SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

To,
BSE Limited
Listing Dept. / Dept. of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street, Kala Ghoda, Fort,
Mumbai – 400001

Date:- September 4 ,2025

Security Code: 526544
Security ID: SGLRES
ISIN:- INE967B01028

Dear Sir/ Madam,

Sub: Outcome of the meeting of the Board of Directors of SGL Resources Limited (the "Company")
Ref.: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations)

With reference to the captioned subject and pursuant to Regulation 30 of the SEBI LODR Regulations, we write to inform you that the Board of Directors of the Company has, at its meeting held today i.e. on Thursday, September 4, 2025 at 04:00 p.m. at the Registered office of the Company situated at 506, Fifth Floor, Venus Atlantis, Near Reliance Pump, Prahalad Nagar Road, Anand Nagar Road, Satelite, S A C, Ahmedabad, Ahmadabad City, Gujarat, India, 380015 inter-alia considered and approved the following matters:

1. Audited Standalone and Consolidated Financial Results for the Quarter and financial year ended on March 31, 2025 along with audit report issued by the statutory auditors M/s R V Somani & Associates, Chartered Accountants. We declare that the aforesaid audit reports are with unmodified opinion. Copy of audited standalone and consolidated financial results, statement of Assets and Liabilities, Cash flow statement along with audit report for the quarter and financial year ended March 31, 2025 is enclosed herewith Aas **Annexure A.** The audited financial results (standalone and consolidated) will be available at Company's website www.sgligis.com.

2. Re-appointment of M/s. Harish P. Jain & associates, Practicing Company Secretaries (CP No: 4100, Membership No : 4203, Peer review Certificate No: 549/2021) as Secretarial auditor of the company for a period of 5 (five) consecutive financial years commencing from F.Y. 2025-26 to F.Y. 2029-30 subject to approval of the Shareholders at the 33rd Annual General Meeting of the Company. Profile of M/s. Harish P. Jain & associates is enclosed herewith as **Annexure B**.

3. We wish to inform that based on the recommendation of the Audit Committee, the Board of Directors of the Company through resolution passed on September 4, 2025 noted and accepted the resignation of M/s R V Somani & Associates, Chartered Accountants (FRN:

SGL RESOURCES LIMITED AHMEDABAD

141806W) who have tendered their resignation vide their resignation letter dated September 4, 2025 informing their inability to continue as the Statutory Auditors of the Company. The Audit Committee considered the detailed reason provided by M/s R V Somani & Associates, Chartered Accountants for resignation as the Statutory Auditors of the Company.

Pursuant to the SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, the members of Audit Committee have considered the circumstance of resignation and the committee is aligned with the reasons stated in the resignation letter received from the Statutory Auditor. The Audit Committee also noted that the Statutory Auditors have not raised any concern or issue.

The Audit Committee and Board members placed on record their appreciation to M/s R V Somani & Associates, Statutory Auditors for their contribution to the Company with their audit processes and standards of auditing.

The details as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Securities and Exchange Board of India circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123, dated 13th July, 2023, are enclosed as **Annexure-C**. Also, the resignation letter is attached as **Annexure -D** herewith for your reference and record.

4. Based on the recommendation of the Audit Committee but subject to approval of shareholders to be obtained at the General meeting of the company appointment of M/s. Ram Chandak & Associates, Chartered Accountants (FRN: 151611W) as Statutory Auditors of the Company to fill the casual vacancy caused due to the resignation of M/s R V Somani & Associates The said appointment is pursuant to applicable provisions of the Companies Act 2013 and the SEBI Listing Regulations, 2015.

   The existing/outgoing Auditors have not raised any concern or issue and there is no reason other than as mentioned in their letter. M/s. Ram Chandak & Associates, Chartered Accountants shall hold office upto the ensuing annual general meeting of the company.

   Further, the details as required under SEBI Circular SEBI/HO/CFD/CFD PoD1/P/CIR/2023/123 dated July 13, 2023, are mentioned in **Annexure -E**. Also, the resignation letter is attached herewith for your reference and record.

5. Appointment of Mr. Dhaval Rajpal (PAN: BQVPR3629E) as an internal auditor of the company for the financial year 2025-2026 to conduct the internal audit. Profile of Mr. Dhaval Rajpal is enclosed herewith as **Annexure F**.

6. Approve the Notice of 33rd Annual General Meeting ("AGM") of the Members of the Company is scheduled on Tuesday, September 30, 2025, at 03:00 P.M. IST through Video Conferencing or other Audio-Visual means in accordance with the relevant provisions of the Companies Act, 2013 and the circulars issued by the Ministry of Corporate Affairs and

SGL RESOURCES LIMITED AHMEDABAD

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to fix the Book Closure and cut-off date for e- voting 33rd Annual General Meeting. Draft Notice of the same and other related documents were approved by the Board.

7. Appointment of scrutinizer for 33rd AGM.

8. Appointment of Mr. Suhit Bakshi (DIN: 06395813) as an Additional Director in the category of Non-Executive Non-Independent Director of the Company w.e.f. 4th September, 2025 liable to retire by rotation, subject to the approval of the shareholders of the Company.

