KOIYA INTERNATIONAL LIMITED

(Formerly Known as Popees Cares Limited)

CIN- L17120TN1994PLC029226
Registered Office- RO No. 5, Damodaran Street, First Floor, Back Side of Sindhi CBSE Model School, Kellys, Kilpauk, Chennai, Perambur Purasawalkam, Tamil Nadu, India – 600010
Phone- +91 4953101009, Email- info@popeescares.com, Website- www.popeescares.com

Date: 15.07.2026

The Manager,
Listing Department,
Bombay Stock Exchange Limited,
Phiroze JeeJeeBhoy Towers,
Dalal Street Mumbai 400001.

Dear Sir/Madam,

Scrip Code: 530565

SUB: DECLARATION ON UNMODIFIED OPINION IN THE AUDITORS REPORT FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026.

Ref: Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 and SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016

We hereby confirm and declare that the Statutory Auditors of the Company M/S. Mahesh C. Solanki & Co, Chartered Accountants, Chennai, have issued the Audit report on the Standalone Audited Financial Statements of the Company for the financial year ended 31st March, 2026 with unmodified opinion.

This is for your information and record.

Yours faithfully,

For Koiya International Ltd (*Formerly Known as POPEES CARES LIMITED)*

LINTA P JOSE
Digitally signed by LINTA P JOSE
Date: 2026.07.15 13:43:55 +05'30'

LINTA PURAYIDATHIL JOSE
WHOLE TIME DIRECTOR
DIN: 06413031

Independent Auditor's Report on the quarterly and year to date audited Standalone financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To,
Board of Directors
Koiya International Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of M/s. **Koiya International Limited** ("the Company"), which was previously known as **Popees Care Limited,** for the quarter ended 31st March 2026 and the year-to-date results for the period from 1st April 2025 to 31st March 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

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

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter and year ended 31st March 2026

Basis for opinion

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the audit of the standalone financial Result* 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

MAHESH C. SOLANKI & CO. Chennai 600 006 Chartered Accountants

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.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of standalone 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/Loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 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 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.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

a) 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.

b) Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with auditing standards will always detect a material misstatement when it exists.

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c) 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 auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. And 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 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 Board of Director'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's 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.

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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 Matters

The statement includes the results for the quarter ended 31st March 2026 being the balancing figures between audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year-to-date figures up to the end of third quarter of the relevant financial year which were subjected to limited review by us, as required under the listing Regulations.

For Mahesh C Solanki & Co.,
Chartered Accountants
FRN No. 006228C

MAHESH C. SOLANKI & CO. Chennai 600 006 Chartered Accountants

CA Rakesh Kumar
Partner
Membership No. 242913
UDIN: 26242913QWAXDR2069

Place: Chennai
Date: 29.05.2026

	Koiya International Limited					
	((Formerly known as Popees cares Limited) & CIN: L17120TN1994PLC029226)					
	Statement of Standalone Audited Financial Results for the Quarter and year ended on March 31,2026					
						Rs in Lakhs
		Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
	Particulars	**(Refer :Note)**	**(Un-Audited)**	**(Audited)**	**(Audited)**	**(Audited)**
I	Revenue from Operations	-	-	-	-	-
	Other Income	-	-	0.32	-	0.32
	Total Revenue	-	-	0.32	-	0.32
II	**Expenses**					
	a) Cost of Material Consumed	-	-	-	-	-
	b) Purchase of Stock in trade	-	-	-	-	-
	c) Changes in inventories of finished goods,Work in progress and stock in trade	-	-	-	-	-
	d) Employee benefits expenses	-	1.70	1.38	5.05	1.38
	e) Finance Cost	-	-	-	-	-
	f) Depreciation and amortisation expenses	0.37		0.68	0.37	0.68
	g) Other expenses	4.39	7.82	4.13	25.95	40.10
	h) Loss on derecognition of financial assets		-			
	Total Expenses	4.76	9.52	6.18	31.36	42.16
III	**Profit/(loss) before exceptional items and tax (I-II)**	-4.76	-9.52	-5.87	-31.36	-41.84
	Exceptional Items	-		-		-
	Prior period expense	-		-		-
IV	**Profit/(loss) Before Tax**	-4.76	-9.52	-5.87	-31.36	-41.84
V	**Tax expense**					
	a) Current Tax	-	-	-		-
	b) Deferred Tax	-	-	-	-	-
	Total Tax Expenses (IV-V)	-	-	-	-	-
	Profit/ (Loss) for the period from continuing operations (VII-VIII)	-4.76	-9.52	-5.87	-31.36	-41.84
	Profit/ (Loss) from discontinuing operations	-	-	-		-
	Tax expense of discontinued operations	-	-	-		
	Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	-	-	-		-
VI	**Profit/ (Loss) for the period**	-4.76	-9.52	-5.87	-31.36	-41.84
VII	**Other Comprehensive Income / (Loss)**					
	A. (i) Items that will not be reclassified to profit or loss	-	-	-		-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-		-
	B. (i) Items that will be reclassified to profit or loss	-	-	-		-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-		-
VIII	**Total Comprehensive Income for the period**	-4.76	-9.52	-5.87	-31.36	-41.84
IX	**Details of Equity Share Capital**					
	Paid-up Capital	604.40	604.40	604.40	604.77	604.40
	Face Valur of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
X	**Earning per equity share of Rs. 10/- each**					
	(1) Basic	-0.08	-0.16	-0.10	-0.52	-0.69
	(2) Diluted	-0.08	-0.16	-0.10	-0.52	-0.69

