SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

November 4, 2026

To,
BSE Limited
Script Code: 526544
ISIN: INE967B01028

**Sub: Outcome of Board Meeting**

Dear Sir/Madam

We would like to inform you that the Board of Directors of the Company at its meeting held today, i.e., **Wednesday, November 4, 2026**, has considered and approved the following:

1. Unaudited Standalone and Consolidated Financial Results and Limited Review Reports for the second quarter and half year ended September 30, 2026

2. Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the company has approved the appointment of Ms. Nehal Shah having Membership No. 62032, as Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company w.e.f. December 1, 2026.

   Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, read with the details pursuant to SEBI circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026, is annexed herewith as **Annexure A**

3. Took note of the Resignation of Ms. Rekha Vishal Jhanwar as Company Secretary and Compliance Officer w.e.f., November 30, 2026

   Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, read with the details pursuant to SEBI circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026, is annexed herewith as **Annexure B**

The Board Meeting commenced at 12.00 PM and concluded at 1.00 PM.

The above information will also be made available on the Company's website at www.sgligis.com

Kindly take note of the same in your records.

**For, SGL Resources Limited**

Kantilal Vrajlal Ladani
Digitally signed by Kantilal Vrajlal Ladani
Date: 2026.11.04 13:10:22 +05'30'

**Kantilal Ladani**
**Whole Time Director**
**DIN: 00016171**

**Encl.: As above**

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

**Annexure A**

**Details pursuant to Regulation 30 of the SEBI LODR Regulations and SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:**

| Sr. No. | Disclosure Requirement | Details |
|---|---|---|
| 1. | Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~; | Appointment of Ms. Nehal Shah as a Company Secretary & Compliance Officer of the company |
| **2.** | Date of Appointment/ ~~cessation~~ (as applicable) and term of appointment; | The Board of Directors at their meeting held on November 4, 2026, based on recommendation of Nomination and Remuneration Committee have approved the appointment of Ms. Nehal Shah as a Company Secretary & Compliance Officer of the company with effect from December 1, 2026 |
| **3.** | Brief Profile (In case of appointment); | Ms. Nehal Shah is a Qualified Company Secretary from the Institute of Company Secretaries of India (Membership No. A62032). She has experience in secretarial compliance, regulatory filings, and Secretarial Audit of for Listed as well Private and Public Companies. |
| **4.** | Disclosure of Relationship between directors. (In case of appointment of a director). | Ms. Nehal Shah is not related to any of the Directors or Key Managerial Personnel or Promoters and Promoter group of the Company. |

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

**Annexure B**

**Details pursuant to Regulation 30 of the SEBI LODR Regulations and SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:**

| Sr. No. | Disclosure Requirement | Details |
|---|---|---|
| 1. | Reason for change viz. ~~appointment~~, resignation, ~~removal, death or otherwise~~; | Ms. Rekha Vishal Jhanwar has tendered her resignation from the position of Company Secretary & Compliance Officer of the company due to personal reasons and in pursuit of new professional opportunity. |
| **2.** | Date of ~~Appointment~~/ cessation ~~(as applicable) and term of appointment;~~ | She will be relieved from the services of the Company with effect from close of business hours on November 30, 2026. |
| **3.** | Brief Profile (In case of appointment); | Not Applicable |
| **4.** | Disclosure of Relationship between directors. (In case of appointment of a director). | Not Applicable |

RAM CHANDAK & ASSOCIATES
CHARTERED ACCOUNTANTS

**Limited Review Report on Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Review Report to,
The Board of Directors,
SGL Resources Limited (Formerly known as SCANPOINT GEOMATICS LIMITED)

1. We have reviewed the accompanying statement of unaudited standalone financial results of SGL Resources Limited (Formerly known as SCANPOINT GEOMATICS LIMITED) ("the Company") for the Quarter and half year ended 30th September, 2026 (hereinafter referred to as the "the Statement" and initiated for the purpose of identification), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 persons 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

   Our conclusion on the Statement is not modified in respect of this matter.

