TIAAN CONSUMER LIMITED

CIN: L66301GJ1992PLC017397
Regd Office:405, Patel Ahwamegh Complex, Jetalpur Road, Near Dairy Den Circle, Sayajigunj, Vadodara,Gujarat- 390005
Corp Office: J-71, Lower Ground Floor, J- Block, Paryavaran Complex, IGNOU Road, Neb Sarai, New Delhi-110062
Email:tiaanconsumerltd112@gmail.com, Mobile No.: +919871876339
Website: www.tiaanstore.in

Date: May 22nd, 2026

To,
The Department of Corporate Service
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

SCRIP CODE: 540108 (TIAAN CONSUMER LIMITED) EQ - ISIN –INE864T01011

Subject: Outcome of Meeting of Board of Directors held on Friday, 22nd May, 2026 at pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the provisions of **Regulation 30** and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the meeting of the Board of Directors of the Company was held today i.e. **Friday, 22nd May, 2026,** which commenced at **02:45 P.M. and concluded at 03:15 P.M** at the Registered Office of the Company at **J-71, Lower Ground Floor, J Block, Paryavaran Complex, IGNOU Road, Neb Sarai, New Delhi-110062.**

1. AUDITED FINANCIAL RESULTS

The Board of Director have considered and approved the Audited Financial Results along with Independent Auditors Report thereon for quarter and Year ended on March 31st, 2026. In this regard, please find enclosed herewith the Audited Financial Results along with Independent Auditors Report for the quarter and year ended on March 31st, 2026 pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

The copy of the said audited quarterly financial results along with Independent Auditors Report by Statutory auditor of the company is enclosed herewith.

2. STATEMENT OF DEVIATION OR VARIATION UNDER REGULATION 32 OF SEBI (LODR) REGULATIONS, 2015

The Board discussed the compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 and is of the view that the same is not applicable to company as the company has not issued any share by way of Public Issue, Right Issue or Preferential Issue, etc. The undertaking of non-applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.

You are requested to take the above on your records and acknowledge the same.

For and on behalf of Board of Directors
TIAAN CONSUMER LIMITED

MUNESH KUMAR

Digitally signed by MUNESH KUMAR
DN: cn=MUNESH KUMAR, c=IN, l=North East Delhi, st=Delhi, o=Personal, email=muneshkumar010184@gmail.com, serialNumber=66fc6170d9776a4c7bb03c94d5943d392b3065110b9b2e514f3571051a4e0967
Date: 2026.05.22 15:01:32 +05'30'

MUNESH KUMAR
Director
DIN: 09698731

Statement of Asset and Liabilities

` IN LACS

	Particulars	As at 31.03.2026 (Audited)	As at 31.03.2025 (Audited)
A	**ASSESTS**		
1	**Non-Current assets**		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under evelopment	-	-
	(g) Biological Assets other than bearer plants	-	-
	Non-Current Financial Assets		
	Non current Investment	1,02,200.00	1,02,200.00
	Trade receivables-Non current	-	-
	Loans, Non Current	-	-
	Other Non Current Financial Assets	-	-
	Total Non-Current Financial Assets	**1,02,200.00**	**1,02,200.00**
	Deferred tax assets (net)		
	Other non-current assets	-	-
	Total non-current assets	**1,02,200.00**	**1,02,200.00**
2	**Current assets**		
	Inventories	16,342.03	342.03
	Current Financial Assets		
	Current Investment	-	-
	Trade receivables-current	347.65	347.65
	Cash and Cash Equivalent	6.66	6.11
	Bank balance other than cash and cash equivalent		
	Loans, Current	1,31,789.92	1,47,804.46
	Other curent financial assets	-	-
	Total curent financial assets	**1,48,486.26**	**1,48,500.25**
	Current tax assets (net)	-	-
	Other current assets	0.33	0.15
	Total current assets	**1,48,486.59**	**1,48,500.40**
	Total Assets	**2,50,686.59**	**2,50,700.40**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	1,026.90	1,026.90
	(b) Other Equity	-342.66	-328.91
	Total Equity	**684.24**	**697.99**
2	**Liabilities**		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings	2,50,000.00	2,50,000.00
	Trade payables	-	-
	Other financial liabilities	-	-
	Total Non-current Financial Liabilities	**2,50,000.00**	**2,50,000.00**
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non current liabilities	-	-
	Total non current liabilities	**-**	**-**
	Current liabilities		
	Current Financial Liabilities		
	Borrowings	-	-
	Trade payables	1.08	1.19
	Other financial liabilities	-	-
	Total Current Financial Liabilities	**1.08**	**1.19**
	Other current liabilities	1.27	1.22
	Provisions	-	-
	Current Tax Liabilities (Net)	-	-
	Total current liabilities	**1.27**	**1.22**
	Total equity and liabilities	**2,50,686.59**	**2,50,700.40**