   In compliance with SEBI Letter dated June 14, 2018 and BSE Circular LIST/COMP/14/2018-19 dated June 20, 2018, we wish to confirm Mr. Suhit Bakshi has not been debarred from holding the office of Director by virtue of any SEBI Order or any other Authority.

   The details relating to appointment of above Director as required under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed as **Annexure- G.**

9. Reconstitution of Nomination and Remuneration committee due to change in directors, the composition of Nomination and Remuneration Committee w.e.f. September 4, 2025 will be as under;

Name	DIN	Designation	Category
Mr. Mohan Chandiramani	01462553	Chairman	Independent Director
Ms. Sona Bachani	10119435	Member	Independent Director
Mr. Suhit Bakshi	06395813	Member	Non-Executive Director

The meeting of Board of Directors of the Company commenced at 04:00 P.M. and the meeting concluded at 05:30 P.M.

You are requested to kindly take the same on record and disseminate.

Yours Sincerely,
For, SGL Resources Limited

Kanti Ladani
Whole Time Director & CFO
(DIN: 00016171)

SGL RESOURCES LIMITED AHMEDABAD

Encl: A/a

R.V. Somani & Associates
Chartered Accountants
Regd. Address.: C-401, sumel-11, Namaste
Circle, Shahibaug, Ahmedabad, Gujarat-380004

FRN NO.: 141806W
rvsomani18@gmail.com
+91 7016700366

Independent Auditor's Report on Standalone Audited Annual Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To the Board of Directors

SGL Resources Limited (formerly known as Scanpoint Geomatics Limited)

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Annual Financial results of SGL Resources Limited *(formerly known as Scanpoint Geomatics Limited)* (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), for the year ended March 31, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us,

(i) is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the State of affairs of the company as at 31st March 2025 and its profit, other comprehensive income , changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

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

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation

R.V. SOMANI & ASSOCIATES AHMEDABAD

R.V. Somani & Associates
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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 Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 standalone financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing an opinion through a separate report on the complete set of standalone annual financial statements on whether the Company has adequate internal financial

R V SOMANI & ASSOCIATES AHMEDABAD

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controls with reference to financial statements in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Standalone financial results of the company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the Annual Standalone 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 our audit work; and
ii. to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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.

R V SOMANI & ASSOCIATES
AHMEDABAD

R.V. Somani & Associates
Chartered Accountants
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Other Matters:

The standalone financial results for the quarter ended on March 31, 2025 and for the corresponding quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the year ended on March 31, 2025 and March 31, 2024 and the published year to date figures up to the period December 31, 2024 and December 31, 2023, being the date of the end of the third quarter of the respective financial year, which were subject to limited review, as required under the Listing Regulations.

For, R V Somani & Associates
Chartered Accountants
FRN: 141806W

R V SOMANI & ASSOCIATES AHMEDABAD

CA Shalini Somani
Partner
M. No.: 184465
UDIN: 25184465BOMLRP4491

Date: 04/09/2025
Place: Ahmedabad

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

Statement of Audited Financial Results (Standalone) for the quarter and year ended March 31, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue from Operations	144.16	797.44	1,928.10	4,871.29	2,952.75
II.	Other Income	1,964.28	32.17	23.69	152.64	63.10
III.	**Total Income (I + II)**	**2,108.44**	**829.61**	**1,951.79**	**5,023.93**	**3,015.85**
IV.	**Expenses:**					
	Cost of Materials Consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-		
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-		
	Employee benefits expense	188.88	102.59	347.58	588.02	674.94
	Travel expense	3.65	3.23	3.71	15.94	45.13
	Finance costs	37.90	58.87	55.07	122.74	167.65
	Depreciation and amortisation expense	780.03	29.23	27.86	867.72	121.56
	Other expenses	1,203.70	553.63	1,420.23	3,284.28	1,853.75
	Total expenses (IV)	**2,214.16**	**747.55**	**1,854.45**	**4,878.70**	**2,863.05**
V.	**Profit before Exceptional Items and tax (III - IV)**	**(105.72)**	**82.06**	**97.34**	**145.23**	**152.80**
VI.	Exceptional Items		-			
VII.	**Profit before Tax (V-VI)**	**(105.72)**	**82.06**	**97.34**	**145.23**	**152.80**
VIII.	*Tax expense:*					
	(1) Current tax	(23.08)	25.44	14.25	53.89	41.07
	(2) Deferred tax	(70.44)	(4.13)	(32.39)	(53.07)	(52.88)
	(3) Tax adjustment of Previous Year	4.02	-	2.75	4.02	2.75
IX	**Profit for the period (VII-VIII)**	**(16.21)**	**60.75**	**112.73**	**140.40**	**161.86**
X	**Other Comprehensive Income/(Expense) (Net of Tax)**					
	A. (i) Items that will not be reclassified subsequently to profit or loss		-		-	-
	Remeasurement of the net defined liability/asset	(11.04)	-	6.79	(11.04)	6.79
	Income tax (expense)/ benefit on remeasurement of defined benefit plans	5.90	-	(1.71)	5.90	(1.71)
	Equity instruments through other comprehensive income	5.30	-	(8.65)	5.30	(8.65)
	Income tax expense on investments in equity instruments through OCI	(2.67)		4.00	(2.67)	4.00
	B. (i) Items that will be reclassified subsequently to profit or loss		-	-	-	-
	Total Other Comprehensive Income,net of tax	**(2.51)**	**-**	**0.43**	**(2.51)**	**0.43**
XI	**Total Comprehensive Income / (Expenses) (after Tax) (IX+X)**	**(18.72)**	**60.75**	**113.15**	**137.89**	**162.29**
XII	Paid up Equity Share Capital (Face value of Rs. 2/- per share)	5,009.60	5,009.60	1,386.14	5,009.60	1,386.14
XIII	**Earnings per equity share:**					
	(1) Basic	(0.01)	0.02	0.16	0.08	0.23
	(2) Diluted	(0.01)	0.02	0.16	0.08	0.23

