

May 27, 2026

To,
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai 400 001

Scrip Code : **539115.**

Subject : **Submission of audited Standalone and Consolidated financial results and report of the auditors as per Regulation 33 of SEBI (Listing obligations and disclosures requirements), Regulations 2015 for the quarter and year ended March 31, 2026.**

Respected Sir/Madam,

The Board of Directors of the Company at their meeting held on Wednesday, May 27, 2026 have duly approved the Audited Standalone & Consolidated Financial Results for the quarter and year ended March 31, 2026, together with the Report of the Auditors in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

We are thus enclosing the Audited Standalone & Consolidated Financial Results for the quarter and year ended March 31, 2026, together with the Report of the Auditors in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

The Board Meeting of the Company commenced on 11:00 (IST) and concluded at 12:40 (IST).

The abovementioned financial results and disclosure shall be available on the website at www.thealanscott.com of the Company under the financials section.

You are requested to take the same on your record.

Yours Faithfully,
For Alan Scott Enterprises Limited



Sureshkumar Jain
Designation : **Managing Director & CEO**
DIN : **00048463**
Place : **Mumbai**
Encl.: As stated above.



May 27, 2026

To,
Listing Department,
BSE Limited,
Stock Exchange Building,
2nd Floor, Dalal Street,
Fort, Mumbai 400023

Scrip Code : **539115.**

Subject : **Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Standalone and Consolidated statements for the quarter and financial year ended on March 31, 2026.**

Respected Sir/Madam,

I, **Sureshkumar Jain(DIN: 00462902)** , Managing Director & CEO of Alan Scott Enterprises Limited (hereinafter referred to as 'the Company') hereby declare that the Statutory Auditors of the Company have issued an unmodified opinion in their Audit Report on the Audited Standalone and Consolidated Financials of the Company for the quarter and financial year ended on March 31, 2026.

This declaration is given in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

You are requested to take the same on your record.

Yours Faithfully,
For Alan Scott Enterprises Limited



Sureshkumar Jain

Designation : Managing Director & CEO

DIN : 00048463

Place : Mumbai

Encl.: As stated above.





*Pravin Chandak
Associates*

Chartered Accountants

Independent Auditor's Report on Quarterly and Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF ALAN SCOTT ENTERPRISES LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying quarterly and annual Statement of Standalone Financial Results of 'Alan Scott Enterprises Limited'. ("the Company") for the quarter and the year ended March 31, 2026, together with the notes thereon ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), duly initialed by us for identification.

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 in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 (the Act), read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2026.



403, 4th Floor & 702/703, 7th Floor,
New Swapnalok CHS Ltd.,
Natakwala Lane, Borivali (West),
Mumbai - 400 092. Tel : 2801 6119
Email : info@pravinca.com
Website : www.pravinca.com

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 Companies Act, 2013 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.

Board of Director's Responsibilities for the Standalone Financial Results

These quarterly and annual financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 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 standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial results.

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

- Identify and assess the risks of material misstatement of the 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, 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.



Other Matter

Attention is drawn to the fact that the figures for the quarters ended March 31, 2026 as reported in these financial results are the balancing figures between audited figures in respect of the full financial years ended March 31, 2026 and the published year to date figures up to the end of the third quarter of the relevant financial years. The figures up to the end of the third quarter have only been reviewed and not subjected to audit.

**For Pravin Chandak & Associates
Chartered Accountants**

Firm's registration number: 116627W

**Pravin Chandak
Partner**

Membership number: 049391

Place: Mumbai

Date: 27th May, 2026

UDIN: 26049391DMIFYE8818





*Pravin Chandak
Associates*

Chartered Accountants

Independent Auditor's Report on Quarterly and Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF ALAN SCOTT ENTERPRISES LIMITED

Report on the Audit of the Consolidated Financial Results

We have audited the accompanying Consolidated annual financial results of 'Alan Scott Enterprises Limited' (hereinafter referred to as the "the Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as the "Group") for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("the SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), duly initialed by us for identification.