For and on behalf of board of directors of
TIAAN CONSUMER LIMITED

MUNESH KUMAR
Director
DIN: 09698731

DIVYESH KISHOR BHANUSHALI
Director
DIN: 10860757

Date: 22/05/2026
Place: New Delhi

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED ON 31st MARCH, 2026 - IND-AS COMPLIANT (NON NBFC)

` IN LACS

Particulars			Three Months Ended			Year Ended	
			CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE	YEAR TO DATE FIGURES FOR PREVIOUS YEAR
			01.01.2026 to 31.03.2026 (`)	01.10.2025 to 31.12.2025 (`)	01.01.2025 to 31.03.2025 (`)	01.04.2025 to 31.03.2026 (`)	01.04.2024 to 31.03.2025 (`)
			Audited	Unaudited	Audited	Audited	Audited
		Income:					
	I	Revenue from opertaions	-	5.22	2.61	18.90	9.51
	II	Other income	3.29	-	-	-	21.68
	III	**Total Income**	**3.29**	**5.22**	**2.61**	**18.90**	**31.19**
	IV	**Expenses**					
		Cost of Materials consumed	-	-	-	-	-
		Purchase of stock-in-trade	-	-	-	16,000.00	-
		Changes in inventories of finished goods	-	-	-	(16,000.00)	
		work-in-progress and Stock-in-Trade	-	-	-	-	-
		Employee benefits expense	0.82	1.00	0.47	2.95	0.47
		Finance costs	0.05	0.04	-	0.09	0.12
		Depreciation and amortisation expense	-		-	-	-
		Other expenses	6.24	7.52	2.63	28.65	27.15
		Total expenses	**7.10**	**8.57**	**3.10**	**31.69**	**27.74**
	V	Profit/(loss) before exceptional items and tax (I- IV)	**(3.81)**	**(3.35)**	**(0.50)**	**(12.80)**	**3.45**
	VI	**Exceptional Items**	-	-	-	-	-
	VII	**Profit/(loss) before extraordinary items and tax(V-VI)**	**(3.81)**	**(3.35)**	**(0.50)**	**(12.80)**	**3.45**
	VIII	**Extra ordinary item**	-	-	-	-	-
	IX	**Profit Before Tax (VII-VIII)**	(3.81)	(3.35)	(0.50)	(12.80)	3.45
	X	**Tax expense:**					
		(1) Current tax	-	-	-	-	-
		(2) Deferred tax		-	-	-	-
		(3) Income tax Earlier Year	0.95		-	0.95	-
		Total tax expenses	**0.95**	-	-	**0.95**	-
	XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**(4.76)**	**(3.35)**	**(0.50)**	**(13.75)**	**3.45**
	XII	**Profit/(loss) from discontinued operations**	-	-	-	-	-
	XIII	**Tax expense of discontinued operations**	-	-	-	-	-
	XIV	**Profit/(loss) from Discontinued operations (after tax) (XII-XIII)**	-	-	-	-	-
	XV	**Profit/(loss) for the period (XI+XIV)**	**(4.76)**	**(3.35)**	**(0.50)**	**(13.75)**	**3.45**
	XVI	**Other Comprehensive Income**					
		A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
		(ii) Income tax relating to items that will not be re-classified to profit or loss	-	-	-	-	-
		B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
		(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	XV	**Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)**	**(4.76)**	**(3.35)**	**(0.50)**	**(13.75)**	**3.45**
	XVI	**Paid up equity share capital (Face value Rs. 10/- per share)**	1,026.90	1,026.90	1,026.90	1,026.90	1,026.90
	XVII	**Earnings per equity share (for continuing operation):**					
		(1) Basic	(0.05)	(0.03)	(0.00)	(0.13)	0.03
		(2) Diluted	(0.05)	(0.03)	(0.00)	(0.13)	0.03
	XVIII	**Earnings per equity share (for discontinued**					
		(1) Basic	-	-	-	-	-
		(2) Diluted	-	-	-	-	-
	See accompanying note to the financial results						

