

Date: 28-05-2026

To,  
Bse Limited  
Phiroze Jeejeebhoy Towers,  
Floor 25, P. J. Towers,  
Dalal Street, Mumbai 400 001

**Subject:** Compliance of Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of **Envair Electrodyne Limited** at its meeting held today i.e. **28-05-2026**, commenced at **01:40 PM** and concluded at **02:55 PM**, inter alia considered and approved the following matters:

1. Audited Financial Results (Standalone) of the Company for the Quarter & Year ended on 31<sup>st</sup> March 2026 along with the Auditor's Report.

2. Approval for Sale / Disposal of Investment in Foreign Entity:

The Board has approved the proposed sale/disposal of the Company's investment held in **Alliance Asia Pac Pte Ltd**, a company incorporated in **Singapore**, subject to receipt of necessary statutory, regulatory and shareholder approvals.

The details required under Regulation 30 read with SEBI Circular dated July 13, 2023 are enclosed as **Annexure A**.

3. Approval of Postal Ballot Notice:

The Board has approved the draft Postal Ballot Notice seeking approval of members of the Company for: Approval for sale/disposal of investment in foreign entity under applicable provisions of the Companies Act, 2013.

4. Appointment of Mr. Rajeev Kumar Sanger Proprietor of M/s. Sanger & Associates Company Secretaries, as a Scrutinizer for conducting the Postal Ballot process in a fair and transparent manner.

5. Appointment of M/s D Kaur and Associates as Internal Auditor for FY 2026-27. Details as required under Regulation 30 read with Para A of Part A Schedule II of the Listing Regulations are attached as Annexure-B.

This is for your information and record.

Thanking you,  
For **Envair Electrodyne Limited**

AVNEET  
KAUR

Avneet Kaur  
Company Secretary  
M.No- A60841

# M L BHUWANIA AND CO LLP

## CHARTERED ACCOUNTANTS

F-11, 3rd floor, Manek Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, INDIA.

T : +91 22 3507 4949 E : info@mlbca.in W : www.mlbca.in

### INDEPENDENT AUDITOR'S REPORT ON QUARTERLY AND YEAR TO DATE AUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To  
The Board of Directors of  
**ENVAIR ELECTRODYNE LIMITED**  
Report on the Audit of the Financial Results

#### Opinion

We have audited the accompanying Statement of Financial Results of **ENVAIR ELECTRODYNE LIMITED** ("the Company") for the quarter and year ended 31<sup>st</sup> March 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. give a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information for the quarter and year ended 31<sup>st</sup> March 2026.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those 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 results 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial results.



# M L BHUWANIA AND CO LLP

## CHARTERED ACCOUNTANTS

### **Management's and Board of Directors' Responsibilities for the Financial Results**

These financial results have been prepared on the basis of the annual financial statements. The Company's Management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

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

In preparing the financial results, 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 Results**

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



# M L BHUWANIA AND CO LLP

## CHARTERED ACCOUNTANTS

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

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls 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 an opinion through a separate report on the complete set of annual financial statements 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 in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



# M L BHUWANIA AND CO LLP

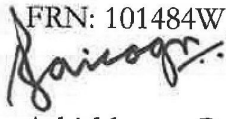
## CHARTERED ACCOUNTANTS

### Other Matters

1. The financial results for the quarter ended on 31<sup>st</sup> March 2026 and for the corresponding quarter ended 31<sup>st</sup> March 2025 are the balancing figures between the audited figures in respect of the year ended on 31<sup>st</sup> March 2026 and 31<sup>st</sup> March 2025 and the published year to date figures up to the period 31<sup>st</sup> December 2025 and 31<sup>st</sup> December 2024, being the date of the end of the third quarter of the respective financial year, which were subject to limited review, as required under the Listing Regulations. Our opinion is not modified in respect of the above matter.

For M L BHUWANIA AND CO LLP  
Chartered Accountants

FRN: 101484W/W100197



Ashishkumar Bairagra

Partner

Membership No. 109931

UDIN: 26109931YYJYNJ4769

Place: Mumbai

Date: 28<sup>th</sup> May, 2026

F-11, 3rd Floor, Manek Mahal,  
90, Veer Nariman Road, Churchgate,  
Mumbai - 400 020, India.



