



To,  
Department of Corporate Services,  
**Bombay Stock Exchange Limited**,  
25<sup>th</sup> Floor, P. J. Tower, Dalal Street,  
Fort, Mumbai- 400 001.

Date: 22<sup>nd</sup> May, 2026

Dear Sir/Madam,

**Sub: Outcome of Board Meeting for approval of Audited Standalone  
Financial Results for the Half Year and Year ended 31<sup>st</sup> March 2026.  
Ref: ASCENSIVE EDUCARE LIMITED (Scrip Code: 543443)**

With reference to the above-mentioned subject and pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby want to inform you that the Board of Directors in their meeting held today, i.e., on Friday, 22<sup>nd</sup> May, 2026 at the registered office of the company which commenced at 03:00 PM and concluded at 05:30 PM inter-alia has:

- Considered and approved the Audited Standalone Financial Results of the Company for the Half Year and Year ended on 31<sup>st</sup> March, 2026 as reviewed and recommended by the Audit Committee.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby enclose the following:

- Audited Standalone Financial Results for the Half Year and Year ended 31<sup>st</sup> March, 2026 along with Auditors Report.
- Declaration of Unmodified Opinion.

Further kindly note that, Pursuant to BSE Circular No. LIST/COMP/0112019-20 dated April 02, 2019 and NSE Circular No. NSE/CML/2019111 dated April 02, 2019 and in compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, the trading window has been closed w.e.f. 01<sup>st</sup> April, 2026 and will remain closed till the expiry of 48 hours after the declaration of financial results.

Please take the same on your records.

Thanking You,  
Yours faithfully,

**FOR, ASCENSIVE EDUCARE LIMITED**

**ABHIJIT CHATTERJEE**  
**WHOLE TIME DIRECTOR & CEO**  
**DIN: 06439788**

**Date: 22<sup>nd</sup> May, 2026**  
**Place: Hooghly**

**Encl:**  
**- Audited Standalone Financial Results**  
**- Declaration of Unmodified Opinion**

# Goyal Goyal & Co.

Chartered Accountants

CA. Hemant Goyal

B.Com., F.C.A.

Partner

"Shree"



Br. Off. : "Sai Sharnam"  
70, Jaora Compound,  
Indore-452 001 (M.P.)

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**Independent Auditors' Report on Half-yearly and Annual financial results of the Company pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of  
Ascensive Educare Limited**

We have audited the accompanying half-yearly financial results of **Ascensive Educare Limited** ("the Company") for the half-year ended March 31, 2026 and the annual financial results for the year ended March 31, 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, the aforesaid financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the half-year ended March 31, 2026 as well as year ended March 31, 2026.

**Basis of 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 SAs are further described in the *Auditor's Responsibilities for the Audit of the financial results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial 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. 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 financial results**

These half-yearly financial results as well as the year-to-date financial results have been prepared on the basis of the interim and annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 - Interim Financial Reporting prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records 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 annual 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 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 Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

#### **Auditor's Responsibilities for the Audit of the financial results**

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

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

- a. Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our



auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- e. Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

The figures for the half-year ended March 31, 2026 & 2025 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the unaudited year-to-date published figures up to the period ended September 30, 2025 & September 30, 2024 respectively which were subject to limited review by us. Our report is not modified in respect of this matter.

For Goyal Goyal & Co.  
Chartered Accountants  
FRN - 015069C

  
(CA Hemant Goyal)  
Partner  
Membership No. – 405884  
UDIN - 26405884FRVMIZ6944  
Kolkata, May 22, 2026



**ASCENSIVE EDUCARE LIMITED**  
(CIN: U80901WB2012PLC189500)

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

(₹ in lakhs)