TIAAN CONSUMER LIMITED

Notes :

(1) The above Audited financial results for the quarter and Financial year ended 31st March 2026 has been reviewed by the Audit Committee and then approved by the Board o Directors at their meeting held on 22/05/2026

(2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, begining 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016

(3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.

(4) The stautory auditors have carried out the audit on the above results for Quarter and financial year ended 31st March 2026. However, the management has excercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.

(5) Investor Compliants :
Pending at the beginning of the quarter : 0
Received during quarter : 0
Disposed off during quarter : NA
Unresolved at the end of the quarter : NA

(6) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the Audited financial results for the quarter and financial year ended 31st March 2026 compliant with Ind AS:

Nature of Adjustments	Year ended 31-03-2026
Net Profit/ Equity as per previous Indian GAAPs	**(13.75)**
Add/ (Less): Adjustments to Balance Sheet	-
Add/ (Less): Adjustments to Statement of Profit and Loss	-
Net Profit/ loss for the period as per Ind-AS	**(13.75)**
Other Comprehensive period (net of tax)	-
Total Comprehensive Income/ Equity as per Ind AS	**(13.75)**

(7) Figures for the previous peried have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of
TIAAN CONSUMER LIMITED

MUNESH
Director
DIN: 09698731

DIVYESH KISHOR BHANUSHALI
Director
DIN: 10860757

Date: 22/05/2026
Place: New Delhi

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Statement of Audited Standalone Cash Flows for Quarter & Financial year Ended on 31st march 2026

` IN LACS

Particulars	01.01.2026 31.03.2026	01.04.2025 31.03.2026
	Audited	Audited
Cash flows from operating activities		
Profit/Loss before taxation	(3.81)	(12.80)
Adjustments for:		
Loans & Advance written off	-	-
Depreciation	-	-
Provision for income tax	-	-
Defered		
Income tax earlier years	(0.95)	(0.95)
Working capital changes:		
(Increase) / Decrease in inventories		(16,000.00)
(Increase) / Decrease in trade and other receivables		-
(Increase) / Decrease in other current assets	0.62	(0.18)
Increase / (Decrease) in other current liabilities	1.28	0.05
Increase / (Decrease) in trade payables	-	(0.11)
Cash generated from operations	(2.860)	(16,013.99)
tax paid	-	-
Dividends paid	-	-
Net cash from operating activities	**(2.860)**	**(16,013.99)**
Cash flows from investing activities		
Purchase of property, plant and equipment		-
Loans & Advances Given/Received	1.74	16,014.55
Net cash used in investing activities	**1.740**	**16,014.55**
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Repayment of long-term borrowing	-	-
Proceeds from long-term borrowings		-
Net cash used in financing activities	-	-
Net increase in cash and cash equivalents	(1.120)	0.56
Cash and cash equivalents at beginning of period	7.78	6.11
Cash and cash equivalents at end of period	6.66	6.66

For and on behalf of board of directors of

TIAAN CONSUMER LIMITED

MUNESH KUMAR
Director
DIN : 09698731
Date: 22/05/2026
Place: New Delhi

DIVYESH KISHOR BHANUSHALI
Director
DIN: 10860757

INDEPENDENT AUDITORS' REPORT

To
The Members of **TIAAN CONSUMER LIMITED**
Report on the audit of the financial statements

Opinion

We have audited the accompanying standalone financial statements of **TIAAN CONSUMER LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2026, and the statement of profit and loss (including other comprehensive income), the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and may not give a true and fair view due to non-provision of interest on loans, in conformity with the Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, and its **Loss** and total comprehensive income, changes in equity and its cash flows for the year ended on that date subject to our comments in sub clause iii and subclause iv of clause 4 of Companies (Auditor's Report) Order, 2020 . The company should have prepared a financial statement in compliance with IND-AS as prescribed, which may significantly affect the financial statements of the company.