NOTES:

1. The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 29th August 2025 The Statutory Auditor of the Company have carried out the Audit of the above result.
2. The Company operates in a single segment.
3. During the financial year 2024–25, interest amounting to ₹1,720.92 lakhs on an unsecured loan, which was initially charged to the Statement of Profit and Loss in the September and December quarters, has been capitalised in the current quarter. This adjustment was made upon determining that the loan was utilised for qualifying research and development expenditure relating to an internally generated intangible asset.In accordance with Ind AS 23 – Borrowing Costs, the interest expense has been reversed and transferred to "Intangible Asset under Development". For the purpose of financial presentation, and to ensure clarity in disclosure, the reversal of previously recognised expense has not been shown as a negative line item under finance cost. Instead, it has been disclosed under "Other Income". This approach ensures a transparent and accurate presentation of the annual Statement of Profit and Loss, with no net impact on the total profit or loss for the year.
4. During the financial year 2024–25, the Company reclassified intangible assets under development amounting to ₹2,377.23 lakhs as completed intangible assets, upon determination of their readiness for intended use, based on a certification dated April 1, 2024, provided by the Chief Technology Officer of the Company. Although the capitalisation of these assets was recorded in the books as of April 1, 2024, depreciation was not charged in the interim quarterly financial results published for the quarters ended June, September, and December 2024. In accordance with the requirements of Ind AS 38 – Intangible Assets, depreciation has been fully accounted for in the quarter ended March 31, 2025, to reflect the usage of the assets over the applicable period. This has resulted in the recognition of the entire annual depreciation expense in the final quarter, without any retrospective adjustment to previously published quarterly results.
5. The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.
6. The figures of the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of full financial year ended March 31, 2025 and March 31, 2024 and the unaudited published year to date figures up to the third quarter of the respective financial year.

For SGL RESOURCES LTD.

Mr. Kantilal Ladani
WTD & CFO
DIN: 00016171

SGL RESOURCES LIMITED AHMEDABAD

Place:Ahmedabad
Date:4th September 2025

Statement of Assets and Liabilities (Standalone) as at March 31, 2025

(Rs. In Lakhs)

	Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
A	**Assets**		
A (I)	**Non-current Assets**		
(a)	Property, Plant & Equipment	135.09	188.00
(b)	Intangiable Assets under development	9,475.70	9,639.12
(c)	Other Intangible Assets	1,717.94	163.32
(d)	Financial Assets		
	i) Investments	193.35	188.05
	ii) Other Financial Assets	308.14	603.20
(e)	Other Non Current Assets	1,800.00	-
(f)	Deferred tax Assets (net)	58.82	2.52
	Sub total of Non-current Assets	**13,689.04**	**10,784.21**
A (II)	**Current Assets**		
(a)	Inventories		
(b)	Financial Assets		
	i) Trade Receivables	4,800.05	2,884.57
	ii) Cash & Cash Equivalents	271.43	12.70
	iii) Bank Balance other than Cash & Cash Equivalents	974.90	996.94
	iv) Loans	5.73	182.57
	v) Others Financial Assets	76.97	97.68
(c)	Current Tax Asset (Net)	34.75	81.95
(d)	Other Current Assets	3,964.72	4,151.12
	Sub total of Current Assets	**10,128.55**	**8,407.53**
	Total Assets	**23,817.59**	**19,191.74**
B	**Equity and Liabilities**		
B (I)	**Equity**		
(a)	Equity Share Capital	5,009.60	1,386.14
(b)	Other Equity	13,479.49	7,230.83
	Total Equity	**18,489.09**	**8,616.97**
	Liabilities		
B (II)	**Non-current Liabilities**		
(a)	Financial		
	i) Borrowings	1,471.62	5,386.71
(b)	Provisions	*68.64*	*102.04*
	Total Non-current liabilities	**1,540.26**	**5,488.75**
B (III)	**Current Liabilities**		
(a)	Financial		
	i) Borrowings	111.91	1,030.50
	ii) Trade Payable		-
	Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	1,376.71	1,637.95
	iii) Other Financial Liabilities	2,114.68	2,224.00
(b)	Other Current Liabilities	141.18	183.74
(c)	Provisions	43.76	9.83
(d)	Deffered Tax Liabilities (Net)	-	-
	Total Current Liabilities	**3,788.24**	**5,086.02**
	Total Liabilities	**5,328.50**	**10,574.77**
	Total Equity and Liabilities	**23,817.59**	**19,191.74**

For SGL RESOURCES LTD.