Particulars	For the Half Year ended			For the Year Ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	3,146.59	2,722.62	2,287.07	5,869.21	3,534.51
II Other Income	29.37	7.03	40.98	36.40	53.37
III <b>Total Revenue (I+II)</b>	<b>3,175.96</b>	<b>2,729.65</b>	<b>2,328.05</b>	<b>5,905.61</b>	<b>3,587.88</b>
IV <b>Expenses:</b>					
(a) Employee benefits expense	114.88	322.57	195.09	437.45	338.95
(b) Finance costs	81.82	58.01	36.35	139.83	59.20
(c) Depreciation and amortization expense	8.76	9.65	10.88	18.41	20.46
(d) Other expenses	2,792.46	2,036.10	1,826.13	4,828.56	2,828.98
<b>Total Expenses</b>	<b>2,997.92</b>	<b>2,426.33</b>	<b>2,068.45</b>	<b>5,424.25</b>	<b>3,247.59</b>
V <b>Profit before exceptional items and tax (III-IV)</b>	<b>178.04</b>	<b>303.32</b>	<b>259.60</b>	<b>481.36</b>	<b>340.29</b>
VI <b>Exceptional items</b>	14.54	-	-	14.54	
VII <b>Profit before Tax (V - VI)</b>	<b>163.50</b>	<b>303.32</b>	<b>259.60</b>	<b>466.82</b>	<b>340.29</b>
VIII <b>Tax expense:</b>					
(a) Current tax expense	61.06	79.05	60.26	140.11	82.71
(b) Deferred tax expense/(credit)	(7.20)	(1.45)	8.19	(8.65)	4.52
(c) Short/(Excess) Provision of income tax for earlier periods	(5.88)	-	(7.85)	(5.88)	(7.85)
<b>Total Tax Expense</b>	<b>47.98</b>	<b>77.60</b>	<b>60.60</b>	<b>125.58</b>	<b>79.38</b>
IX <b>Profit from Continuing Operations (VII-VIII)</b>	<b>115.52</b>	<b>225.72</b>	<b>199.00</b>	<b>341.24</b>	<b>260.91</b>
X <b>Paid-up equity share capital (Face Value of ₹ 1/- each)</b>	458.51	458.51	458.51	458.51	458.51
XI <b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>				1,440.35	1,099.12
XII <b>Earnings per share:-</b>					
<b>Face Value of ₹ 1/- each:</b>					
a) Basic	0.25	0.49	0.43	0.74	0.60
b) Diluted	0.25	0.49	0.43	0.74	0.60

For and on behalf of the Board of Directors

Abhijit Chatterjee  
(Whole-time Director & CEO)  
DIN: 06439788

Place : Kolkata  
Date : May 22, 2026

**ASCENSIVE EDUCARE LIMITED**  
(CIN - U80901WB2012PLC189500)

**BALANCE SHEET AS AT MARCH 31, 2026**

(₹ in Lakhs)

Particulars		As at March 31, 2026	As at March 31, 2025
		Audited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Shareholders' funds</b>		
	(a) Share capital	458.51	458.51
	(b) Reserves and Surplus	1,440.35	1,099.12
		1,898.86	1,557.63
(2)	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	116.43	151.13
	(b) Long-term provisions	53.60	22.28
		170.03	173.41
(3)	<b>Current liabilities</b>		
	(a) Short Term Borrowing	662.47	688.43
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	391.05	332.77
	(c) Other current liabilities	372.32	224.94
	(d) Short-term provisions	68.17	23.13
		1,494.01	1,269.27
	<b>TOTAL</b>	<b>3,562.90</b>	<b>3,000.31</b>
<b>B</b>	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	77.48	90.11
	(ii) Intangible assets	1.05	2.58
	(iii) Capital work-in-progress	448.40	445.76
	(b) Deferred tax assets (net)	20.47	11.82
	(d) Other Non-Current Assets	85.78	140.48
		633.18	690.75
(2)	<b>Current assets</b>		
	(a) Trade receivables	2,098.05	2,156.80
	(b) Cash and bank balances	715.38	67.42
	(c) Short-term loans and advances	106.71	79.44
	(d) Other current assets	9.58	5.90
		2,929.72	2,309.56
	<b>TOTAL</b>	<b>3,562.90</b>	<b>3,000.31</b>

For and on behalf of the Board of Directors

Abhijit Chatterjee  
(Whole-time Director & CEO)  
DIN: 06439788  
Place : Kolkata  
Date : May 22, 2026

**ASCENSIVE EDUCARE LIMITED**

(CIN - U80901WB2012PLC189500)

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

(₹ in Lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	₹	₹	₹	₹
<b>A) CASH FLOW FROM OPERATING ACTIVITIES :</b>				
<b>1 Profit before Tax</b>		466.82		340.29
<b>Add/ (Less) : Adjustment for</b>				
Depreciation and amortisation	18.41		20.46	
Loss on Sale of Fixed Asset	-		-	
Finance Costs	115.76		41.05	
Sundry Creditors written off	(27.11)		(31.75)	
Bad debt	125.92		-	
Gratuity	32.00		(12.31)	
Interest Income	(8.51)	256.47	(9.02)	8.43
<b>2 Operating Profit before working capital changes</b>		<b>723.29</b>		<b>348.72</b>
<b>Changes in Working Capital :</b>				
Adjustment for (increase)/decrease in operating assets:				
Trade Receivables	(67.17)		(519.72)	
Short Term Loans and Advances	(27.27)		54.30	
Other Current Assets	(3.68)		58.79	
Other Non-Current Assets	54.70		(68.15)	
Other Bank Balances	(79.28)		(19.90)	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	85.37		71.31	
Provisions and Other Current Liabilities	145.46		(122.45)	
		108.13		(545.82)
<b>Net Changes in Working Capital</b>		<b>831.42</b>		<b>(197.10)</b>
<b>3 Cash generated from operations</b>				
Income Tax Paid (Net)		(89.56)		(66.65)
<b>Net Cash flow from Operating Activities</b>		<b>741.86</b>		<b>(263.75)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Property, Plant & Equipment (including intangible assets and captial work-in-progress)		(6.88)		(460.99)
Interest received on Fixed Deposits		8.51		9.02
<b>Net Cash flow used in Investing Activities</b>		<b>1.63</b>		<b>(451.97)</b>

