

To,

National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G  
Bandra Kurla Complex  
Bandra (E), Mumbai – 400051

**SYMBOL: SATTVAENGG**

Dear Sir/Madam,

**Sub: Corrigendum to Outcome of Board Meeting dated May 25, 2026 – Submission of Independent Audit Report**

Ref: Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the Outcome of Board Meeting submitted by the Company on May 25, 2026 regarding submission of Audited Financial Results for the half year and financial year ended March 31, 2026, we wish to inform you that an inadvertent error crept in the name of the company was observed in the Statutory Auditor's Report annexed thereto.

In the Audit Report, the name of the Company was inadvertently mentioned as "Sattva Engineering and Consultants Limited" instead of "Sattva Engineering Construction Limited".

Accordingly, the Company is hereby submitting the Independent Audit Report issued by the Statutory Auditors with the correct name of the Company.

We further clarify that:

1. The aforesaid correction is purely clerical/typographical in nature;
2. There is no change in the audited financial results already submitted to the Exchange;
3. There is no change in the Audit Opinion issued by the Statutory Auditors;
4. All other disclosures and information submitted vide Outcome of Board meeting dated May 25, 2026 remain unchanged.

The Independent Audit Report along with financial Results is enclosed herewith for your records.

Kindly take the same on record.

Thanking you,  
Yours faithfully,

**For Sattva Engineering Construction Limited**

Laxmikanth Tangudu  
Company Secretary and Compliance Officer  
ACS No.: 68439



## Raghavan & Muralidharan

Chartered Accountants

New No.397, Old No.280

SRM Tower, First Floor, MKN Road,  
Alandur, Chennai-600016.

Off : (044) 2232 2066 / 2232 2069 / 4272 9357

Email : auditors@randm.co.in

01-06-2026

The Board of Directors  
Sattva Engineering Construction Limited  
[Formerly known as Sattva Engineering Construction Private Limited]  
Greems Dugar, 4<sup>th</sup> Floor, North Wing  
Old No.149, New No.64  
Greems Road, Thousand Lights  
Chennai 600006

Dear Sir

Sub: Inadvertent Error crept in the name of the Company in the Independent Auditor's Report on Annual Financial Results for the year ended 31<sup>st</sup> March 2026

We have issued the subject mentioned report on 25<sup>th</sup> May 2026 wherein it is observed that a clerical mistake has crept in inadvertently in mentioning the name of the company as "Sattva Engineering **and Consultants** Limited". The name of the Company should have been mentioned as "Sattva Engineering **Construction** Limited" [Formerly known as Sattva Engineering Construction Private Limited].

We are enclosing the said audit report duly corrected to that effect and the earlier report stands withdrawn. It may be noted that there has been no other change between the earlier and the current report particularly with "Audit Opinion" and "Other Matter" and this is not a case requiring generation of new UDIN for this current report.

We request you to bear with the inconvenience caused in the matter.

Thanking you

Yours faithfully  
For Raghavan and Muralidharan  
Chartered Accountants  
Firm No.007110S

P Raghavan  
Partner  
Membership No.200885  
Place: Chennai



Encl: as above

### Branch Offices :

No.A112, G K Sapphire, First Floor, Near Konkane Chowk, Rahatani, Pune- 411017, Maharashtra  
New No.20, Old No.23, First Floor, First Cross / North, Hudco Colony, Tatabad, Coimbatore - 641 012

**Independent Auditor's Report on Annual Financial Results**

The Board of Directors

Sattva Engineering Construction Limited

[formerly known as Sattva Engineering Construction Private Limited]

Greems Dugar, 4<sup>th</sup> Floor, North Wing

Old No.149, New No.64

Greems Road, Thousand Lights

Chennai 600006

**Opinion**

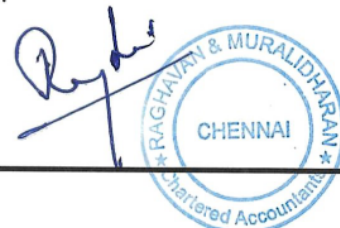
We have audited the accompanying annual financial results of Sattva Engineering Construction Limited [formerly known as Sattva Engineering Construction Private Limited] ("the Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015.

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

- are presented in accordance with the requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015; and
- give a true and fair view in conformity with the applicable Accounting Standards and other accounting principles generally accepted in India of the net profit/loss and other financial information for the year ended 31 March 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the standalone financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.