**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2026**

(Amount in Lakhs except EPS)

Sr.	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-03-2026	31-Mar-25
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1</b>	<b>Income</b>					
(a)	Revenue from Operations	-	-	-	-	-
(b)	Other Income	9.74	9.58	12.48	53.76	76.99
	<b>Total Income</b>	<b>9.74</b>	<b>9.58</b>	<b>12.48</b>	<b>53.76</b>	<b>76.99</b>
<b>2</b>	<b>Expenses:</b>					
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-
(c)	Employee benefit expenses	3.30	2.80	2.71	11.71	10.84
(d)	Finance costs	-	-	-	-	-
(e)	Other expenses	17.92	4.20	32.97	30.49	48.39
	<b>Total Expenses</b>	<b>21.22</b>	<b>7.00</b>	<b>35.68</b>	<b>42.20</b>	<b>59.23</b>
<b>3</b>	<b>Profit / (Loss) from ordinary activities before Exceptional items (1-2)</b>	<b>(11.48)</b>	<b>2.58</b>	<b>(23.20)</b>	<b>11.57</b>	<b>17.76</b>
<b>4</b>	Exceptional Items	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before tax (3 +/- 4)</b>	<b>(11.48)</b>	<b>2.58</b>	<b>(23.20)</b>	<b>11.57</b>	<b>17.76</b>
<b>6</b>	<b>Tax Expense</b>					
	- Current tax	2.77	0.82	-	3.59	64.29
	- Deferred tax	(2.77)	-	-	(2.77)	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>0.82</b>	<b>-</b>	<b>0.82</b>	<b>64.29</b>
<b>7</b>	<b>Profit / (Loss) for the period (5 +/- 6)</b>	<b>(11.48)</b>	<b>1.76</b>	<b>(23.20)</b>	<b>10.75</b>	<b>(46.53)</b>
<b>8</b>	<b>Other Comprehensive Income, net of income tax</b>					
	A (i) Items that will not be reclassified to Profit or Loss	(35.15)	-	120.54	(35.15)	120.54
	(ii) Income tax relating to items that will not be reclassified to profit or loss	5.03	-	(17.24)	5.03	(17.24)
	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	-	-	-	-	-
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>(30.13)</b>	<b>-</b>	<b>103.30</b>	<b>(30.13)</b>	<b>103.30</b>
<b>9</b>	<b>Total Comprehensive Income for the period (8 +/- 7)</b>	<b>(41.61)</b>	<b>1.76</b>	<b>80.11</b>	<b>(19.38)</b>	<b>56.78</b>
<b>10</b>	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	<b>464.00</b>	<b>464.00</b>	<b>464.00</b>	<b>464.00</b>	<b>464.00</b>
	Reserve excluding revaluation reserve at the Balance Sheet date	-	-	-	344.29	363.67
<b>11</b>	<b>Earning per share (EPS) (of Rs 1/- each ) (not annualised)</b>					
	Basic	(0.25)	0.04	(0.50)	0.23	(1.00)
	Diluted	(0.25)	0.04	(0.50)	0.23	(1.00)

For and on behalf of Board of Directors  
of ENVAIR ELECTRODYNE LIMITED

**FOR ENVAIR ELECTRODYNE LTD**

  
**DIRECTOR**

Anil Nagpal  
Managing Director

Place : Chandigarh  
Date : 28th May, 2026

**ENVAIR ELECTRODYNE LIMITED**

**Registered Office: Office no. 123, Wing A, Sohrab Hall, 21, Sasoon Road, Pune - 411001**

**CIN : L29307MH1981PLC023810**

**AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026**

**Notes to Audited Financial Results for the Quarter and Year Ended March 31, 2026**

- 1 The audited financial results of the Company for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28th May, 2026.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and othe other accounting principles generally accepted in India.
- 3 The figures for quarter ended March 31, 2026 and March 31, 2025 are balancing figures between the audited figures of the full financial year and the reviewed year-to-date figures up to the third quarter of the relevant financial year.
- 4 The Company operates in single reportable segment namely "Industrial Machinery".