Basis for opinion

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

VRSK & ASSOCIATES NEW DELHI Chartered Accountants

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matters	Auditor's Response
Loan borrowed The company is not a CIC company and had borrowed Inter-corporate deposits. For the year ended **March 31, 2026,** the Company had balance of borrowed loans at **₹ 2,50,000 lacs**. The variety of terms that define contract of loan where terms of loans, such as repayment schedule, Rate of Interest, securities associated, overdues if any etc. This area was of most significance in our audit due to the magnitude of amount involved and there conversion of the same to equity capital. Accordingly, due to the significant risk associated in accordance with terms of applicable AS, it was determined to be a key audit matter in our audit of the standalone financial statements.	**Our audit procedures included the following:** • Considered Company's loan policy and its compliance. • Assessed the design and tested the operating effectiveness of internal controls related to loans. • Performed sample tests of individual transaction and other related documents. Further, in respect of the samples tested we checked that the loans has been taken as per the policy. • Selected sample of loans obtained and checked the documents. • Obtained few balance confirmations as at the year end to evaluate loans. • We checked the Shareholders List maintained by RTA.
Loan advanced The company is not a CIC company and had advanced Inter-corporate deposits. For the year ended **March 31, 2026** the Company had balance of loans and advances to the tune of **₹ 1,31,789.92 lacs.** The variety of terms that define contract of loan where terms of loans, such as repayment schedule, Rate of Interest, securities associated, overdues if any etc. This area was of most significance in our audit due to the magnitude of amount involved and there conversion of the same to equity capital. Accordingly, due to the significant risk associated in accordance with terms of applicable AS, it was determined to be a key audit matter in our audit of the standalone financial statements.	**Our audit procedures included the following:** • Considered Company's loan policy and its compliance. • Assessed the design and tested the operating effectiveness of internal controls related to loans. • Performed sample tests of individual transaction and other related documents. Further, in respect of the samples tested we checked that the loans has been advanced as per the policy. • Selected sample of loans extended and checked the documents. • Obtained few balance confirmations as at the year end to evaluate loans. • We checked the Demat Statement issued by depositories.

Fair Valuation of Investments in Unquoted Instruments The Company's investments in unquoted instruments (other than investment in Associates) are measured at fair value at each reporting date, and these fair value measurements significantly impact the Company's financial performance. The company's investments in associates are measured at cost, and less provision for impairment. Within the Company's investment portfolio, the valuation of certain assets such as unquoted equity requires significant judgement because quoted prices are unavailable, and there is limited liquidity in these markets. Refer to note 5(a), 7.5, and 16 to the consolidated financial statements.	**Principal audit procedures followed:** • Understanding the process, evaluating the design, and testing the operating effectiveness of controls related to valuation of investments by management. • Evaluating management's controls over the collation of relevant information used for determining estimates for valuation of investments. • Testing the appropriate implementation of the accounting policy for valuation by management. • Reconciling the financial information mentioned in fair valuation to the underlying source details. Also, testing the reasonableness of management's estimates considered in such assessments. • Obtaining independent valuation reports for investments in unquoted instruments. However, the same were not available for our consideration. • Testing the reasonableness of management's estimates considered in such assessments. • Assessing the competence, capabilities, and objectivity of the experts used by management in the process of valuation models. • Assessing the factual accuracy, the conclusion reached by management, and the appropriateness of the disclosures made in the consolidated financial statements with respect to investments. • As per management, the financial crisis is temporary and the management of such companies is reportedly taking adequate steps to improve the financial status of such companies.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

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Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report on in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under Section 133 of the Act. 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Management and 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will

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Head Office
42, Ward No.18, Basti Pura,
Arya Nagar, Rohtak-124001,
Haryana,
Ph. +91.9310203089
casmittal@gmail.com

Faridabad Office
173, Sector 21A
Faridabad, 121001,
Haryana
Ph. +919350695696
vrsk.office@gmail.com

South Delhi Office
H1555, LGF,
Chittaranjan Park,
New Delhi-110019
Ph. +919811022855
vineet@vrskca.com

Dwarka Office
F-6 Malik Building-1 Plot No 2
Pocket 6 Sector 12 K M Chowk
Dwarka New Delhi-110075,
Ph. +919811042128
ankushfca@gmail.com

Pitampura Office
209A Sagar Plaza 1,
Community Centre, Road No
44, Pitampura Delhi -110034
Ph. +918950079556
sahilbbansal@gmail.com

Rohini Office
H-19/53, Sector-7,
Rohini, Delhi-110085
Ph.+91.9310203089
rrjc_delhi@yahoo.co.in

always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 Management.