For M/s.Ram Chandak & Associates
Chartered Accountants
(FR No. 151611W)

Ram Chandak & Associates ★ M.No. 193166 ★ Chartered Accountants

Date: 04.11.2026
Place: Ahmedabad

CA Ram Narayan Chand
Partner (M. No. 193166)
UDIN: 26193166JOJQGL3918

SGL RESOURCES LIMITED

Formally known as Scanpoint Geomatics Limited

## Unaudited Financial Results (Standalone) for the quarter and half year ended September 30, 2026

(Rs. in Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I. | Revenue from Operations | 71.54 | 136.17 | 3,619.31 | 207.71 | 4090.92 | 3486.87 |
| II. | Other Income | 826.44 | 370.07 | 192.50 | 1196.51 | 205.08 | 1,416.79 |
| III. | **Total Income (I + II)** | **897.98** | **506.24** | **3,811.81** | **1,404.23** | **4,296.00** | **4,903.66** |
| IV. | **Expenses:** | | | | | | |
| | Cost of Materials Consumed | - | - | - | - | - | 517.50 |
| | Purchases of Stock-in-Trade | - | - | - | - | - | - |
| | Changes in inventories of finished goods work-in-progress and | - | - | - | - | - | - |
| | Employee benefits expense | 95.73 | 84.22 | 146.84 | 179.95 | 301.76 | 556.92 |
| | Travel expense | 2.81 | 3.16 | 3.70 | 5.98 | 6.57 | 17.41 |
| | Finance costs | 1.46 | 0.94 | 1.18 | 2.40 | 4.18 | 5.61 |
| | Depreciation and amortisation expense | 231.83 | 231.75 | 202.84 | 463.57 | 405.68 | 811.38 |
| | Other expenses | 530.66 | 181.08 | 3,392.55 | 711.74 | 3487.81 | 2,984.00 |
| | **Total expenses (IV)** | **862.49** | **501.15** | **3,747.12** | **1,363.64** | **4,206.00** | **4,892.82** |
| V. | **Profit before Exceptional Items and tax (III - IV)** | **35.49** | **5.10** | **64.69** | **40.58** | **90.00** | **10.84** |
| VI. | Exceptional Items | - | - | - | - | - | - |
| VII. | **Profit before Tax (V-VI)** | **35.49** | **5.10** | **64.69** | **40.58** | **90.00** | **10.84** |
| VIII. | **Tax expense:** | | | | | | |
| | (1) Current tax | 39.14 | 31.12 | 40.30 | 70.27 | 67.37 | 85.04 |
| | (2) Deferred tax | (32.73) | 42.40 | (20.69) | 9.68 | (19.69) | (86.56) |
| | (3) Tax Adjustment of Previous Year | | - | | | | 1.23 |
| IX | **Profit for the period (VII-VIII)** | **29.07** | **(68.43)** | **45.08** | **(39.36)** | **42.31** | **11.14** |
| X | **Other Comprehensive Income/(Expense) (Net of Tax)** | | | | | | |
| | A. (i) Items that will not be reclassified to profit or loss | | | - | - | | - |
| | Remeasurement of the net defined liability/asset | - | - | - | - | - | (1.88) |
| | Income tax (expense)/ benefit on remeasurement of defined benefit plans | - | - | - | - | - | (2.30) |
| | Equity instruments through other comprehensive income | - | - | - | - | - | 8.18 |
| | Income tax expense on investments in equity instruments through OCI | | | | | | (0.37) |
| | B. (i) Items that will be reclassified subsequently to profit or loss | | | | | | |
| | **Total Other Comprehensive Income,net of tax** | - | - | - | - | - | **3.63** |
| XI | **Total Comprehensive Income / (Expenses) (after Tax) (IX+X)** | **29.07** | **(68.43)** | **45.08** | **(39.36)** | **42.31** | **14.77** |
| XII | Paid up Equity Share Capital (Face value of Rs. 2/- per share) | 5,009.60 | 5,009.60 | 5,009.60 | 5,009.60 | 5,009.60 | 5,009.60 |
| | Other Equity | - | - | - | 13,454.88 | 13,521.80 | 13,494.24 |
| XIII | **Earnings per equity share:** | | | | | | |
| | (1) Basic | 0.01 | (0.03) | 0.02 | (0.02) | 0.02 | 0.00 |
| | (2) Diluted | 0.01 | (0.03) | 0.02 | (0.02) | 0.02 | 0.00 |