For and on behalf of Board of Directors  
of ENVAIR ELECTRODYNE LIMITED

**FOR ENVAIR ELECTRODYNE LTD**

  
**DIRECTOR**

Anil Nagpal  
Managing Director

Place : Chandigarh

Date: 28th May, 2026

**ENVAIR ELECTRODYNE LIMITED**

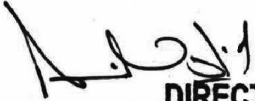
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH 2026**

(Rs. In Lakhs)

Particulars	31st March, 2026 (Audited)	31st March, 2025 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Financial Assets		
(i) Investment	210.89	246.05
(b) Non-current tax assets (Net)	4.17	3.46
<b>Total Non-Current Assets</b>	<b>215.06</b>	<b>249.50</b>
<b>Current Assets</b>		
(a) Financial assets:		
a) Trade receivables	-	-
b) Cash and Cash Equivalents	11.62	3.73
c) Bank balances other than (b) above	614.26	600.00
d) Other Financial Assets	2.47	16.33
(b) Other Current Assets	20.55	18.73
<b>Total current assets</b>	<b>648.90</b>	<b>638.79</b>
<b>TOTAL ASSETS</b>	<b>863.96</b>	<b>888.29</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	464.00	464.00
(b) Other Equity	344.29	363.67
<b>Total equity</b>	<b>808.29</b>	<b>827.67</b>
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
(a) Deferred tax liabilities (Net)	9.44	17.24
<b>Total Non- Current Liabilities</b>	<b>9.44</b>	<b>17.24</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
i) Borrowings	-	2.40
ii) Trade payables		
- total outstanding dues of micro and small enterprises	-	2.63
- total outstanding dues of creditors other than micro and small enterprises	6.70	6.11
iii) Other Financial Liabilities	-	1.89
(b) Other Current Liabilities	9.40	0.24
(c) Current Tax Liabilities (Net)	30.12	30.12
<b>Total current liabilities</b>	<b>46.22</b>	<b>43.38</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>863.96</b>	<b>888.29</b>

For and on behalf of Board of Directors  
of ENVAIR ELECTRODYNE LIMITED

**FOR ENVAIR ELECTRODYNE LTD**



**DIRECTOR**

Anil Nagpal  
Managing Director

Place : Chandigarh  
Date: 28th May, 2026

**ENVAIR ELECTRODYNE LIMITED**

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

(Rs. In Lakhs)

Sr No	Particulars	Year Ended	
		31st March, 2026 (Audited)	31st March, 2025 (Audited)
A)	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net Profit Before Tax	11.57	17.76
	Adjustments for:		
	Allowances for Doubtful Advances/assets	-	8.31
	Sundry Balance written back (Net)	(4.12)	(0.24)
	Provision no longer required (Written back)	(7.91)	(50.00)
	Interest income	(41.70)	(26.76)
	Cash from operating activities before working capital changes	<b>(42.17)</b>	<b>(50.92)</b>
	Adjustments for:		
	Increase / Decrease in Trade Payables	2.09	1.74
	Increase / Decrease in Other Current Liabilities	9.16	(20.85)
	Increase / Decrease in Other Financial Liabilities	(1.89)	0.34
	Increase / Decrease in Trade Receivables	7.91	20.00
	Increase / Decrease in Other Current Assets	(1.82)	47.27
	Cash Generated from Operations	<b>(26.71)</b>	<b>(2.41)</b>
	Adjustment for:		
	Direct Taxes Paid (Net)	(4.30)	(3.13)
	<b>Net Cash Flow from Operating Activities</b>	<b>(31.01)</b>	<b>(5.54)</b>
B)	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Fixed Deposit in Bank	(14.26)	(587.14)
	Interest Received	55.56	10.87
	<b>Net Cash Flow From Investing Activities</b>	<b>41.30</b>	<b>(576.27)</b>
C)	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	(Repayment)/Proceeds from Short term Borrowings	(2.40)	2.40
	<b>Net Cash Flow From Financing Activities</b>	<b>(2.40)</b>	<b>2.40</b>
	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C):</b>	<b>7.89</b>	<b>(579.41)</b>
	OPENING BALANCE OF CASH & CASH EQUIVALENTS	3.73	583.14
	CLOSING BALANCE OF CASH & CASH EQUIVALENTS	11.62	3.73
		<b>7.89</b>	<b>(579.41)</b>