Mr. Kantilal Ladani
WTD & CFO
DIN: 00016171

Place:Ahmedabad
Date:4th September 2025

SGL RESOURCES LIMITED AHMEDABAD

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

Cash flow (Standalone) Statements for the period ended March 31, 2025

(Rs. In Lakhs)

PARTICULARS	At at March 31, 2025	At at March 31, 2024
A. Cash flow from operating activities		
Net Profit/(Loss) before Tax	**145.23**	**152.81**
Adjustments for:		
Add:		
Depreciation	867.72	121.56
Loss on sales of Assets	4.10	
Interest Paid	122.74	167.65
Less:		
Interest Received	58.16	62.48
Operating Profit/(Loss) before working capital changes	**1,081.63**	**379.54**
Adjustments for:		
Trade receivable	(1,915.48)	(1,515.11)
Loans	176.84	7.11
Loan to subsidiary	-	(3.50)
Other financial assets	315.77	3,922.07
Other non current assets	(1,800.00)	-
Other current Assets	233.60	(4,108.31)
Provisions	(10.51)	35.83
Trade payables	(261.24)	1,562.95
Other financial liabilities	(109.32)	293.51
Other current liabilities	(42.56)	84.14
Cash generated from operation	**(2,331.27)**	**658.23**
Income tax Paid	**57.90**	**43.82**
Net cash generated by operating activities	**(2,389.17)**	**614.40**
B. Cash flow from Investing Activities		
Intangible asset under development	(2,213.81)	(1,269.68)
Acquisition/sales of property, plant and equipment	3.71	(3.06)
Interest Recieved	58.16	62.48
Chgange in other bank balances	22.04	(243.39)
Net Cash used in investing activities	**(2,129.90)**	**(1,453.65)**
C. Cash flow from financing activities		
Proceeds from issue of share capital (incl.securities premium)	9,734.22	(47.82)
Borrowing	(4,833.68)	1,033.69
Less:		
Interest paid	122.74	167.65
Net cash used in financing activities	**4,777.80**	**818.22**
Net increase in cash and cash equivalents	**258.73**	**(21.03)**
Cash and cash equivalent as at beginning of year	**12.70**	**33.73**
Cash and cash equivalent as at end of year	**271.43**	**12.70**

Components of cash and cash equivalents	At at March 31, 2025	At at March 31, 2024
Cash on Hand	18.04	12.70
Bank Balance	3.24	-
Fixed Deposits	250.15	-
	271.43	**12.70**

NOTES

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

For SGL Resources Ltd

Mr. Kantilal Ladani
WTD & CFO
DIN: 00016171

SGL RESOURCES LIMITED AHMEDABAD

Place: Ahmedabad
Date: 4th September, 2025

R.V. Somani & Associates
Chartered Accountants
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Independent Auditor's Report on Consolidated Audited Annual Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To the Board of Directors

SGL Resources Limited (formerly known as Scanpoint Geomatics Limited)

Report on the Audit of Consolidated Financial Results

We have audited the accompanying Statement of Consolidated Annual Financial results of SGL Resources Limited *(formerly known as Scanpoint Geomatics Limited)* (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), for the year ended March 31, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us,

(i) includes the annual financial results of Holding Company and the entities as given below
   a) Jyacad Solutions Private Limited

(ii) is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net [profit/loss]) and other financial information of the Group, for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs 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 Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics

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

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Company's Management and Board of Directors are responsible for the

R. V. SOMANI & ASSOCIATES AHMEDABAD

preparation and presentation of this Statement that gives 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 accordance with the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement 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 Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, 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 intends 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.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 this Statement.

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 Statement, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

R. SOMANI & ASSOCIATES AHMEDABAD

- 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 and of its associate and jointly controlled entities 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Company to express an opinion on the Statement.

We communicate with those charged with governance of the Company 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 SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters:

The Consolidated Financial Results includes the audited financials results of a subsidiary namely Jyacad Solutions Private Limited, which have been audited by us whose financial statement/financial results reflect total asset of Rs. 5.71 Lakhs as at March 31, 2025 total revenue of Rs Nil, total net loss of Rs 4.84 lacs and total comprehensive income of Rs. 10.15 for the year ended March 31, 2025.

Our Opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the financial results/financial information certified by the Board of Directors.

R. SOMANI & ASSOCIATES AHMEDABAD

The Statement includes the Consolidated financial results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us. Our Opinion on the statement is not modified in respect of this matter.