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

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them

VRSK & ASSOCIATES NEW DELHI Chartered Accountants

all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The previously issued standalone financial statements were audited by us for the year ended **31 March 2025,** and the audit report was issued on **29 May 2025** expressed a modified opinion on those standalone financial statements were also prepared without complying with Companies (Accounting Standard) Rules 2021 to comply with Ind As.

Report on other legal and regulatory requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.

(c) The company does not have any branch office.

(d) The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this report are in agreement with the books of account.

(e) In our opinion, the aforesaid standalone financial statements does not comply with the Indian Accounting Standards specified under Section 133 of the Act.

(f) There is no uncertainty regarding the going concern the status of company.

(g) On the basis of the written representations received from the directors as on March 31, 2026, taken on record by the board of directors, none of the directors are

VRSK & ASSOCIATES ★ NEW DELHI ★ Chartered Accountants

disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164 (2) of the Act;

(h) The accounting and statutory records are being maintained at the registered office of the company.

(i) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an qualified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

(j) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to our, no remuneration paid by the Company to its directors during the year.

(k) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to our;

a. The Company does not have any pending litigations which would impact on its financial position.

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. The company was not required to transfer any amount during the year to the Investor Education and Protection Fund by the Company.

d. (a) The Management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of it's knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or

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Head Office
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casnittal@gmail.com

Faridabad Office
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Faridabad, 121001, Haryana
Ph. +919350695696
vrsk.office@gmail.com

South Delhi Office
H1555, LGF, Chittaranjan Park, New Delhi-110019
Ph. +919811022855
vineet@vrskca.com

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indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement subject to the fact that no that some expenses have been booked on cash basis .

e. The Company has not declared or paid any dividend during the year and has not proposed a final dividend during the year.

f. *With respect to the proviso to rule 3 sub section 1 of companies (Accounts) rules 2014, the company did not maintain the accounting software which has a feature of recording of audit trail of each and every transaction, creating and edit log of each change made in the books of accounts along with the date when such changes were made and ensuring that the audit trail cannot be disabled.*

For **VRSK & ASSOCIATES** *(Firm's Registration No. 011199N)*
Chartered Accountants

VRSK & ASSOCIATES ★ NEW DELHI ★ Chartered Accountants

CA VINEET GUPTA *(Membership No.089823)*
Partner

New Delhi, 22 May, 2026
UDIN: 26089823 MLUQQ07253

Head Office
42, Ward No.18, Basti Pura, Arya Nagar, Rohtak-124001, Haryana.
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Faridabad Office
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Annexure "A" to the Independent Auditor's Report*

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of **TIAAN CONSUMER LIMITED** of even date;

Referred to in our Report of even date:

i. ***Property, Plant and equipment***

a) (A) The Company does not have any tangible fixed assets. Accordingly, the provisions of clause 3(i)(a)(A) of the Order are not applicable.

(B) The Company does not have any intangible fixed assets. Accordingly, the provisions of clause 3(i)(a)(B) of the Order are not applicable.

b) As explained to us, the Company does not have any Property, plant and equipment. Accordingly, the provisions of clause 3(i)(b) of the Order are not applicable.

c) According to the information and explanations received by us, as the company owns no immovable properties, the requirement on reporting whether title deeds of immovable properties held in the name of the company is not applicable. The company has not taken any property on lease.

d) The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.

e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026, for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. ***In respect of Inventories***

a. The Company is in the business of providing loans and investments. The investments which form part of stock are held by the company in the Dematerialized account maintained with the National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL), hence the company does not have physical inventory. The balance of stock lying with the depository is verified by the management. In our opinion, the frequency of verification is reasonable. The inventories have been valued at cost only.

b. In our opinion and according to the information and explanations given to us, the procedures of verification of stock lying in Dematerialized account followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its business.