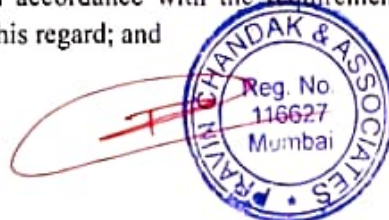
In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the other auditor on the separate audited financial results of the subsidiary, the aforesaid consolidated financial results:

- i) Include the annual financial results of following subsidiaries
- Alan Scott Retail Ltd.
 - Alan Scott Automation & Robotics Limited (formerly known as Alan Scott Health and Hygiene Limited)
 - Alan Scott Fusion Resonance Limited. (formerly known as Alan Scott Nanoveu India Limited)
 - Alan Scott Upnup Life Limited
 - Alan Scott Envirotech Limited
 - Alan Scott Learnix Limited
 - Alan Scott Omnis AI Limited
 - Alan Scott Vajrashakti Technologies Limited
 - Alan Scott Bluverge Private Limited
 - Alanscott Qubiverse Limited
 - Alanscott Satwik Himalyan Products Private Limited

Include the annual financial results of following Associates:

- Edurishi Eduventures Private Limited

- ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regard; and



403, 4th Floor & 702/703, 7th Floor,
New Swapnalok CHS Ltd.,
Natakwala Lane, Borivali (West),
Mumbai - 400 092. Tel : 2801 6119
Email : info@pravinca.com
Website : www.pravinca.com

- iii) give a true and fair view in conformity with the applicable Accounting Standards ("Ind AS"), and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 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 Consolidated Financial Results* section of our report.

We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their report referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group 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. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

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

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



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial results.

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

- Identify and assess the risks of material misstatement of the Consolidated 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, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of requirements specified under the Listing Regulations.
- Conclude on the appropriateness of the 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 ability of the Group 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 Statement 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 consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Company to express an opinion on the consolidated financial results.



We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entity included in the consolidated financial results, which has been audited by another auditor, such other auditor remains responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

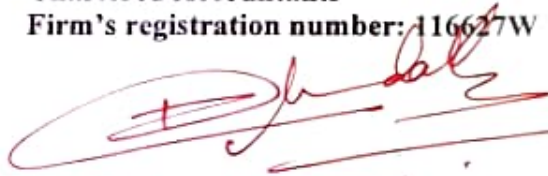
We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The financial results include the results for the quarters ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial years and the published unaudited year to date figures up to the end of the third quarter of the relevant financial years which were subject to a limited review by us.

**For Pravin Chandak & Associates,
Chartered Accountants
Firm's registration number: 116627W**



**Pravin Chandak
Partner
Membership number: 049391
Place: Mumbai
Date: 27th May, 2026
UDIN:26049391TTYIQT7397**

ALAN SCOTT ENTERPRISES LIMITED
CIN: L33100MH1994PLC076732

Regd. Office: 302, Kumar Plaza, 3rd Floor, Kalina Kurla Road, Near Kalina Masjid, Santacruz East, Mumbai-400029

Statement of Audited Standalone and Consolidated Financial Results for the Fourth Quarter and Year ended March 31, 2026

(Rs. In Lakhs except earning Per Share)

Sr No	Particulars	Standalone						Consolidated					
		Quarter Ended			Year Ended			Quarter Ended			Year Ended		
		31-03-26	31-12-25	31-03-25	31-03-26	31-03-25	31-03-26	31-12-25	31-03-25	31-03-26	31-03-25		
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited		
1	(a) Net Sales / Income From Operations	25.77	0.00	0.00	102.52	0.00	803.32	826.08	814.20	3434.73	2868.87		
	(b) Interest & Other operating Income	0.88	75.92	2.99	76.80	198.86	31.82	83.88	39.09	115.90	224.78		
2	Total Income(a+b+c)	26.66	75.92	2.99	179.32	198.86	835.14	909.96	853.29	3550.63	3093.65		
3	Expenditure												
	(a)Cost of Material Consumed	12.50	0.00	0.00	12.50	0.00	12.50	0.00	257.45	12.50	257.45		
	(b)Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	475.73	588.12	113.33	2211.15	1478.65		
	(c)Increase/Decrease in Stock in trade And Work in Progress	1.43	0.00	0.00	1.43	0.00	-33.95	-74.32	72.00	-190.08	-10.60		
	(d)Employee benefit Expenses	26.42	23.02	11.07	75.70	29.87	194.36	150.14	103.67	604.32	378.16		
	(e)Depreciation And Amortisation Cost	1.46	1.99	1.16	5.26	4.25	108.34	115.71	111.44	405.99	380.37		
	(f)Finance cost	0.22	0.05	0.10	0.41	0.55	49.66	69.64	94.88	229.10	219.59		
	(g)Other Expenditure	28.75	19.12	30.71	92.00	98.69	230.74	173.27	195.60	724.99	571.67		
4	Total Expenditure(a+b+c+d+e+f+g)	70.78	44.18	43.04	187.29	133.36	1037.39	1022.56	948.37	3997.97	3275.29		
5	Profit After Interest Before Exceptional Items & Tax(3-5)	-44.13	31.74	-40.05	-7.97	65.50	-202.25	-112.60	-95.08	-447.34	-181.64		
6	(a)Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	(b)Prior Period Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7	Profit/Loss From Ordinary Activities Before Tax(6-7)	-44.13	31.74	-40.05	-7.97	65.50	-202.25	-112.60	-95.08	-447.34	-181.64		
8	Tax Expenses												
	(a)Current Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	(b)Deferred Tax	0.00	0.00	0.00	0.00	0.00	12.40	0.00	0.00	12.40	0.00		
9	Net Profit/Loss From Ordinary Activities After Tax(8-9)	-44.13	31.74	-40.05	-7.97	65.50	-189.85	-112.60	-95.08	-434.94	-181.64		
10	Profit From Associate Company						5.13			5.13			
11	Other Comprehensive Income												
	(a)Items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	(b)Income Tax relating to items that will not be reclassified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	(c)Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	(d)Income Tax relating to items that will be reclassified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
12	Total other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
13	Total Comprehensive Income for the period	-44.13	31.74	-40.05	-7.97	65.50	-184.72	-112.60	-95.08	-429.80	-181.64		
14	Total Comprehensive Income for the year/period attributable to												
	Owners of the Company	-44.13	31.74	-40.05	-7.97	65.50	-128.19	-70.07	-88.48	-298.27	-166.01		
	Non controlling interest						-56.53	-42.53	-6.60	-131.53	-15.63		
15	No. Of Equity Shares(F.V. Rs.10/- per share)	57.18	57.18	36.32	57.18	36.32	57.18	57.18	36.32	57.18	36.32		
16	Basic and Diluted Earning per share before and after extraordinary items (Not Annualised)	-0.77	0.56	-1.10	-0.14	1.80	-2.24	-1.23	-2.44	-5.22	-4.57		

