Date: 13/11/2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 544535

Sub: Statement of Deviation(s) / Variation(s) / Utilisation of Funds for the half-year ended 30th September, 2026 pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements), 2015.

Dear Sir/Madam,

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, please note that there are no deviation(s) or variation(s) in respect of the utilisation of the proceeds of the Initial Public Offer ("IPO") of the company during the half year ended 30th September, 2026 as mentioned in the object clause of the Prospectus. please find enclosed herewith the Statement of Deviation/ Variation/ Utilization of Issue Proceeds for the half-year ended 30th September, 2026, certified by CA Shobhit Rajul Dave, partner of M/s. Keyur Shah and Associates, Chartered Accountants, the Statutory Auditors of the company.

The aforesaid statement has been reviewed by the Audit Committee in their meeting held on 13th November, 2026. You are requested to take the note of the same on your records.

Kindly take the same on record.

For BharatRohan Airborne Innovations Limited

AAKANSHA SINGH
Digitally signed by AAKANSHA SINGH
Date: 2026.11.13 19:22:50 +05'30'

Aakansha Singh
Company Secretary & Compliance Officer
Membership No:A57105

Enclosure: As above

Keyur Shah & Associates
CHARTERED ACCOUNTANTS
CA Keyur Shah
FCA, B.Com, ISA,
FAFD Certified

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Dear Sir,

On the basis of examination of books of accounts and other documents produced for our verification and information and explanations given to us by **BharatRohan Airborne Innovations Limited** ('the Company') having its registered office at Fourth Floor B-117, DDA Sheds, Okhla Industrial Area Phase-I, Okhla Industrial Area Phase-i, South Delhi, New Delhi, Delhi, India, 110020 and CIN No. **L74999DL2016PLC301564**, we certify the receipt of issue proceeds net off Issue Expenses and utilization of the same for the purpose of the Objects as stated in Prospectus dated 26th September, 2025 issued for issue of shares of the Company as below:

Sr No	Object as disclosed in the Offer Document	Planned As per Prospectus (Rs. In Lakhs)	Utilisation till 30st September 2026 (Rs. In Lakhs)	Pending to be Utilised (Rs. In Lakhs)	Remarks
1	Funding of Capital Expenditure requirements for purchase of new Equipment by our Company;	1,420.62	470.62	949.64	NA
2	Purchase of Commercial Vehicle	229.19	89.17	140.02	NA
3	Funding Working Capital Requirement of our Company	1,668.00	1,668.00	0.00	NA
4	General Corporate Purpose	661.48	661.48	0.00	NA
Total		**3979.29**	**2889.63**	**1089.66**	

KEYUR SHAH & ASSOCIATES * MEMBERSHIP NO : 174758 * CHARTERED ACCOUNTANTS

303, Shitiratna, B/s. Radisson Blu Hotel, Nr. Panchvati Circle, Ambawadi, Ahmedabad-380006. Gujarat, INDIA.
Ph. : +91 79 48999595, M. : +91 99984 30684 • Website : www.keyurshahca.com
E-mail : keyur@keyurshahca.com, ca.keyurshah2015@gmail.com

The above certificate has been given on the basis of documents, papers and information & explanations given by the Company.

Yours Faithfully,

For, Keyur Shah & Associates
F.R. No: 333288W
Chartered Accountants

KEYUR SHAH & ASSOCIATES * MEMBERSHIP NO : 174758 * CHARTERED ACCOUNTANTS

S.R. Dave

Shobhit Rajul Dave
Partner
M. No. 174758
UDIN: 26174758BMPGQW4097

Place: Ahmedabad
Date: 13th November, 2026