Raghavan & Muralidharan  
CHENNAI  
Chartered Accountants

**Branch Offices :**

No.A112, G K Sapphire, First Floor, Near Konkane Chowk, Rahatani, Pune- 411017, Maharashtra  
New No.20, Old No.23, First Floor, First Cross / North, Hudco Colony, Tatabad, Coimbatore - 641 012

We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities**

The annual financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for preparation and presentation of these annual financial results that give a true and fair view of the net profit of the Company and other financial information in accordance with the recognition and measurement principles laid down in applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules, 2021 and 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 standalone 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 statements, management is 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 management 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**

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


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 statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's 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 statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of the misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



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 (if applicable)**

The annual financial results include the results for the half year ended 31 March 2026 and 31<sup>st</sup> March 2025 being the balancing figures between audited figures in respect of the full financial year and the published unaudited up to the first half year which were subjected to limited review by the previous statutory auditors.

For Raghavan & Muralidharan  
Chartered Accountants  
Firm No.007110S



Place: Chennai  
Date : 25-05-2026

A handwritten signature in blue ink, appearing to read "P Raghavan".

P Raghavan  
Partner

Membership No.200 885  
UDIN: 26200885TPOYJV1178

**Sattva Engineering Construction Limited**  
(formerly known as Sattva Engineering Construction Private Limited)  
CIN : L45201TN2005PLC058383

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

(Rs. In Lakhs)

Particulars	6 months ended	6 months ended	6 months ended	Year Ended	Year Ended
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from operations	7,823.04	6,499.82	7,239.50	14,322.86	10,856.60
Other Income	44.69	35.00	88.26	79.69	119.94
<b>Total Income</b>	<b>7,867.73</b>	<b>6,534.82</b>	<b>7,327.76</b>	<b>14,402.54</b>	<b>10,976.54</b>
<b>Expenses:</b>					
(a) Cost of materials consumed					
Purchase of Materials	4,152.14	3,619.46	3,110.36	7,771.60	5,444.64
Changes in inventories	-46.83	333.87	127.80	287.04	-329.48
<b>Material consumption</b>	<b>4,105.31</b>	<b>3,953.33</b>	<b>3,238.16</b>	<b>8,058.64</b>	<b>5,115.16</b>
(b) Construction Site Expenses	1,897.28	1,040.08	2,106.33	2,937.36	2,996.73
(c) Employee benefits expense	306.99	403.59	327.97	710.57	625.84
(d) Finance costs	230.07	250.10	390.27	480.16	679.31
(e) Depreciation and amortisation expense	20.54	16.95	35.03	37.49	35.54
(f) Other Expenses	146.56	260.47	229.97	407.03	262.62
<b>Total Expenses</b>	<b>6,706.75</b>	<b>5,924.52</b>	<b>6,327.74</b>	<b>12,631.26</b>	<b>9,715.19</b>
<b>Profit /(Loss) before tax and Exceptional Items</b>	<b>1,160.98</b>	<b>610.30</b>	<b>1,000.03</b>	<b>1,771.28</b>	<b>1,261.35</b>
Exceptional Items					
Prior period depreciation adjustment - Expense/(Income)	-16.24	-	-	-16.24	-
<b>Profit /(Loss) before tax</b>	<b>1,177.22</b>	<b>610.30</b>	<b>1,000.03</b>	<b>1,787.52</b>	<b>1,261.35</b>
<b>Tax expense:</b>					
(a) Current tax expense	303.99	160.61	275.40	464.61	348.08
(b) Short/(Excess) Provision - Earlier years	-24.90	-	-	-24.90	-
(c) Deferred tax	38.41	-	-0.64	38.41	-0.64
<b>Net Tax Expenses</b>	<b>317.50</b>	<b>160.61</b>	<b>274.76</b>	<b>478.12</b>	<b>347.44</b>
<b>Profit after tax for the year</b>	<b>859.72</b>	<b>449.69</b>	<b>725.26</b>	<b>1,309.41</b>	<b>913.91</b>
<b>Earnings per share (face value of ₹ 10/- each):</b>					
(a) Basic EPS shares as on 31st March 2026 (in ₹)	5.90	2.57	5.00	8.47	7.64
(b) Diluted EPS after Bonus/Public Issue (in ₹)	5.90	2.57	5.00	8.47	7.64

For and on the behalf of the Board of Directors  
Sattva Engineering Construction Limited

S. Seshadri  
Whole Time Director  
DIN : 00161517



R. Sekar  
Whole Time Director  
DIN : 00207519

G Sujatha  
CFO Cum Women Director  
DIN : 10937139

Place: Chennai  
Date: 25.05.2026

**Sattva Engineering Construction Limited**  
(formerly known as Sattva Engineering Construction Private Limited)  
CIN : L45201TN2005PLC058383

