755000, Email: svcindustriesltd@gmail.com
Website: www.svcindustriesltd.com, CIN: L15100MH1989PLC053232

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2025

(Rs. in Lakh)

Sr. No.	Particulars	Quarter Ended (Un-Audited)			Nine Months Ended (Un-Audited)		Year Ended (Audited)
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
1	**INCOME**						
	Revenue From Operations						
	-Lease Rent Income	18.52	20.25	18.26	61.89	57.46	65.07
	-Agri Product Sales	-	181.34	-	423.09	63.38	66.32
	Other Income	0.93	0.06	0.03	1.49	119.02	119.31
	Total Income	**19.45**	**201.65**	**18.29**	**486.47**	**239.86**	**250.70**
2	**EXPENDITURE**						
	Cost of Material Consumed	-	-	2.12	7.48	3.24	3.11
	Purchase of Stock in Trade	-	-	48.10	348.89	104.16	104.14
	Changes in Inventory of Stock in Trade	-	171.67	(50.60)	48.10	(50.60)	(48.10)
	Employee Benefits Expense	14.65	15.89	11.46	42.82	32.25	43.47
	Finance Cost	0.04	0.58	1.06	7.90	1.06	2.12
	Depreciation	48.15	48.15	48.15	144.46	144.46	192.62
	Administrative & Other Expenses	11.95	19.38	21.47	66.39	67.62	111.05
	Total Expenses	**74.79**	**255.67**	**81.77**	**666.04**	**302.19**	**408.41**
3	**Profit/(Loss) Before Tax**	(55.34)	(54.02)	(63.48)	(179.56)	(62.33)	(157.71)
4	**Less: Tax Expenses**	-	-	(1.47)	-	(1.47)	-
5	**Profit/(Loss) for the Period**	(55.34)	(54.02)	(64.95)	(179.56)	(63.80)	(157.71)
6	**Other Comprehensive Income**	-	-	-		-	-
7	**Total Comprehensive Income**	**(55.34)**	**(54.02)**	**(64.95)**	**(179.56)**	**(63.80)**	**(157.71)**
	Paid-Up Equity Share Capital (Face Value Rs.10/- each)	16,186.37	16,186.37	16,186.37	16,186.37	16,186.37	16,186.37
	Other Equity	-	-	-	-	-	10,617.26
	Earnings Per Share (EPS) (In Rs.)*						
	- Basic	(0.03)	(0.03)	(0.04)	(0.11)	(0.04)	(0.10)
	- Diluted	(0.03)	(0.03)	(0.04)	(0.11)	(0.04)	(0.10)

**EPS is not annualised for the quarter ended 30th September, 2025, quarter & Nine Months ended 31st December, 2025 and 31st December, 2024.*

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

SVC INDUSTRIES LTD.

SVC INDUSTRIES LIMITED

Notes to the Unaudited Financial Results for the Quarter & Nine Months Ended 31st December, 2025

1 The audit committee has reviewed and the board of directors has approved the above results and its release at their respective meetings held on 11th February, 2026. The statutory auditors of the company have carried out a limited review of the aforesaid results.

2 In respect of financial liabilities of the company towards outstanding debenture holders, company is in negotiations for settlement of their dues. A reliable estimate cannot be made of the amount likely to be paid in satisfaction of above obligations. With respect to the provision of Ind AS 37 no provision has been made for additional amounts on account of interest and other charges which may be payable to the lenders.

3 The one Time Settlement dated 4th December, 2023 from Pradeshiya Industrial & Investment Corporation of U.P. Limited (PICUP), granted to the company of its dues to be paid by 3rd December, 2024 along with 11% simple interest. The Company has paid to PICUP Rs. 678.92 Lakhs towards same on 20th April, 2024 while balance outstanding amount remains unpaid. PICUP, vide letter dated 23rd January, 2025, has approved the extension allowing the Company to make the payment of final installment of Rs. 2,299 lakhs (Principal + Penal Interest) on or before 3rd June, 2025. The Company is further requesting PICUP to consider granting an extension of the payment deadline. As company is also requesting rebate in the interest portion of the dues, a reliable estimate cannot be made of the amount likely to be paid in satisfaction of above obligations. With respect to the provision of Ind AS 37 company has made no provision on account of interest and other charges which may be payable to the lenders on settlement of its dues.

4 In terms of Ind AS 108 "Operating Segments", the segment results has not been given; as the Company has revenue from only one segment of trading and warehousing of Agri Products.

5 The figures for the corresponding previous period/year have been regrouped / reclassified wherever necessary, to make them comparable.

For SVC Industries Limited

SVC INDUSTRIES LTD.

Director

Date: 11-02-2026
Place: Delhi

B.M. CHATURVEDI & CO. CHARTERED ACCOUNTANTS MUMBAI ICAI FRN: 114317W