VRSK & ASSOCIATES NEW DELHI Chartered Accountants

c. The Company has maintained proper records of inventories. As per the information and explanation given to us, no material discrepancies were noticed on verification of the inventories.

iii. ***In respect of Loans, Investments, Guarantees and Securities***

(a) According to the information and explanations given to us, the company has granted following unsecured demand loans:

Sl. No.	Particulars	Nature of Association, if any	Nature of Payments	Aggregate Amount Given (In Lakhs)	Amount Outstanding at Balance Sheet Date (In Lakhs)
1.	Listed/Unlisted Companies	Group Companies/Persons	Interest Bearing Unsecured Loans	220.55	131,789.92

- On the basis of examination of books and other records and explanation given to us we wish to inform that the Loans extended to unlisted companies to the extent of Rs. NIL were converted to investments due to financial constraints reported by the borrowing companies. The balance sheet of these companies were not available at the time of audit for further comments. Hence no opinion can be formed on the status of investment made.

Other details in respect of loans are summarized below:

Particulars	**Current Year Amount (In Lakhs)**	**Previous Year Amount (In Lakhs)**
Opening Balance	1,47,804.47	171.66
Loan Given during the year	220.55	2,53,661.40
Interest Applied	18.57	2.61
Loan Repayment	248.97	3,831.20
Converted to Equity	-	1,02,200.00
Converted to Stock	15,999.99	-
Closing Balance	1,31,789.92	1,47,804.47
Other Details		
Interest Overdue	-	2.61
Pending for Conversion to Equity	1,31,400	00.00

(b) In our opinion and according to the information and explanations given to us the terms and conditions of grant of all loans and advances in the nature of loans are not prima facie, prejudicial to the Company's interest except that interest waived on loans converted to equity capital by the borrowers. However during the year no interest has

been provided on loan to the extent of ₹ 1,31,400 Lakhs as same is pending for conversion to equity.

(c) According to the information and explanations given to us, in respect of loans and advances in the nature of loans, the schedule of repayment of the principal and the payment of interest has not been stipulated and hence we are unable to comment as to whether repayments of the principal amount and the receipt of interest are regular or not.

(d) According to the information and explanations given to us, in respect of loans or advances in the nature of loans granted by the Company, there are overdue amount of interest amounted of ₹ NIL as at the balance sheet date.

(e) According to the information and explanations given to us, no loan granted by the Company which has fallen due during the year has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

(f) The Company has not granted any loans or advances in the nature of loans which are either repayable on demand or without specifying any terms or period of repayment

iv. ***In respect of of Loans, Investments, Guarantees and Securities covered u/s 185 & 186 of the Companies Act, 2013***

(a) The Company has invested in shares of group companies which exceeds the limit prescribed under section 186 of the Companies Act 2013. Further the company has not provided any loans to directors or their relatives as covered under section 185 of companies act 2013. Based on the information and explanations provided to us and on our examination of the records of the Company, we observe that the Group comprises multiple entities with multiple inter-company transactions involving infusion of funds in the nature of capital contributions, loans and investments. Many entities within the Group also have crossholdings with one another. Considering the complex multi-layered structure and flow of funds within the Group entities, it is not feasible for us to ascertain with precision the exact quantum of investments made through entities beyond two layers. However, during the year no interest has been provided on loan to the extent of ₹ 1,31,400 Lakhs as same is pending for conversion to equity, belonging to Genesis Developers & Holdings Ltd. company of ₹ 40,000 Lakhs, Golkonda Aluminium Extrusions Ltd. of ₹ 37,400 Lakhs, Hillridge Investments Ltd. of ₹ 40,000 Lakhs and Pacheli Industrial Finance Ltd. of ₹ 14,000 Lakhs.