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


(Rs. In Lakhs)


Particulars	As At March 31 2026	As At March 31 2025
	(Audited)	(Audited)
<b>I EQUITY AND LIABILITIES</b>		
1. Shareholders' funds		
(a) Share Capital	1,746.86	1,275.18
(b) Reserves and surplus	7,067.72	3,066.82
2. Non current liabilities		
(a) Long term borrowings	27.78	85.71
(b) Deferred tax liabilities (Net)	5.43	-
(c) Long term provisions	10.81	-
3. Current liabilities		
(a) Short term borrowings	2,986.39	3,531.59
(b) Trade payables		
i) Total Outstanding dues of Micro Enterprises and Small Enterprises; and	27.61	62.67
ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	1,828.12	1,852.66
(c) Other current liabilities	1,648.09	1,255.21
(d) Short term provisions	490.55	351.83
<b>TOTAL</b>	<b>15,839.35</b>	<b>11,481.67</b>
<b>II. ASSETS</b>		
1. Non current assets		
(a) Property, plant and Equipment and Intangible assets		
1) Property, plant and Equipment	559.83	410.72
2) Capital Work In Progress	224.01	-
(b) Non Current Investments	42.78	42.78
(c) Deferred Tax Assets (Net)	-	32.98
(d) Other Non Current Assets	1,727.81	1,728.57
2. Current assets		
(a) Current Investments	-	-
(b) Inventories	739.19	1,026.23
(c) Trade receivables	4,954.63	3,302.04
(d) Cash and cash equivalents	3.77	2.61
(e) Bank Balances other than cash equivalents	833.39	333.80
(f) Short term loans and advances	960.21	754.33
(g) Other Current Assets	5,793.71	3,847.61
<b>TOTAL</b>	<b>15,839.35</b>	<b>11,481.67</b>

**For and on the behalf of the Board of Directors  
Sattva Engineering Construction Limited**

  
**S. Seshadri**  
Whole Time Director  
DIN : 00161517



  
**R. Sekar**  
Whole Time Director  
DIN : 00207519

  
**G Sujatha**  
CFO Cum Women Director  
DIN : 10937139

Place: Chennai  
Date: 25.05.2026

**Sattva Engineering Construction Limited**  
**(formerly known as Sattva Engineering Construction Private Limited)**  
**CIN : L45201TN2005PLC058383**

**Notes to Financials Results**

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 25th May 2026 and subsequently approved by the Board of Directors at its meeting held on 25th May 2026. The review report has been filed with stock exchange and is available on the Company's website.
- 2 The Company has prepared these financial results in accordance with Indian GAAP as prescribed in Section 133 of the Companies Act 2013.
- 3 Previous period figures are regrouped/reclassified to conform to the current classification.
- 4 The company has issued 47,16,800 shares of Rs 10 each at a premium of Rs 65 by way of Initial Public Offer (IPO) and got listed on Emerge Platform of National Stock Exchange of India Limited on September 3, 2025.
- 5 The Company is exclusively engaged in the business of Engineering, Procurement and Construction business (EPC) and related operation and maintenance services and company operates in single Reportable Segment.
- 6 The figures for the half year ended March 31 2026 are the balancing figures between the audited figures in respect of full financial year & the published year to date figure upto the half year ended of the relevant financial year.

**For and on the behalf of the Board of Directors**  
**Sattva Engineering Construction Limited**



**S. Seshadri**  
**Whole Time Director**  
**DIN : 00161517**



**R. Sekar**  
**Whole Time Director**  
**DIN : 00207519**



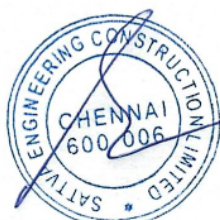
**G Sujatha**  
**CFO Cum Women Director**  
**DIN : 10937139**

**Place: Chennai**  
**Date: 25.05.2026**

**Sattva Engineering Construction Limited**  
(formerly known as Sattva Engineering Construction Private Limited)  
CIN : L45201TN2005PLC058383  
**AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026**

(Rs. In Lakhs)