For, R V Somani & Associates
Chartered Accountants
FRN: 141806W

CA Shalini Somani
Partner
M. No.: 184465
UDIN: 25184465BOMLRQ8100

Date: 04/09/2025
Place: Ahmedabad

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

Statement of Audited Financial Results (Consolidated) for the quarter and year ended March 31, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue from Operations	144.16	797.44	1,928.10	4,871.29	2,952.75
II.	Other Income	1,974.43	32.17	23.69	162.80	63.10
III.	**Total Income (I + II)**	**2,118.60**	**829.61**	**1,951.79**	**5,034.09**	**3,015.85**
IV.	**Expenses:**					
	Cost of Materials Consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-		
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-		
	Employee benefits expense	193.50	102.59	347.58	592.64	674.94
	Travel expense	3.65	3.23	3.71	15.94	45.13
	Finance costs	37.93	58.85	55.07	122.82	167.65
	Depreciation and amortisation expense	780.03	29.23	27.86	867.72	121.56
	Other expenses	1,204.16	553.76	1,420.41	3,284.88	1,854.05
	Total expenses (IV)	**2,219.28**	**747.66**	**1,854.63**	**4,884.00**	**2,863.34**
V.	**Profit before Exceptional Items and tax (III - IV)**	**(100.68)**	**81.95**	**97.16**	**150.09**	**152.51**
VI.	Exceptional Items		-			
VII.	**Profit before Tax (V-VI)**	**(100.68)**	**81.95**	**97.16**	**150.09**	**152.51**
VIII.	**Tax expense:**					
	(1) Current tax	(23.06)	25.44	14.25	53.69	41.07
	(2) Deferred tax	(70.44)	(4.13)	(32.39)	(53.07)	(52.88)
	(3) Tax adjustment of Previous Year	4.02	-	2.75	4.02	2.75
IX	**Profit for the period (VII-VIII)**	**(11.18)**	**60.64**	**112.55**	**145.25**	**161.57**
	Profit for the period attributable to:					
	Owner of the company	**(11.18)**	**60.63**	**112.53**	**145.24**	**161.55**
	Non-Controlling Interest	**(0.01)**	**0.01**	**0.02**	**0.01**	**0.02**
X	**Other Comprehensive Income/(Expense) (Net of Tax)**					
	A. (i) Items that will not be reclassified subsequently to profit or loss					
	Remeasurement of the net defined liability/asset		-		-	-
	Income tax (expense)/ benefit on remeasurement of defined benefit plans	(11.04)	-	6.79	(11.04)	6.79
	Equity instruments through other comprehensive income	5.90	-	(1.71)	5.90	(1.71)
	Income tax expense on investments in equity instruments through OCI	5.30	-	(8.65)	5.30	(8.65)
	B. (i) Items that will be reclassified subsequently to profit or loss	(2.67)		4.00	(2.67)	4.00
			-	-	-	-
	Total Other Comprehensive Income,net of tax	**(2.51)**	-	**0.43**	**(2.51)**	**0.43**
XI	**Total Comprehensive Income / (Expenses) (after Tax) (IX+X)**	**(13.69)**	**60.64**	**112.97**	**142.74**	**162.00**
	Profit for the period attributable to:					
	Owner of the company	**(13.69)**	**60.63**	**112.96**	**142.73**	**161.98**
	Non-Controlling Interest	**(0.01)**	**0.01**	**0.01**	**0.02**	**0.02**
XII	Paid up Equity Share Capital (Face value of Rs. 2/- per share)	5,009.60	5,009.60	1,386.14	5,009.60	1,386.14
XIII	**Earnings per equity share:**					
	(1) Basic	(0.00)	0.02	0.16	0.08	0.23
	(2) Diluted	(0.00)	0.02	0.16	0.08	0.23

NOTES:

1. The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 29th August 2025 The Statutory Auditor of the Company have carried out the Audit of the above result.
2. During the financial year 2024–25, interest amounting to ₹1,720.92 lakhs on an unsecured loan, which was initially charged to the Statement of Profit and Loss in the September and December quarters, has been capitalised in the current quarter. This adjustment was made upon determining that the loan was utilised for qualifying research and development expenditure relating to an internally generated intangible asset. In accordance with Ind AS 23 – Borrowing Costs, the interest expense has been reversed and transferred to "Intangible Asset under Development". For the purpose of financial presentation, and to ensure clarity in disclosure, the reversal of previously recognised expense has not been shown as a negative line item under finance cost. Instead, it has been disclosed under "Other Income". This approach ensures a transparent and accurate presentation of the annual Statement of Profit and Loss, with no net impact on the total profit or loss for the year.
3. During the financial year 2024–25, the Company reclassified intangible assets under development amounting to ₹2,377.23 lakhs as completed intangible assets, upon determination of their readiness for intended use, based on a certification dated April 1, 2024, provided by the Chief Technology Officer of the Company. Although the capitalisation of these assets was recorded in the books as of April 1, 2024, depreciation was not charged in the interim quarterly financial results published for the quarters ended June, September, and December 2024. In accordance with the requirements of Ind AS 38 – Intangible Assets, depreciation has been fully accounted for in the quarter ended March 31, 2025, to reflect the usage of the assets over the applicable period. This has resulted in the recognition of the entire annual depreciation expense in the final quarter, without any retrospective adjustment to previously published quarterly results.
4. The Company operates in a single segment.
5. The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.
6. The figures of the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of full financial year ended March 31, 2025 and March 31, 2024 and the unaudited published year to date figures up to the third quarter of the respective financial year.