**NOTES:**

1. The above unaudited financial results have been reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 04.11.2026
2. In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above unaudited results.
3. The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

***Place:Ahmedabad***
**Date: 04/11/2026**

***For SGL RESOURCES LTD.***

AHMEDABAD

**Kanti V. Ladani**
**Whole Time Director & CFO**
**DIN: 00016171**

SGL RESOURCES LIMITED

Formally known as Scanpoint Geomatics Limited

## Unaudited Statement of Assets and Liabilities (Standalone) as at September 30, 2026

(Rs. In Lakhs)

| | Particulars | As at September 30, 2026 (Unaudited) | As at March 31, 2026 (Audited) |
|---|---|---|---|
| A | **Assets** | | |
| A (I) | **Non-current Assets** | | |
| (a) | Property, Plant & Equipment | 39.53 | 48.58 |
| (b) | Intangiable Assets under development | 9,577.81 | 9,475.70 |
| (c) | Other Intangible Assets | 471.38 | 926.41 |
| (d) | Financial Assets | | |
| | i) Investments | 201.54 | 201.54 |
| | ii) Other Financial Assets | 3,918.84 | 4,391.26 |
| (e) | Other Non Current Assets | | - |
| (f) | Deferred tax Assets (net) | 133.03 | 142.71 |
| | **Sub total of Non-current Assets** | **14,342.13** | **15,186.20** |
| A (II) | **Current Assets** | | |
| (a) | Inventories | | |
| (b) | Financial Assets | | |
| | i) Trade Receivables | 2,100.65 | 2,275.41 |
| | ii) Cash & Cash Equivalents | 17.61 | 12.06 |
| | iii) Bank Balance other than Cash & Cash Equivalents | 645.26 | 708.97 |
| | iv) Loans | 8,990.41 | 11,132.88 |
| | v) Others Financial Assets | 32.68 | 30.00 |
| (c) | Current Tax Asset (Net) | 105.63 | 121.27 |
| (d) | Other Current Assets | 1,800.48 | 2,099.03 |
| | **Sub total of Current Assets** | **13,692.72** | **16,379.62** |
| | **Total Assets** | **28,034.85** | **31,565.82** |
| B | **Equity and Liabilities** | | |
| B (I) | **Equity** | | |
| (a) | Equity Share Capital | 5,009.60 | 5,009.60 |
| (b) | Other Equity | 13,454.88 | 13,494.24 |
| | **Total Equity** | **18,464.48** | **18,503.84** |
| | **Liabilities** | | |
| B (II) | **Non-current Liabilities** | | |
| (a) | Financial | | |
| | i) Borrowings | 1,162.17 | 1,477.28 |
| (b) | Provisions | 40.22 | 40.22 |
| | **Total Non-current liabilities** | **1,202.39** | **1,517.50** |
| B (III) | **Current Liabilities** | | |
| (a) | Financial | | |
| | i) Borrowings | 4,295.09 | 6,579.30 |
| | ii) Trade Payable | | |
| | Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises | 151.23 | 963.81 |
| | iii) Other Financial Liabilities | 195.01 | 276.32 |
| (b) | Other Current Liabilities | 3,679.93 | 3,677.92 |
| (c) | Provisions | 46.71 | 47.13 |
| (d) | Deffered Tax Liabilities (Net) | - | - |
| | **Total Current Liabilities** | **8,367.98** | **11,544.48** |
| | **Total Liabilities** | **9,570.37** | **13,061.98** |
| | **Total Equity and Liabilities** | **28,034.84** | **31,565.82** |