**Notes**

1 **Closing Balance of Cash & Cash Equivalents**

Cash and Cash Equivalents Includes:

Balance with Schedule Banks

- In Current Account

11.62                      3.73

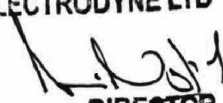
**11.62                      3.73**

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

For and on behalf of Board of Directors  
of ENVAIR ELECTRODYNE LIMITED

**FOR ENVAIR ELECTRODYNE LTD**

Place : Chandigarh  
Date : 28th May, 2026

  
**DIRECTOR**

Anil Nagpal  
Managing Director

Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated July 13, 2023:

Sr. No.	Particulars	Details
1.	Name of the target entity, details in brief such as size, turnover etc.	Alliance Asia-Pac Pte. Ltd. - Singapore Incorporated since April 2022 is an intermediate holding Company owning the Soap Manufacturing Plant in North Sumatra, KEK Sei Mangkei, Indonesia. The entity in Indonesia is called PT Alliance Consumer Products Indonesia and has a soap manufacturing business and the factory is operational since Oct 2022. The plant is currently in ramp up phase and is planning further expansion to serve customer interests. The major customer is Unilever PLC. (its subsidiaries and affiliates).
2.	Whether the acquisition / sale would fall within related party transaction(s) and whether the promoter / promoter group / group companies have any interest in the entity being acquired / sold	The entity Alliance Asia-Pac Pte. Ltd. is related to the promoters and the stake of 1,43,750 @ 1.55 USD per share will be equally transferred to promoters Mr. Harish Kumar Agarwal & Anil Nagpal at arm length price as per valuation report.
3.	Industry to which the entity being sold belongs	It is into Contract Manufacturing of soaps for Global FMCG companies
4.	Objects and impact of sale/disposal	The proposed sale/disposal is being undertaken as part of the Company's strategic restructuring initiative to streamline operations, optimize resources and enhance shareholder value. The transaction is expected to improve operational efficiency and enable the Company to focus on its core business activities.
5.	Brief details of any governmental or regulatory approvals required for the transaction	There are no regulatory approvals required. The investment will fall under automatic route of FEMA provisions
6.	Indicative time period for completion of the sale/disposal	On or before 05-07-2026
7.	Nature of consideration - whether cash consideration or share swap and details of the same	cash
8.	Consideration received / receivable	1,43,750 shares @ 1.55 USD per share
9.	Percentage of shareholding / control divested	19.33%
10.	Brief background about the entity sold	Alliance Asia-Pac Pte. Ltd. - Singapore Incorporated since April 2022 is an intermediate holding Company owning the Soap Manufacturing Plant in North Sumatra, KEK Sei Mangkei, Indonesia .The entity is engaged in the business of a soap manufacturing business. The Company Envair Electrodyne Limited currently holds 19.33% stake in the said entity.

Details as required under Regulation 30 read with Para A of Part A Schedule II of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD- 1/P/CIR/2023/123 dated 13 July 2023, with respect to appointment of M/s. D Kaur & Associates.

Sr. No.	Disclosure Requirement	Details
1.	Reason for change viz., appointment, / resignation, cessation, removal, death or otherwise	Appointment as the Internal Auditor of the Company.
2.	Date of appointment/cessation	Appointed by board of directors for financial year 2026-27, on recommendation of audit committee in their meeting held on 28 <sup>th</sup> May 2026.
3.	Brief Profile (in case of appointment)	
	M/s. D Kaur & Associates is a proprietorship firm led by Ms. Deepinder Kaur is a qualified chartered accountant having rich experience in field of finance and accountancy.	
4.	Disclosure of relationships between directors (in case of appointment of a director}	Not applicable