**ASCENSIVE EDUCARE LIMITED**

(CIN - U80901WB2012PLC189500)

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

(₹ in Lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	₹	₹	₹	₹
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from Issue of Shares		-		62.25
Proceeds from Borrowing		225.85		701.20
(Repayment) of Borrowings		(286.51)		(108.73)
Finance Cost Paid		(114.15)		(41.05)
<b>Net Cash flow from Financing Activities</b>		<b>(174.81)</b>		<b>613.67</b>
<b>Net increase/(decrease) in Cash and cash equivalents (A+B+C)</b>		<b>568.68</b>		<b>(102.05)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>41.06</b>		<b>143.11</b>
<b>Cash and cash equivalents as at the end of the year</b>		<b>609.74</b>		<b>41.06</b>
<b>Cash and Cash Equivalents consists of :- (Refer Note No. 14)</b>				
(i) Cash-in-hand		5.29		16.29
(ii) Balance with Banks in Current Accounts		604.45		24.77
<b>Total</b>		<b>609.74</b>		<b>41.06</b>

**Note:** The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" specified under Section 133 of the Companies Act, 2013.

For and on behalf of the Board of Directors

**Abhijit Chatterjee**  
 (Whole-time Director & CEO)  
 DIN: 06439788  
 Place : Kolkata  
 Date : May 22, 2026

**ASCENSIVE EDUCARE LIMITED**  
**(CIN: U80901WB2012PLC189500)**

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

**Notes to Financial Results**

- 1 The above Financial Results and Statement of Assets and Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on **May 22, 2026**.
- 2 The Results for the year ended 31st March, 2026 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported. EPS for the half-year ended March 31, 2026, September 30, 2025 and March 31, 2025, are not annualised.
- 5 The comparative results and other information for the six months ended September 30, 2025 is unaudited subject to limited review by the statutory auditors of the Company and for the six months ended March 31, 2025 have been audited by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 6 The figures for the half year ended March 31, 2026 and 2025 has been derived by subtracting figures for the half year ended September 30, 2025 and 2024 respectively from the audited figures for the year ended March 31, 2026 and 2025.
- 7 On November 21, 2025, the Government of India notified the four Labour Code - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively "new Labour Codes") - consolidating 29 existing labour laws. In accordance with the new Labour Codes, the Company has estimated the incremental impact on retiral benefits to be Rs. 14.54 Lakhs. This has been presented under "Exceptional Items" in the statement of profit and loss. The Company continues to monitor developments on the Rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications, basis such developments/guidance.
- 8 The Company is exclusively engaged in the business of providing skill development training services. This in the context of Accounting Standard (AS 17) "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2006, constitutes one single primary segment. The Company does not have a secondary segment. Accordingly, disclosures required under AS 17 are not applicable.
- 9 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

**For and on behalf of the Board of Directors**

**Abhijit Chatterjee**  
**(Whole-time Director & CEO)**  
**DIN: 06439788**  
**Place : Kolkata**  
**Date : May 22, 2026**



Date: 22<sup>nd</sup> May, 2026

To,  
Department of Corporate Services  
**Bombay Stock Exchange Limited**  
25th Floor, P. J. Tower, Dalal Street,  
Fort, Mumbai- 400 001.

Dear Sir/Madam,

## DECLARATION

I, ABHIJIT CHATTERJEE, WHOLE TIME DIRECTOR & CEO of M/s Ascensive Educare Limited having its registered office at Ascent Enclave 1110 Rashihari Avenue, Fatokgora, Hooghly, Chandannagar, West Bengal, India, 712136, hereby declare that, the Statutory Auditors of the Company, M/s. Goyal Goyal & Co., Chartered Accountants, M.P. have issued an Audit Report with unmodified opinion on Audited Standalone Financial Results for the Half Year and Year ended on 31<sup>st</sup> March, 2026.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016.

**FOR ASCENSIVE EDUCARE LIMITED**

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**ABHIJIT CHATTERJEE**  
**WHOLE TIME DIRECTOR & CEO**  
**DIN: 06439788**

**DATE: 22<sup>nd</sup> May, 2026**

**PLACE: Hooghly**