For SGL RESOURCES LTD

Kanti V. Ladani
Whole Time Director & CFO
DIN: 00016171

Place:Ahmedabad
Date: 04/11/2026

SGL RESOURCES LIMITED

Formally known as Scanpoint Geomatics Limited

| Unaudited Cash flow (Standalone) Statements for the period ended September 30,2026 | | (Rs. In Lakhs) | |
|---|---|---|---|
| | PARTICULARS | For the Six Month Ended | |
| | | Half Year ended 30th September,2026 (Unaudited) | Half Year ended 30th September,2025 (Unaudited) |
| A. | **Cash Flow from Operating Activities** | | |
| | Net Profit/(Loss) before Tax | **40.58** | **90.00** |
| | **Adjustments for:** | | |
| | **Add:** | | |
| | Depreciation | 463.57 | 405.68 |
| | Loss on sales of Assets | 0.26 | 23.51 |
| | Interest Paid | 2.40 | 4.18 |
| | **Less:** | | |
| | Interest Received | 16.67 | (24.08) |
| | **Operating Profit/(Loss) before Working Capital Changes** | **523.48** | **499.29** |
| | **Adjustments for:** | | |
| | Trade Receivable | 174.76 | (5,150.12) |
| | Loans | 2,142.47 | 5.73 |
| | Other financial assets | 469.74 | 42.28 |
| | Other non current assets | - | 1,800.00 |
| | Other Current Assets | 243.93 | 1,821.74 |
| | Provisions | (0.42) | (37.20) |
| | Trade payables | (812.58) | 2,404.60 |
| | Other financial liabilities | (81.31) | (1,685.53) |
| | Other current liabilities | 2.01 | (122.25) |
| | **Cash Generated from Operation** | **2,662.08** | **(421.46)** |
| | **Income tax Paid** | - | - |
| | **Net Cash Generated by operating activities** | **2,662.08** | **(421.46)** |
| B. | **Cash Flow from Investing Activities** | | |
| | Intangible Asset under development | (102.11) | - |
| | Sale of property, plant and equipment | 0.25 | 43.53 |
| | Interest Recieved | (16.67) | 24.08 |
| | Chgange in other bank balances | 63.71 | 303.79 |
| | **Net Cash used in Investing Activities (B)** | **(54.82)** | **371.40** |
| C. | **Cash Flow from Financing Activities** | | |
| | Proceeds from issue of share capital (incl.securities premium) | - | - |
| | Borrowing | (2,599.31) | (117.07) |
| | **Less:** | | |
| | Loan to subsidiary | | |
| | Interest paid | (2.40) | (4.18) |
| | **Net Cash used in Financing Activities ©** | **(2,601.71)** | **(121.25)** |
| | Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C) | 5.55 | (171.31) |
| | Cash and Cash Equivalent as at the beginning of the period | 12.06 | 271.43 |
| | **Cash and Cash Equivalent as at the end of period** | **17.61** | **100.12** |

**NOTES**

1) Previous year's figure has been regrouped/rearranged wherever necessary to conform to current year's classification.

2) The figures in parentheses indicate outflow.

3) . The above cash flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 - *Statement of Cash Flows.*

**Place:Ahmedabad**
**Date: 04/11/2026**

**For SGL RESOURCES LTD**

**Kanti V. Ladani**
**Whole Time Director & CFO**
**DIN: 00016171**

RAM CHANDAK & ASSOCIATES
CHARTERED ACCOUNTANTS

Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
The Board of Directors,
SGL Resources Limited (Formerly known as SCANPOINT GEOMATICS LIMITED)

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of SGL Resources Limited (Formerly known as SCANPOINT GEOMATICS LIMITED)(the "Holding") and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group"), for the quarter and half year ended 30th September, 2026 (hereinafter referred to as the "Statement" and initiated for the purpose of identification), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

1. This statement, which is the responsibility of Holding's Management and approved by the Holding's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

2. 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. A review of interim financial information consists of making inquiries, primarily of persons 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, 2015, as amended, to the extent applicable.