For and on Behalf of The Board of Directors

Suresh Kumar Pukhraj Jain
Managing Director
DIN : 00048463



Place: Mumbai
Date: May 27, 2026

NOTES:

- The audited standalone and consolidated financial results for the quarter and year ended March 31, 2026 of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder.
- The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 27, 2026. The statutory auditors have expressed an unmodified opinion on these standalone and consolidated financial results.
- Capital Allocation and Funding - During the third quarter ended December 31, 2025, the Company raised ₹675.00 lakhs through a preferential allotment. These funds were fully utilized as of March 31, 2026, as disclosed in the Letter of Offer dated November 20, 2025.
- The figures for the quarter ended March 31, 2026 and March 31, 2025 represent the balancing figures between the audited financial figures results for the full financial years ended March 31, 2026 and March 31, 2025 respectively and the published year to date figures for the nine months ended December 31, 2025 and December 31, 2024 respectively.
- The Consolidated result for the quarter and year ended March 31, 2026 includes the results of the subsidiaries namely (1) Alan Scott Retail Limited (2) Alan Scott Automation & Robotics Limited (3) Alan Scott Fusion Resonance India Limited (4) Alan Scott Upnup Life Limited and (5) Alan Scott Envirotech Limited (6) Alan Scott Learnix Limited (7) Alan Scott Omnix AI Limited (8) Alan Scott Vajrashakti Technologies Limited (9) Alan Scott Bluverge Private Limited (10) Alanscott Qubiverse Limited and (11) Alanscott Satwik Himalyan Products Private Limited & The Associate Company Edurishi Eduventures Private Limited.
- During the quarter and year ended March 31, 2026, Alan Scott Enterprises Limited operated across four strategic verticals — Living, Works, Next, and Frontier — at varying stages of maturity. Management remains focused on near-term operational discipline alongside long-term value creation through patient capital allocation.
 - Alan Scott Living**
The retail business (MINISO franchise) recorded sales of ₹710.04 lakhs for the quarter ended March 31, 2026 against ₹562.30 lakhs in the corresponding prior period. Management continues to prioritise unit economics and store-level efficiency ahead of accelerated network expansion. The Satwik Himalyan Products and Fusion Resonance businesses are in active commercial rollout with distribution partnerships being established.
 - Alan Scott Works**
The Automation & Robotics business is transitioning toward higher-value integrated solutions, with FY26 serving as a structured recovery phase. Envirotech products are technically ready and in customer-validation stage. Vajrashakti has commenced commercial sales of energy-saving products under the ZestWatt brand.
 - Alan Scott Next**
Learnix has entered early commercial rollout with paid institutional pilots underway and a stable core platform. Upnup Life remains in the proof-of-concept stage with external pilots focused on real-world use case validation and ecosystem readiness.
 - Alan Scott Frontier**
Omnix AI has launched its enterprise AI platform Zynd.ai with external pilots underway and two ventures in active incubation. Bluverge has commenced paid agri-drone services in the Baramati region. Metastar, acquired in April 2026, is being onboarded into the consolidated structure.
- The figures of the previous period have been re-grouped/re-arranged wherever considered necessary