v. ***In respect of Deposits from Public***

The Company has not accepted any deposits and in our opinion, the Company is not holding any amounts which are deemed to be deposits during the year. Further the Company had no unclaimed deposits at the beginning of the year

vi. ***In respect of maintenance of cost record***

To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

vii. ***In respect of statutory dues***

a) In our opinion and according to the information and explanations given to us, the Company is not regular in depositing undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable to the Company, with the appropriate authorities during the year. There were disputed amounts payable in respect thereof, which were outstanding at the year-end for a period of more than six months from the date they became payable of TDS of Rs. 1.07 Lakhs of earlier years and also Company has not deposited GST under reverse charges mechanism amounting to Rs.0 .09 Lakhs.

b) According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) that have not been deposited with the appropriate authorities on account of any dispute. Besides this there is a pending tax demand against the company for AY 2019-20 (Rs.4.33 Lakhs), against which no appeal was filed.

viii. ***In respect of transactions not recorded in books but surrendered in Income Tax Assessments***

According to the information and explanations given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix. ***Borrowings***

(a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year, except as detailed below:

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Nature of borrowing including debt securities	Name of lender*	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
Unsecured Loan	Abhijit Trading Co. Ltd	NIL	NIL	NIL	Total Interest waived and not recorded in books due to agreement for conversion of loan to equity pending SEBI approval
Unsecured Loan	Alstone Textiles India Ltd	NIL	NIL	NIL	
Unsecured Loan	Blue Bell Finance Ltd.	NIL	NIL	NIL	
Unsecured Loan	Shanta Agencies Pvt Ltd	NIL	NIL	NIL	
Unsecured Loan	Shri Niwas Leasing & Finance Ltd	NIL	NIL	NIL	
Unsecured Loan	Twinkle Mercantile & Credits Pvt Ltd	NIL	NIL	NIL	

(b) According to the information and explanations given to us, we report that the Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion, and according to the information and explanations given to us, no term loan availed by the Company.

(d) On an overall examination of the financial statements of the Company, we report that funds raised on short-term basis have prima facie, not been used for long-term purposes by the Company

(e) The Company did not have any subsidiary, associate or joint venture.

(f) The Company has not raised any loan during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x. ***In respect of money raised by way of initial public offer or private placement.***

(a) In our opinion and according to the information and explanations given to us The Company had not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally).

xi. ***In respect of fraud***

a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

b) To the best of our knowledge, no report under sub-section (12) of Section 143 of the Act has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

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Head Office
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casmittal@gmail.com

Faridabad Office
173, Sector 21A
Faridabad, 121001, Haryana
Ph. +919350695696
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vineet@vrskca.com

Dwarka Office
F-6 Malik Building-1 Plot No 2 Pocket 6 Sector 12 K M Chowk Dwarka New Delhi-110075,
Ph. +919811042128
ankushfca@gmail.com

Pitampura Office
209A Sagar Plaza 1, Community Centre, Road No 44, Pitampura Delhi -110034
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rrjc_delhi@yahoo.co.in

c) In our opinion, according to the information and explanations given to us by the company has not received any whistle-blower complaint during the year under review.

xii. ***In respect of Nidhi Company***

The Company is not a Nidhi Company. Accordingly, the provisions of clause 3(xii)(a)-(c) of the Order are not applicable.

xiii. ***In respect of Related Party Transactions***

The Company has not undertaken related party transactions as covered by section 177 & section 188 of The Companies Act, 2013 during the year under consideration. Hence no comments have been offered under this clause..

xiv. ***In respect of Internal Audit***

In our opinion and according to the information and explanations given to us, the company has appointed an internal auditor as per provisions of Section 138 of Indian Companies Act 2013 read with Rule 13 Of Companies (Accounts) Rules, 2014. However, no reports were made available to us.

xv. ***In respect of Non-Cash Transactions***

In our opinion, and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors, hence provisions of Section 192 of the Act are not applicable to the Company.

xvi. ***In respect of Registration with RBI***

According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. The company has borrowed and extended loans during the year. The company has earned income mainly from interest. The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

xvii. ***In respect of Cash Losses***

The Company has not incurred any cash losses in the current financial year.

xviii. ***In respect of Resignation of Auditors***

There was no resignation of statutory auditors during the year under consideration.

xix. ***In respect of ability to meet obligations of the company.***

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions and considering the financial conditions of the borrower we are of the opinion that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

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casmittal@gmail.com

Faridabad Office
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vrsk.office@gmail.com

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We, however, state that this is not an assurance as to the future viability or inviabilty of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xx. ***In respect of Corporate Social Responsibility.***

The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.

xxi. **Qualification/ Adverse comments in CARO by Component Auditors**

The Company has no subsidiary, associate or joint venture and the Company is not required to prepare consolidated financial statements. Consequently, there are no adverse remarks or qualifications to report.