3. The Statement includes the results of the following entity:
   Subsidiary: Jyacad Solutions Private Limited

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian

Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The consolidated unaudited financial results include the interim financial results of the subsidiary; whose interim financial results reflect total revenue of Rs. NIL and total net profit after tax Rs. NIL for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, as considered in the consolidated unaudited financial results of the Group. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

   Our conclusion on the Statement is not modified in respect of above matter.

For, M/s.Ram Chandak & Associates
Chartered Accountants
(FR No. 151611W)

CA Ram Chandak
Partner (M. No. 193166)
UDIN: 26193166EIWEKL1814

Date: 04.11.2026
Place: Ahmedabad

SGL RESOURCES LIMITED

Formally known as Scanpoint Geomatics Limited

## Unaudited Financial Results (Consolidated) for the quarter and half year ended September 30, 2026

(Rs. in Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I. | Revenue from Operations | 71.54 | 136.17 | 3,619.31 | 207.71 | 4090.92 | 3486.87 |
| II. | Other Income | 826.44 | 370.07 | 192.50 | 1196.51 | 205.08 | 1,416.79 |
| III. | **Total Income (I + II)** | **897.98** | **506.24** | **3,811.81** | **1,404.23** | **4,296.00** | **4,903.66** |
| IV. | **Expenses:** | | | | | | |
| | Cost of Materials Consumed | - | - | - | - | - | 517.50 |
| | Purchases of Stock-in-Trade | - | - | - | - | - | - |
| | Changes in inventories of finished goods work-in-progress and | - | - | - | - | - | - |
| | Employee benefits expense | 95.73 | 84.22 | 146.84 | 179.95 | 301.76 | 556.92 |
| | Travel expense | 2.81 | 3.16 | 3.70 | 5.98 | 6.57 | 17.41 |
| | Finance costs | 1.46 | 0.94 | 1.80 | 2.40 | 4.18 | 5.65 |
| | Depreciation and amortisation expense | 231.83 | 231.75 | 202.84 | 463.57 | 405.68 | 811.38 |
| | Other expenses | 530.66 | 181.08 | 3,392.55 | 711.74 | 3487.97 | 2,984.28 |
| | **Total expenses (IV)** | **862.49** | **501.15** | **3,747.73** | **1,363.64** | **4,206.16** | **4,893.13** |
| V. | **Profit before Exceptional Items and tax (III - IV)** | **35.49** | **5.10** | **64.08** | **40.58** | **89.84** | **10.53** |
| VI. | Exceptional Items | - | - | - | - | - | - |
| VII. | **Profit before Tax (V-VI)** | **35.49** | **5.10** | **64.08** | **40.58** | **89.84** | **10.53** |
| VIII. | **Tax expense:** | | | | | | |
| | (1) Current tax | 39.14 | 31.12 | 40.30 | 70.27 | 67.37 | 85.04 |
| | (2) Deferred tax | (32.73) | 42.40 | (20.69) | 9.68 | (19.69) | (86.56) |
| | (3) Tax Adjustment of Previous Year | | - | | | | 1.35 |
| IX | **Profit for the period (VII-VIII)** | **29.07** | **(68.43)** | **44.47** | **(39.36)** | **42.15** | **10.70** |
| | Owners of the company | 29.04 | (68.36) | 44.42 | (39.32) | 42.11 | 10.69 |
| | Non Controlling Interest | 0.03 | (0.07) | 0.04 | (0.04) | 0.04 | 0.01 |
| X | **Other Comprehensive Income/(Expense) (Net of Tax)** | | | | | | |
| | A. (i) Items that will not be reclassifled to profit or loss | | | - | - | | - |
| | Remeasurement of the net defined liability/asset | - | - | - | - | - | (1.88) |
| | Income tax (expense)/ benefit on remeasurement of defined benefit plans | - | - | - | - | - | (2.30) |
| | Equity instruments through other comprehensive income | - | - | - | - | - | 8.18 |
| | Income tax expense on investments in equity instruments through OCI | | | | | | (0.37) |
| | B. (i) Items that will be reclassified subsequently to profit or loss | | | | | | |
| | ~~*Total Other Comprehensive Income,net of tax*~~ | - | - | - | - | - | ~~*3.63*~~ |
| XI | **Total Comprehensive Income / (Expenses) (after Tax) (IX+X)** | **29.07** | **(68.43)** | **44.47** | **(39.36)** | **42.15** | **14.33** |
| | Owners of the company | **29.04** | **(68.36)** | **44.42** | **(39.32)** | **42.11** | **14.32** |
| | Non Controlling Interest | **0.03** | **(0.07)** | **0.04** | **(0.04)** | **0.04** | **0.01** |
| XII | Paid up Equity Share Capital (Face value of Rs. 2/- per share) | 5,009.60 | 5,009.60 | 5,009.60 | 5,009.60 | 5,009.60 | 5,009.60 |
| | Other Equity | - | - | - | 13,453.55 | 13,520.75 | 13,492.91 |
| XIII | ~~**Earnings per equity share:**~~ | | | | | | |
| | (1) Basic | 0.01 | (0.03) | 0.02 | (0.02) | 0.02 | 0.00 |
| | (2) Diluted | 0.01 | (0.03) | 0.02 | (0.02) | 0.02 | 0.00 |