Particulars	Year ended March 31 2026	For the Period ended 30 September 2025	Year ended March 31 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before Extraordinary items	1,771.28	610.30	1,261.35
<b>Adjustment For:</b>			
(a) Depreciation and Amortization	37.49	16.95	35.54
(b) (Gain)/Loss on Sale of Assets	-	-	-0.31
(c) Interest Income	-64.46	-27.39	-61.23
(d) Change in Provision for Gratuity	-	-	-20.03
(e) Other Non Operating Income - Rent	-15.23	-7.61	-15.23
(f) Interest/Finance Costs	484.56	250.10	679.31
(g) Profit on redemption of mutual fund	-	-	-23.58
<b>Operating Profit before Working Capital Changes</b>	<b>2,213.65</b>	<b>842.34</b>	<b>1,855.80</b>
<b>Adjustment For :</b>			
<b>(Increase)/decrease in Current Assets</b>			
(Increase)/Decrease in Inventories	287.04	-1,100.57	-329.48
(Increase)/Decrease in Trade Receivables	-1,652.60	-1,631.27	-106.40
Increase in short term Loans and advances	-102.43	102.30	-329.86
Increase in Other Current Assets	-1,946.10	232.86	-1,722.65
<b>Increase/(Decrease ) in Current Liabilities</b>			
Increase/(Decrease) in Trade payables	-59.61	-214.14	513.28
Increase/(Decrease) in current liabilities and provisions	410.68	-	-95.87
Increase/(Decrease) in Non current liabilities and provisions	10.81	98.27	-
<b>CASH GENERATED FROM OPERATIONS</b>	<b>-838.57</b>	<b>-1,670.20</b>	<b>-215.18</b>
Less : Direct Taxes paid	-426.62	-160.61	-348.08
<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	<b>-1,265.19</b>	<b>-1,830.81</b>	<b>-563.26</b>
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>-1,265.19</b>	<b>-1,830.81</b>	<b>-563.26</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
(a) Purchase of Property plant and Equipment and Intangible assets (Net of Sales)	-394.38	-38.42	-67.34
(b) Purchase or Sales of Non-current Investment	-	-	-23.46
(c) (Increase ) / Decrease in Other Non Current Assets	0.76	-368.03	-123.47
(d) Interest and other income	64.46	27.39	61.23
(e) Other Non Operating Income -Rent	15.23	7.61	15.23
(f) Proceeds from Redemption of Mutual Fund	-	-	132.70
(g) Bank Deposits not considered as Cash & Cash Equivalents made during the period (FD more than 3 months but less than 12 months)	-	288.80	-
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>-313.93</b>	<b>-82.65</b>	<b>-5.11</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
(a) Proceeds/ (Repayment) of Short Term Borrowings	-545.20	-947.42	449.98
(b) Proceeds from the issue of share capital (Net of Issue Expenses)	3,163.17	3,537.60	1,025.00
(c) Interest Paid	-480.16	-250.10	-679.31
(d) Proceeds from Long Term Borrowings	-58.93	-48.23	-56.37
(e) Loan from Directors	1.00	4.00	4.00
(f) Public Issue Expenses	-	-374.43	-
	<b>2,079.88</b>	<b>1,921.43</b>	<b>743.30</b>



*[Handwritten signature]*

(i) NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	500.76	7.97	174.93
(ii) OPENING BALANCE – CASH & CASH EQUIVALENT	336.41	2.61	161.47
(iii) CLOSING BALANCE - CASH & CASH EQUIVALENT	837.16	10.58	336.41
(iv) Fixed Deposits with the banks with maturity more than 3 months and	-	45.00	-
<b>V.CASH AND BANK BALANCES (CLOSING BALANCES)</b>	<b>837.16</b>	<b>55.58</b>	<b>336.41</b>

For and on the behalf of the Board of Directors  
Sattva Engineering Construction Limited



S. Seshadri  
Whole Time Director  
DIN : 00161517




R. Sekar  
Whole Time Director  
DIN : 00207519



G Sujatha  
CFO Cum Women Director  
DIN : 10937139

Place: Chennai  
Date: 25.05.2026



**SATTVA**  
ENGINEERING CONSTRUCTION LIMITED

(formerly known-as Sattva Engineering Construction Private Limited)

(CIN: L45201TN2005PLC058383)

Date: May 25, 2026

To,

National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G  
Bandra Kurla Complex  
Bandra (E), Mumbai – 400 051

SYMBOL: SATTVAENGG

Dear Sir/Ma'am

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby declare that the Statutory Auditors of the Company, Raghavan and Muralidharan, Chartered Accountants, have issued Audit Reports with unmodified opinions on the Audited Financial Results of the Company for the financial year ended March 31, 2026.

Kindly take the above information on record.

Thanking you,

Yours faithfully,

For Sattva Engineering Construction Limited



**GOVINDHARAJAN SUJATHA**  
WHOLE-TIME DIRECTOR CUM CHIEF FINANCIAL OFFICER  
DIN: 10937139