Notes:Please refer to the attached Notes to this Financial Results

For Koiya International Limi

Shanu Jain
Company Secretary
M.No.:-A42408

Linta P Jose
Director
DIN: 06413031

MAHESH C. SOLANKI & CO. Chennai 600 006 Chartered Accountants

Place: Kozhikode, Kerala
Date: 29-05-2026

Koiya International Limited		
(Formerly known as Popees cares Limited & CIN: L17120TN1994PLC029226)		
Statement of Standalone Assets and Liabilities as at March 31, 2026		
		Rs.in Lakhs
Particulars	**As at March 31, 2026**	**As at March 31, 2025**
	Audited	**Audited**
I)ASSETS		
1.Non-current assets		
(a) Property, Plant and Equipment	0.97	1.35
(b) Financial assets		
(i) Investments		
(ii) Trade receivables		
(iii) Loans		
(c) Deferred tax assets (net)	-	-
(d) Other non-current assets		
Sub total	0.97	1.35
2.Current assets		
(a) Inventories	-	-
(b) Financial assets	-	-
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	4.57	5.32
(iii) Bank balance other than (iii) above		
(iv) Other financial assets		
(c) Current tax assets (net)	-	-
(d) Other current assets	21.36	17.31
Sub total	25.93	22.64
Total	**26.91**	**23.98**
II EQUITY AND LIABILITIES		
1.Equity		
(a) Equity share capital	604.43	604.43
(b) Other equity	(700.40)	(669.03)
Sub total	(95.97)	(64.61)
2.Liabilities		
2.1) Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Other non current financial liabilities		
(b) Provisions		
(c) Deferred Tax Liabilities	-	-
Sub Total	-	-
2.2) Current liabilities		
(a) Financial liabilities	-	-
(i) Borrowings		
(ii) Trade payables due to--		
Small and micro enterprises	-	-
Creditors other than small and micro enterprises	3.37	2.45
(iii) Other financial liabilities		-
(b) Other current liabilities(incl.Tax Liabilities)	119.14	86.14
(c) Provisions	0.38	-
Sub total	122.88	88.59
Total Liabilities	**122.88**	**88.59**
Total Equity and Liabilities	**26.91**	**23.98**

Notes: Please refer to the attached Notes to this Financial Results

For Koiya International Limited

Place: Kozhikode, Kerala
Date: 29-05-**2026**

Shanu Jain
Company Secretary
M.No.:-A42408

Linta P Jose
(DIN: 06413031)
(Diretor)

MAHESH C. SOLANKI & CO.
Chennai
600 006
Chartered Accountants

Koiya International Limited
(Formerly known as Popees cares Limited & CIN: L17120TN1994PLC029226)
CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2026

Rs in Lakhs

	PARTICULARS	Note no	31st March 2026	31st March 2025
(A)	**Cash Flow from Operation Activities**			
	Net Profit before tax and extraordinary items		(31.36)	(41.84)
	Adjustments for:			
	Depreciation		0.37	0.68
	Bad debts written off		-	-
	Inventories written off		-	-
	Operating Profit before working capital charges (Sub Total)		**(30.99)**	**(41.16)**
	Adjustments for:			
	Decrease / (Increase) in Inventories		-	-
	Decrease / (Increase) in trade receivables		-	-
	Decrease / (Increase) in other current assets		(3.71)	(11.38)
	Decrease / (Increase) in loans and advances		(0.34)	2.36
	Decrease / (Increase) in trade payables		0.91	2.45
	Decrease / (Increase) in other current liabilities		33.00	50.20
	Decrease / (Increase) in provisions		0.38	(1.15)
	Cash generated from operations		**(0.75)**	**1.33**
	Interest paid			
	Direct taxes paid			
	Cash flow before extraordinary item			-
	Extraordinary item (Net)			
	Net Cash from operating activities		**(0.75)**	**1.33**
(B)	**Cash Flow from Investing Activities**			
	Purchase of Fixed Assets		-	(0.10)
	Fixed Assets written off		-	-
	Investments Written Off		-	-
	Purchase of Investments		-	-
	Interest Received		-	-
	Dividend Received		-	-
	Net Cash used in Investing Activities		-	-
	Net Cash from operating activities		**-**	**(0.10)**
(C)	**Cash Flow from Finance Activities**			
	Proceeds from issue of share capital		-	0.06
	Proceeds from long term borrowings		-	-
	Dividend paid		-	-
	Net Cash used in Finance Activities		-	-
	Net Cash from Finance activities		**-**	**0.06**
	Net Increase in Cash & cash equipment [A+B+C]		**(0.75)**	**1.29**
	Cash and cash equivalent as at (Opening balance)		5.32	4.03
	Cash and cash equivalent as at (Closing balance)		4.57	5.32

Notes: Please refer to the attached Notes to this Financial Results

For Koiya International Limited

Place: Kozhikode, Kerala
Date: 29-05-2026

Shanu Jain
Company Secretary
M.No.:-A42408

Linta P Jose
(DIN: 06413031)
(Diretor)

MAHESH C. SOLANKI & CO.
Chennai 600 006
Chartered Accountants