**NOTES:**

1. The above unaudited financial results have been reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 04.11.2026
2. In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above unaudited results.
3. *The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current* period.

**Place:Ahmedabad**
**Date: 04/11/2026**

**For SGL RESOURCES LTD.**

AHMEDABAD

**Kanti V. Ladani**
**Whole Time Director & CFO**
**DIN: 00016171**

SGL RESOURCES LIMITED

Formally known as Scanpoint Geomatics Limited

## Unaudited Statement of Assets and Liabilities (Consolidated) as at September 30, 2026

(Rs. In Lakhs)

| | Particulars | As at September 30, 2026 (Unaudited) | As at March 31, 2026 (Audited) |
|---|---|---|---|
| A | **Assets** | | |
| A (I) | **Non-current Assets** | | |
| (a) | Property, Plant & Equipment | 39.53 | 48.58 |
| (b) | Intangiable Assets under development | 9,577.81 | 9,475.70 |
| (c) | Other Intangible Assets | 471.38 | 926.41 |
| (d) | Financial Assets | | |
| | i) Investments | 200.54 | 200.54 |
| | ii) Other Financial Assets | 3,918.84 | 4,391.26 |
| (e) | Other Non Current Assets | | - |
| (f) | Deferred tax Assets (net) | 133.03 | 142.71 |
| | **Sub total of Non-current Assets** | **14,341.13** | **15,185.19** |
| A (II) | **Current Assets** | | |
| (a) | Inventories | | |
| (b) | Financial Assets | | |
| | i) Trade Receivables | 2,100.65 | 2,275.41 |
| | ii) Cash & Cash Equivalents | 17.62 | 12.07 |
| | iii) Bank Balance other than Cash & Cash Equivalents | 645.26 | 708.97 |
| | iv) Loans | 8,990.41 | 11,132.88 |
| | v) Others Financial Assets | 32.68 | 30.00 |
| (c) | Current Tax Asset (Net) | 105.63 | 121.27 |
| (d) | Other Current Assets | 1,800.48 | 2,099.04 |
| | **Sub total of Current Assets** | **13,692.73** | **16,379.64** |
| | **Total Assets** | **28,033.86** | **31,564.83** |
| B | **Equity and Liabilities** | | |
| B (I) | **Equity** | | |
| (a) | Equity Share Capital | 5,009.60 | 5,009.60 |
| (b) | Other Equity | 13,453.55 | 13,492.91 |
| | **Total Equity** | **18,463.14** | **18,502.51** |
| | **Liabilities** | | |
| B (II) | **Non-current Liabilities** | | |
| (a) | Financial | | |
| | i) Borrowings | 1,162.17 | 1,477.28 |
| (b) | Provisions | 40.22 | 40.22 |
| | **Total Non-current liabilities** | **1,202.39** | **1,517.50** |
| B (III) | **Current Liabilities** | | |
| (a) | Financial | | |
| | i) Borrowings | 4,295.09 | 6,579.30 |
| | ii) Trade Payable | | |
| | Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises | 151.72 | 964.15 |
| | iii) Other Financial Liabilities | 194.86 | 276.32 |
| (b) | Other Current Liabilities | 3,679.93 | 3,677.92 |
| (c) | Provisions | 46.71 | 47.13 |
| (d) | Deffered Tax Liabilities (Net) | - | - |
| | **Total Current Liabilities** | **8,368.33** | **11,544.82** |
| | **Total Liabilities** | **9,570.72** | **13,062.32** |
| | **Total Equity and Liabilities** | **28,033.86** | **31,564.83** |