ALAN SCOTT ENTERPRISES LIMITED

CIN: L33100MH1994PLC076732

Regd. Office: 302, Kumar Plaza, 3rd Floor, Kalina Kurla Road, Near Kalina Masjid, Santacruz East, Mumabai-400029

Statement of Audited Consolidated Segment wise revenue, results, assets and liabilities for the Fourth Quarter and Year ended March 31, 2026

(Rs.in Lakhs)

Particulars		Consolidated				
		Quarter Ended			Year Ended	
		31-03-26	31-12-25	31-03-25	31-03-26	31-03-25
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue					
	a) Retail	709.93	815.91	562.30	3166.72	2336.35
	b) Automation & Robotics	86.79	10.77	131.94	176.80	415.92
	c) others	38.42	83.28	159.05	207.11	341.38
	Revenue from operations	835.14	909.96	853.29	3550.63	3093.65
2	Segment Results-Profit/(Loss) before tax and Interest from each segment					
	a)Retail	31.50	17.85	43.86	147.88	-31.60
	b) Automation & Robotics	19.43	-53.11	-4.54	-93.96	30.86
	c) others	-203.52	-7.70	-39.53	-272.16	38.70
	Total	-152.59	-42.95	-0.21	-218.24	37.95
	Less: i) Interest	49.66	69.64	94.88	229.10	219.59
	ii) other un-allocable expenditure net off	0.00	0.00	0.00	0.00	0.00
	iii) un-allocable income	0.00	0.00	0.00	0.00	0.00
	Total Profit before tax	-202.25	-112.60	-95.08	-447.34	-181.64
3	Segment Assets					
	a) Retail	1841.69	1903.52	2229.63	1841.69	2229.63
	b) Automation & Robotics	221.26	124.73	169.98	221.26	169.98
	c) others	1523.13	1461.02	324.93	1523.13	324.93
	Total	3586.09	3489.26	2724.55	3586.09	2724.55
4	Segment Liabilities					
	a) Retail	1986.28	2031.52	2448.31	1986.28	2448.31
	b) Automation & Robotics	197.16	132.20	50.22	197.16	50.22
	c) others	141.86	435.11	107.29	141.86	107.29
	Total	2325.31	2598.83	2605.81	2325.31	2605.81

For and on Behalf of the Board of Directors

Suresh Kumar Pukhraj Jain
 Managing Director
 DIN:00048463



Place: Mumbai
 Date: May 27, 2026

ALAN SCOTT ENTERPRISES LIMITED

CIN: L33100MH1994PLC076732

Statement of Assets and Liabilities as at March 31, 2026

(Rs. In lakhs)

Particulars	Standalone		Consolidated	
	As on 31st March 2026	As on 31st March 2025	As on 31st March 2026	As on 31st March 2025
	Audited	Audited	Audited	Audited
I. Assets				
1 Non Current Assets				
Property, Plant and Equipment	11.33	9.91	428.51	309.25
Right of Use Asset (Leasehold Property)			889.85	1273.13
Capital WIP			351.60	
Goodwill			241.08	
Financial assets:				
Investments	1842.15	524.49	208.73	136.09
Other non current assets	23.74	35.18	70.57	84.65
Deffered Tax (Net)			14.08	
Total Non current Assets	1877.21	569.58	2204.41	1803.11
2 Current Assets				
Inventories	0.00	13.93	663.56	419.43
Financial Assets				
Trade Receivables	18.08	21.41	61.11	62.24
Current Investments	0.00	0.00	0.00	0.00
Cash and Cash Equivalents	18.91	10.20	161.27	77.43
Short Term Loans And Advances	239.50	320.72	59.20	117.75
Other Current Assets	28.25	19.78	436.52	244.58
Current Tax Assets (Net)				
Total Current Assets	304.74	386.04	1381.68	921.43
Total Assets	2181.95	955.62	3586.09	2724.55
II. Equity and Liabilities				
1 Equity				
Equity Share Capital	571.76	363.17	571.76	363.17
Other Equity	1542.11	357.31	553.20	-186.13
Non Controlling Interest			135.82	-58.31
Total Equity	2113.87	720.49	1260.78	118.73
2 Liabilities				
(i) Non current liabilities				
Non Current Liabilites				
Financial liabilites:				
Long Term Borrowings	0.00	110.28	566.83	710.11
Other Non current Liability	0.00		1037.89	1259.10
(ii) Current Liabilities				
(a) Financial Liabilities				
(i) Trade payables				
Dues to Micro and Small Enterprises	0.00	10.45	0.00	10.45
Dues to others	2.06	5.89	105.32	64.88
(ii) Other Current Liabilities	8.94	4.52	217.37	533.26
(iii) Short Term Borrowings	57.08	103.99	397.90	28.01
Total Current Liabilities	68.08	124.85	720.59	636.60
Total liabilities	68.08	235.13	2325.31	2605.81
Total Equity and Liabilities	2181.95	955.62	3586.09	2724.55