For **VRSK & ASSOCIATES** *(Firm's Registration No. 011199N)*
Chartered Accountants

VRSK & ASSOCIATES Chartered Accountants NEW DELHI

CA VINEET GUPTA *(Membership No.089823)*
Partner

New Delhi, 22May, 2026
UDIN: 26089823 MLU8807253

Head Office
42, Ward No.18, Basti Pura, Arya Nagar, Rohtak-124001, Haryana.
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Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of **TIAAN CONSUMER LIMITED** of even date:

Report on the internal financial controls over financial reporting under clause (i) of sub – section 3 of section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of **TIAAN CONSUMER LIMITED** ("the Company") as at March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Responsibilities of Management and Those Charged with Governance for Internal Financial Controls

The Company's Board of Directors is responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of the Company's business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

VRSK & ASSOCIATES NEW DELHI Chartered Accountants

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

Meaning of internal financial controls over financial reporting

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

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Company has, in all material respects, maintained internal financial controls with reference to financial statements as of March 31, 2026, based on the internal financial controls criteria established by the Company, considering the essential components of internal financial controls stated in the Guidance Note.

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Head Office
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Arya Nagar, Rohtak-124001,
Haryana,
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casmittal@gmail.com

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However, we have identified certain deficiencies in the design or operation of internal financial controls that, in our view, may affect the effectiveness of internal controls. These deficiencies do not, in our opinion, result in a material misstatement of the financial statements, but could potentially impact the reliability of the financial reporting process

For **VRSK & ASSOCIATES** *(Firm's Registration No. 011199N)*
Chartered Accountants

CA VINEET GUPTA *(Membership No.089823)*
Partner

New Delhi, 22May, 2026
UDIN: 26089823 MLUQQ07253

Head Office
42, Ward No.18, Basti Pura,
Arya Nagar, Rohtak-124001,
Haryana.
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TIAAN CONSUMER LIMITED

CIN: L66301GJ1992PLC017397
Regd Office:405, Patel Ahwamegh Complex, Jetalpur Road, Near Dairy Den Circle, Sayajigunj, Vadodara,Gujarat- 390005
Corp Office: J-71, Lower Ground Floor, J- Block, Paryavaran Complex, IGNOU Road, Neb Sarai, New Delhi-110062
Email:tiaanconsumerltd112@gmail.com, Mobile No.: +919871876339
Website: www.tiaanstore.in

Date:22nd May 2026

To,
The Department of Corporate Service
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

Scrip Code: 540108 (TIAAN CONSUMER LIMITED) EQ - ISIN –INE864T01011.

Subject: Undertaking for Non- Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter and year ended on March 31st, 2026.

Dear Sir/Madam,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) for quarter and year ended on March 31st, 2026 for public issue, rights issue, preferential issue etc -

(a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;

(b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, **Munesh Kumar (Director)** of **(TIAAN CONSUMER LIMITED)** hereby certify that Compliances of Regulation 32 of SEBI (LODR) regulations, 2015 is **not applicable** to the company as the company **has not issued** any share by way of public issue, right issue, preferential issue etc. for the quarter and year ended on **March 31st, 2026.**
You are requested to take the above on your records and acknowledge the same.

Thanking You.

For and on behalf of Board of Directors
TIAAN CONSUMER LIMITED

MUNESH KUMAR

Digitally signed by MUNESH KUMAR
DN: cn=MUNESH KUMAR, c=IN, l=North East Delhi, st=Delhi, o=Personal, email=muneshkumar010184@gmail.com, serialNumber=66fc6170d9776a4c7bb03c94d0d43d392b3065110b9b2e514f3571051a4e0967
Date: 2026.05.22 15:01:09 +05'30'

MUNESH KUMAR
Director
DIN: 09698731