For SGL RESOURCES LTD

Kanti V. Ladani
Whole Time Director & CFO
DIN: 00016171

Place:Ahmedabad
Date: 04/11/2026

SGL RESOURCES LIMITED

Formally known as Scanpoint Geomatics Limited

| Unaudited Cash flow (Consolidated) Statements for the period ended September 30,2026 | | (Rs. In Lakhs) | |
|---|---|---|---|
| | PARTICULARS | For the Six Month Ended | |
| | | Half Year ended 30th September,2026 (Unaudited) | Half Year ended 30th September,2025 (Unaudited) |
| A. | **Cash Flow from Operating Activities** | | |
| | Net Profit/(Loss) before Tax | **40.58** | **89.84** |
| | **Adjustments for:** | | |
| | **Add:** | | |
| | Depreciation | 463.57 | 405.68 |
| | Loss on sales of Assets | 0.26 | 23.51 |
| | Interest Paid | 2.40 | 4.18 |
| | **Less:** | | |
| | Interest Received | 16.67 | (24.08) |
| | **Operating Profit/(Loss) before Working Capital Changes** | **523.48** | **499.13** |
| | **Adjustments for:** | | |
| | Trade Receivable | 174.76 | (5,150.40) |
| | Loans | 2,142.47 | 5.73 |
| | Other financial assets | 469.74 | 42.28 |
| | Other non current assets | - | 1,800.00 |
| | Other Current Assets | 243.94 | 1,821.73 |
| | Provisions | (0.42) | (37.19) |
| | Trade payables | (812.43) | 2,404.55 |
| | Other financial liabilities | (81.46) | (1,685.11) |
| | Other current liabilities | 2.01 | (122.20) |
| | **Cash Generated from Operation** | **2,662.10** | **(421.47)** |
| | **Income tax Paid** | - | - |
| | **Net Cash Generated by operating activities** | **2,662.10** | **(421.47)** |
| B. | **Cash Flow from Investing Activities** | | |
| | Intangible Asset under development | (102.11) | - |
| | Sale of property, plant and equipment | 0.25 | 43.53 |
| | Interest Recieved | (16.67) | 24.08 |
| | Chgange in other bank balances | 63.71 | 303.79 |
| | **Net Cash used in Investing Activities (B)** | **(54.82)** | **371.40** |
| C. | **Cash Flow from Financing Activities** | | |
| | Proceeds from issue of share capital (incl.securities premium) | - | - |
| | Borrowing | (2,599.31) | (117.07) |
| | **Less:** | | |
| | Loan to subsidiary | | |
| | Interest paid | (2.40) | (4.18) |
| | **Net Cash used in Financing Activities ©** | **(2,601.71)** | **(121.25)** |
| | Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C) | 5.56 | (171.32) |
| | Cash and Cash Equivalent as at the beginning of the period | 12.06 | 271.51 |
| | **Cash and Cash Equivalent as at the end of period** | **17.62** | **100.19** |

**NOTES**

1) Previous year's figure has been regrouped/rearranged wherever necessary to conform to current year's classification.

2) The figures in parentheses indicate outflow.

3) . The above cash flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 - Statement of Cash Flows.

**Place:Ahmedabad**
**Date: 04/11/2026**

**For SGL RESOURCES LTD**

SGL RESOURCES LIMITED AHMEDABAD

**Kanti V. Ladani**
**Whole Time Director & CFO**
**DIN: 00016171**