For SGL RESOURCES LTD.

SGL RESOURCES LIMITED AHMEDABAD

Mr. Kantilal Ladani
WTD & CFO
DIN: 00016171

Place:Ahmedabad
Date: 4th September 2025

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

Statement of Assets and Liabilities (Consolidated) as at March 31, 2025

(Rs. In Lakhs)

	Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
A	**Assets**		
A (I)	**Non-current Assets**		
(a)	Property, Plant & Equipment	135.09	188.00
(b)	Intangiable Assets under development	9,475.70	9,780.56
(c)	Other Intangible Assets	1,717.94	163.32
(d)	Financial Assets		
	i) Investments	192.35	187.05
	ii) Other Financial Assets	308.14	603.20
(e)	Other Non Current Assets	1,800.00	-
(f)	Deferred tax Assets (net)	58.82	2.52
	Sub total of Non-current Assets	**13,688.04**	**10,924.65**
A (II)	**Current Assets**		
(a)	Inventories		
(b)	Financial Assets		
	i) Trade Receivables	4,800.05	2,884.57
	ii) Cash & Cash Equivalents	271.52	12.86
	iii) Bank Balance other than Cash & Cash Equivalents	974.90	996.94
	iv) Loans	5.73	46.77
	v) Others Financial Assets	76.97	97.68
(c)	Current Tax Asset (Net)	34.75	81.95
(d)	Other Current Assets	3,964.72	4,151.12
	Sub total of Current Assets	**10,128.63**	**8,271.89**
	Total Assets	**23,816.67**	**19,196.54**
B	**Equity and Liabilities**		
B (I)	**Equity**		
(a)	Equity Share Capital	5,009.60	1,386.14
(b)	Other Equity	13,478.59	7,225.09
	Total Equity	**18,488.19**	**8,611.23**
	Liabilities		
B (II)	**Non-current Liabilities**		
(a)	Financial		
	i) Borrowings	1,471.62	5,386.71
(b)	Provisions	68.64	102.04
	Total Non-current liabilities	***1,540.26***	***5,488.75***
B (III)	**Current Liabilities**		
(a)	Financial		
	i) Borrowings	111.91	1,030.50
	ii) Trade Payable		-
	Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	1,377.11	1,648.27
	iii) Other Financial Liabilities	2,114.26	2,224.22
(b)	Other Current Liabilities	141.18	183.74
(c)	Provisions	43.76	9.83
(d)	Deffered Tax Liabilities (Net)	-	-
	Total Current Liabilities	**3,788.22**	**5,096.56**
	Total Liabilities	**5,328.48**	**10,585.31**
	Total Equity and Liabilities	**23,816.67**	**19,196.54**

For SGL RESOURCES LTD.

Mr. Kantilal Ladani
WTD & CFO
DIN: 00016171

Place:Ahmedabad
Date: 4th September 2025

SGL RESOURCES LIMITED AHMEDABAD

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

Cash Flow (Consolidated) statements for the period ended March 31, 2025.

(Rs. In Lakhs)

PARTICULARS	As at March 31, 2025	As at March 31, 2024
A. Cash flow from operating activities		
Net Profit/(Loss) before Tax	150.09	152.51
Adjustments for:		
Add:		
Depreciation	867.72	121.56
Loss on sales of Assets	4.10	
Interest Paid	122.82	167.65
Less:		
Interest Received	58.16	62.48
Operating Profit/(Loss) before working capital changes	**1,086.57**	**379.25**
Adjustments for:		
Trade receivable	(1,915.48)	(1,515.11)
Loans	41.04	7.10
Other financial assets	315.77	(67.08)
Other non current assets	(1,800.00)	-
Other current Assets	233.59	(119.16)
Provisions	(10.51)	22.28
Trade payables	(271.16)	1,573.11
Other financial liabilities	(109.96)	293.61
Other current liabilities	(42.56)	84.14
Cash generated from operation	**(2,472.69)**	**658.14**
Income tax Paid	**57.90**	**43.82**
Net cash generated by operating activities	**(2,530.60)**	**614.31**
B. Cash flow from Investing Activities		
Intangible asset under development	(2,072.38)	(1,269.68)
Acquisition/sales of property, plant and equipment	3.71	(3.06)
Interest Recieved	58.16	62.48
Chgange in other bank balances	22.04	(243.39)
Net Cash used in investing activities	**(1,988.47)**	**(1,453.65)**
C. Cash flow from financing activities		
Proceeds from issue of share capital (incl.securities premium)	9,734.22	(47.82)
Borrowing	(4,833.68)	1,033.69
Less:		
Interest paid	122.82	167.65
Net cash used in financing activities	**4,777.72**	**818.22**
Net increase in cash and cash equivalents	**258.65**	**(21.12)**
Cash and cash equivalent as at beginning of year	**12.86**	**33.98**
Cash and cash equivalent as at end of year	**271.51**	**12.86**