For and on Behalf of the Board of Directors


 Suresh Kumar Pukhraj Jain
 Managing Director
 DIN:00048463



Place: Mumbai
Date: May 27, 2026

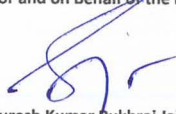
ALAN SCOTT ENTERPRISES LIMITED

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

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	For the year ended 31st March 2026	For the year ended 31st March 2025	For the year ended 31st March 2026	For the year ended 31st March 2025
	Audited	Audited	Audited	Audited
A. Cash Flow From Operating Activities				
Net Profit Before Tax and Extraordinary item :-	-7.97	65.50	-442.20	-181.64
Adjustment for:				
Depriciation and amortization	5.26	4.25	405.99	380.37
Interest Received on Loan	-0.88	-16.51	0.00	0.00
Finance Cost	0.41	0.55	229.10	219.59
Gain on termination of lease			0.00	25.22
Gain/loss on sale on ivestments	-75.92	-182.35	-75.92	-182.35
Sundry Balances written off	0.00	0.56		
	-79.10	-128.00	116.96	261.19
Operating Profit before Working Capital Charges				
Adjustment for:				
Decrease/ (Increase) in Inventory	13.93	0.00	-244.13	-390.97
Decrease/ (Increase) in Trade Receivables	3.33	0.41	1.13	-21.59
Decrease/ (Increase) in Other non current assets	11.44	-17.45	29.98	-170.04
Decrease/ (Increase) in Other current assets	-8.47	164.32	-70.57	182.22
(Decrease)/ Increase in Trade Payables	-14.28	2.61	-191.94	-20.11
(Decrease)/ Increase in Other current Liabilities	4.42	-2.56	-315.88	244.69
(Decrease)/ Increase in Short Term Loans & Advances	81.22	-320.66	58.54	-117.68
Cash generated from Operations	12.49	-301.33	-615.91	-32.30
Cash Flow before Extraordinary items	12.49	-301.33	-615.91	-32.30
Prior Year Expenses				
Taxes Paid	0.00	0.00	0.00	0.00
Net Cash Flow from operating activity	12.49	-301.33	-615.91	-32.30
B. Cash Flow From Investing Activities				
Purchase of fixed Assets	0.00	0.00		
Sell of Investment			-3.91	88.88
Purchase of Invetment	-1317.66	-142.22	-60.00	-136.09
Purchase of Property, Plant & Equipment	-6.67	3.52	-575.66	-79.00
Investment in Subsidiary	0.00	0.00		
Gain/Loss on sale of investments	75.92	182.35	75.92	
Dividend Received				
Interest Received on Loan	0.88	16.51		
Net Cash used in investing activities	-1247.53	60.16	-563.65	-126.22
C. Cash Flow From Financing Activities				
Proceeds from issue of shares	1401.35	1.56	1490.79	7.38
(Increase / Decrease) in Minority Interest			194.13	
Proceeds from Borrowing (short term and long term)	-157.19	69.89	-229.10	373.17
Proceeds from Non current borrowings			-364.49	0.00
Payment of Lease Liability			-273.73	-147.30
Gain on termination of lease			75.92	-25.22
Finance Cost / Interest Paid	-0.41	-0.55		-72.30
Decrease/ Increase in short term borrowings(liabilities)			369.89	-333.27
Gain/Loss on sale of investments			0.00	182.35
Net cash flow from financing activities	1243.75	70.90	1263.40	-15.18
Net Increase/ (Decrease) in cash and other equivalents (A+B+C)	8.71	-170.27	83.84	-173.69
Opening Cash and Cash Equivalents	10.20	180.47	77.43	251.12
Closing Cash and Cash Equivalents	18.91	10.20	161.27	77.43

For and on Behalf of the Board of Directors


 Suresh Kumar Pukhraj Jain
 Managing Director
 DIN:00048463



Place: Mumbai
Date: May 27, 2026