Components of cash and cash equivalents	**As at March 31, 2025**	**As at March 31, 2024**
Cash on Hand	18.11	12.77
Bank Balance	3.25	0.10
Fixed Deposits	250.15	
	271.51	**12.86**

NOTES

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

For SGL Resources Ltd

Mr. Kantilal Ladani
WTD & CFO
DIN: 00016171

Place: Ahmedabad
Date: 4th September 2025

SGL RESOURCES LIMITED AHMEDABAD

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

Annexure B

Brief profile of Secretarial Auditor

S.No.	Particulars	Details of Secretarial Auditor
1	Name	M/s. Harish P. Jain & Associates
2	Address	302, "Narayan Krupa Square", Near Sakar-V, B/H Old Natraj Cinema, At Mithakhali Railway Crossing, Off Ashram Road, Ahmedabad-380009.
3	Contact No.	+91-9558450917
4	Email-Id	cs.harishjain@gmail.com
5	Membership No	4203
6	CP No:-	4100
7	Reason for Change	Appointment
8	Date of Appointment	August 29, 2025
9	Term of Appointment	5(Five) years from 2025-26 to 2029-30
10	Peer review Certificate No.	1549/2021
11	Area of practice:-	Business Law, Corporate Law, Intellectual Property Law, Trademark Law, Bankruptcy Law, Copyright Law and Legal Consulting
12	Professional Experience	Harish P Jain & Associates is a Top Proprietorship Firm of Practising Company Secretary (CS) in Ahmedabad, Gujarat, India established in the year of 2001 by Mr. Harish Jain. The Firm is well- reputed in the area of Corporate Law and SEBI Law. The firm has provided legal advice and corporate secretarial services to clients for more than 20 years. The Firm provides corporate secretarial services with respect to ROC, BSE, NSE, RBI and Legal Services for Public Issue, Merger and Amalgamation."

SGL RESOURCES LIMITED AHMEDABAD

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

Annexure C

Resignation of M/s R V Somani & Associates., Chartered Accountants (Firm Registration No. 141806W), from the position of Statutory Auditors of the Company

Sr. No	Details	Information of such event(s)
1.	Name of Statutory Auditors	M/s R V Somani & Associates., Chartered Accountants (Firm Registration No. 141806W)
2.	Reason for Change viz. ~~appointment,~~ resignation, ~~cessation, removal, death or otherwise~~	Pre occupation and other commitments
3.	Effective date of Resignation	04.09.2025
4.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not Applicable
5.	Whether the inability to continue was due to any disagreements with the management on financial reporting or other matters	Not Applicable
6.	Whether the audit committee or board of directors was informed about the resignation	Yes, Communication was made to Board of Directors
7.	Any other relevant facts	There are no other material reasons other than those stated for the resignation.
8.	Brief Profile (in case of appointment)	Not Applicable

SGL RESOURCES LIMITED AHMEDABAD

R.V. Somani & Associates
Chartered Accountants
Regd. Address.: C-401, sumel-11, Namaste Circle, Shahibaug, Ahmedabad, Gujarat-380004

FRN NO.: 141806W
rvsomani18@gmail.com
+91 7016700366

Date: 04-09-2025

To,

The Board of Directors
SGL Resources Limited
506, Fifth Floor Venus Atlantis, Near Reliance Pump,
Prahalad Nagar Road, Anand Nagar Road, Satellite, S A C,
Ahmedabad, Gujarat, India-380015

Subject: Resignation as Statutory Auditor of the Company

Dear Sir,

We, R V Somani & Associates, were appointed as a Statutory Auditor of SGL Resources Limited ('the company') at Extra Ordinary General Meeting held on 18th July, 2025 to conduct audit for F.Y. 2024-25 and to hold office upto ensuing Annual General Meeting of the Company.

In this regard, we inform you that due to pre-occupation in other assignments, we are not in position to devote time in affairs of the Company. We are submitting our resignation as Statutory Auditor of the Company with immediate effect.

We take this opportunity to reiterate our appreciation for the co-operation extended to us by your organization.

Feel free to contact us for any assistance in the future.

Yours truly,
For R V Somani & Associates
Chartered Accountants

R V SOMANI & ASSOCIATES AHMEDABAD

CA Shalini Somani
Partner
M.No.184465
FRN.141806W

R.V. Somani & Associates
Chartered Accountants
Regd. Address.: C-401, sumel-11, Namaste Circle, Shahibaug, Ahmedabad, Gujarat-380004

FRN NO.: 141806W
rvsomani18@gmail.com
+91 7016700366

Annexure A

Format of information to be obtained from the statutory auditor upon resignation

1. Name of the listed entity/ material subsidiary: SGL Resources Limited

2. Details of the statutory auditor:

   a. Name: M/s. R V Somani & Associates
   b. Address: C-401, sumel-11, Namaste Circle, Shahibaug , Ahmedabad, Gujarat-380004
   c. Phone number: +91 7016700366
   d. Email: rvsomani18@gmail.com

3. Details of association with the listed entity/ material subsidiary:

   a. Date on which the statutory auditor was appointed: 25-06-2025
   b. Date on which the term of the statutory auditor was scheduled to expire: 30-09-2025
   c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission - Annual Report dated 04-09-2025

4. Detailed reasons for resignation: Due to pre-occupation in other assignments.

5. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors): **Communication was done with Board of Directors**

6. In case the information requested by the auditor was not provided, then following shall be Disclosed: **NA**

   a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.
   b. Whether the lack of information would have significant impact on the financial statements results.
   c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)
   d. Whether the lack of information was prevalent in the previous reported financial statements results. If yes, on what basis the previous audit/limited review reports were issued.

7. Any other facts relevant to the resignation: **as explained above**

Declaration

1. II We hereby confirm that the information given in this letter and its attachments is correct and complete.

2. II We hereby confirm that there is no other material reason other than those provided above for resignation of my firm

For R V Somani & Associates
Chartered Accountants

CA Shalini Somani
Partner
M.No.184465
FRN.141806W

R V SOMANI & ASSOCIATES AHMEDABAD

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

Annexure- E

Appointment of M/s. Ram Chandak & Associates, Chartered Accountants (FRN:151611W) as Statutory Auditors of the Company

Sr. No.	Particulars	Information of such event(s)
1.	Reason for change viz. appointment	Appointment of M/s. Ram Chandak & Associates, Chartered Accountants (FRN:151611W) as Statutory Auditors of the Company to fill the casual vacancy caused due to resignation of M/s R V Somani & Associates.
2.	Date of appointment	w.e.f. September 5, 2025.
3.	Terms of appointment	M/s. Ram Chandak & Associates, Chattered Accountants, will hold office till the conclusion of next Annual General Meeting of the Company subject to approval of shareholders of the Company.
4.	Brief Profile	M/s. Ram Chandak & Associates, Chartered Accountants (FRN:151611W) was founded in 2019 by CA Ram Chandak. They have rich experience and credibility and providing services in the field of: • Auditing • Income Tax & Planning • Goods & Services Tax (GST) • Financial Arrangement and Bank Loan syndication • Company / LLP Incorporation, Company Law & SEBI Matters • Co-operative Societies & Trust Audit & Tax Planning • Corporate Planning, legal advise and Financial controls

SGL RESOURCES LIMITED AHMEDABAD

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

Annexure- F

Appointment of Mr. Dhaval Rajpal (PAN: BQVPR3629E) as an internal auditor of the company for the financial year 2025-2026 to conduct the internal audit.

Sr. No.	Particulars	Information of such event(s)
5.	Reason for change viz. appointment	Appointment
6.	Date of appointment	September 4, 2025.
7.	Terms of appointment	1 (One) Financial Year (2025-26)
8.	Brief Profile	Mr. Dhaval Rajpal is postgraduate and holds a degree of M.B.A in finance with relevant expertise of more than 8 (eight) years. His skills include financial management, accounting and economics. He is equipped with a deeper understanding of complex financial concepts

SGL RESOURCES LIMITED AHMEDABAD

Annexure G

❖ **Brief Profile of Director**

Sr. No.	Particulars	Details
1	Name	Mr. Suhit Bakshi
2	Directors Identification Number (DIN)	06395813
3	Reason for Change viz. appointment, ~~resignation,, reappointment, , removal, death or other wise~~	Appointed as an Additional Director (Non-Executive Director) liable to retire by rotation subject to approval of shareholders of the company.
4	Date of appointment	September 4, 2025
5	Brief profile (in case of appointment)	Mr. Suhit Bakshi is an experienced member in IT Company sales & marketing with excellent communication and public speaking skills which helps in the better growth of the company.
6	Disclosure of relationships between directors (in case of appointment of a Director)	Mr. Suhit Bakshi not related to any Director(s) of the Company as defined under the provisions of Section 2(77) of Companies Act, 2013.

SGL RESOURCES LIMITED AHMEDABAD

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

Date:- September 4, 2025

To,
BSE Limited
Listing Dept. / Dept. of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street, Kala Ghoda, Fort,
Mumbai – 400001

Security Code: 526544
Security ID: SGLRES
ISIN:- INE967B01028

Dear Sir/ Madam,

Sub: Declaration of unmodified opinion

In compliance with the provisions of Regulation 33(3)(d) of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time we hereby declare that M/s. R V Somani & Associates., Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended March 31, 2025. Accordingly, the impact of audit qualification is Nil.

You are requested to kindly take the same on record and disseminate.

Yours Sincerely,
For, SGL Resources Limited

Kanti Ladani
Whole Time Director & CFO
(DIN: 00016171)

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