



Date: October 29, 2026

To,
The Manager – Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001

Scrip Code: 537985 ISIN: INE463B01036

Sub: Outcome of the Meeting of the Board of Directors held on Thursday, October 29, 2026, pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), we wish to inform you that the Board of Directors of the Company at its meeting held on Thursday, October 29, 2026, which commenced at 05:00 P.M. (IST) and concluded at 05:45 P.M. (IST), inter alia, considered and approved the following matters:

1. Un-Audited Financial Results (Standalone) for the quarter and half-year ended September 30, 2026:

Approved the Un-Audited Financial Results of the Company for the quarter and half-year ended September 30, 2026, together with the Statement of Assets and Liabilities as at September 30, 2026 and the Statement of Cash Flows for the half-year ended September 30, 2026, along with the Limited Review Report thereon issued by M/s R. Subramanian & Company LLP, Chartered Accountants (Firm Registration No. 004137S/S200041), the Statutory Auditors of the Company. A copy of the Un-Audited Financial Results together with the Limited Review Report is enclosed as Annexure-A.

2. Appointment of Secretarial Auditor: Approved, on the recommendation of the Audit Committee, the appointment of M/s. R & A Associates, Company Secretaries (Peer Review No. 6659/2025, Certificate of Practice No. 2224 and Firm Registration No. P1994AP011100), as the Secretarial Auditor of the Company to conduct the Secretarial Audit for the financial year 2026–27. The details as required under Regulation 30 read with Schedule III, Part A, and SEBI Circular dated November 11, 2024, are annexed hereto as Annexure-B.

In terms of the Company’s Code of Conduct for Prevention of Insider Trading framed under the SEBI (Prohibition of Insider Trading) Regulations, 2015, the trading window for dealing in the securities of the Company, which was closed, shall re-open 48 hours after the aforesaid financial results are made public.

You are requested to take the above information on record.

Thanking you,
Yours faithfully,

For Infronics Systems Limited

Arihant Jain

Digitally signed by
Arihant Jain
Date: 2026.10.29
17:48:03 +05'30'

Arihant Jain
Company Secretary & Compliance Officer
Membership No.: A70208

Encl.: As above

R.SUBRAMANIAN AND COMPANY LLP

CHARTERED ACCOUNTANTS

LLPIN : AAG - 3873 / FRN No. 004137S

GSTIN : 33AAAFR0602F1Z0

Tel : 044-24992261 / 24991347 rs@rscompany.co.in www.rscompany.co.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF INFRONICS SYSTEMS LIMITED FOR THE QUARTER / HALF YEAR ENDED SEPTEMBER 30, 2026 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors of
Infronics Systems Limited

Adverse Conclusion

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Infronics Systems Limited ("the Company") for the quarter and half year ended September 30, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

Based on our review conducted as stated in the Auditor's Responsibilities section of our report, because of the significance of the matter described in the Basis for Adverse Conclusion section of our report, the Statement has not been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and contains a material misstatement. In particular, the Statement has been prepared on the going concern basis of accounting, which, in our view, is not appropriate in the circumstances of the Company.

Accordingly, the Statement does not appropriately disclose the information required to be disclosed in terms of Regulation 33 of the Listing Regulations.

Basis for Adverse Conclusion

The Company's customer contracts with Bharat Sanchar Nigam Limited ("BSNL") for providing SMS services to various banks, which constituted the Company's revenue-generating business, were concluded during the financial year 2024-25 and have not been renewed subsequently. Consequently, the Company does not have any active revenue-generating business operations as at September 30, 2026.

As described in Note 3 to the Statement, the bank accounts of the Company continue to be subject to debit restrictions / freeze in connection with disputed matters. As a result, the related bank balances are not presently available to the Company for meeting its liabilities or funding its operations, and there is no established timeline for the release of such restrictions.

As disclosed in Note 4 to the Statement, the Company received a demand notice dated July 11, 2025 from M/s Mudunuru Limited claiming an amount of Rs. 12,05,23,699, comprising a principal amount of Rs. 8,60,30,257 and interest of Rs. 3,44,93,442, purportedly towards alleged services. The Company has disputed

Registered Office : No. 6, Krishnaswamy Avenue, Luz, Mylapore, Chennai - 600 084.

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R.Subramanian and Company LLP

Chartered Accountants

the claim and, based on legal advice obtained by management, has disclosed the matter as a contingent liability. The claim remains unresolved, and an adverse outcome would require an outflow of resources which the Company, in the absence of operating cash inflows and with its bank balances restricted, has no evident means to meet.

Management has disclosed in Note 4 to the Statement that the absence of active operating contracts, the restrictions on the availability of bank balances and the uncertainty regarding commencement of future revenue-generating operations indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Management has nonetheless prepared the Statement on the going concern basis of accounting. Management has not furnished to us any approved business plan, executed or committed customer contract, financing arrangement or other evidence demonstrating a realistic prospect of resuming revenue-generating operations, or of securing the resources required to meet the Company's obligations as they fall due, over a period of at least twelve months from the end of the reporting period.

In our judgement, the cessation of the Company's only business, the continuing restrictions on its bank balances, the unresolved claim of Rs. 12,05,23,699 and the absence of any substantiated plan to resume operations, taken together, go beyond a material uncertainty. These conditions indicate that the Company has no realistic alternative but to cease operations, within the meaning of paragraph 25 of Ind AS 1, "Presentation of Financial Statements", which applies to interim financial information by virtue of paragraph 4 of that Standard. Accordingly, management's use of the going concern basis of accounting in the preparation of the Statement is not appropriate, and the disclosure of a material uncertainty in Note 3 to the Statement does not remedy this departure.

Had the Statement been prepared on an appropriate basis other than going concern, the assets of the Company would have been required to be measured at their estimated realisable values, provisions would have been required for obligations arising on cessation of operations, and assets and liabilities would have been required to be classified and presented accordingly, together with the consequential disclosures. Management has not determined these effects. In our view, the effects of this matter on the Statement are both material and pervasive.

Responsibilities of Management and Those Charged with Governance for the Financial Results

The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management is responsible for the preparation and presentation of the Statement in accordance with the aforesaid recognition and measurement principles and for such internal control as Management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

In preparing the Statement, Management and 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.



R.Subramanian and Company LLP

Chartered Accountants

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

Auditor's Responsibilities for the Review of the Financial Results

We conducted our review of the Statement in accordance with SRE 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, issued by the Institute of Chartered Accountants of India. Our responsibility is to issue a report on the Statement based on our review.

A review of interim financial information consists principally of making inquiries of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We believe that the review procedures performed by us, together with the matters set out in the **Basis for Adverse Conclusion** section above, provide a sufficient basis for our adverse conclusion.

For R Subramanian and Company LLP

Chartered Accountants

ICAI Firm Registration Number: 004137S / S200041



R Sathyanarayanan

Partner

Membership Number: 267443

UDIN: 26267443MXWTWL6810

Place: Chennai

Date: 29th October 2026





INFRONICS SYSTEMS LIMITED

CIN: L72200TG2000PLC033629

Plot No. 30, 31, Brigade Towers, West Wing, First Floor, Nanakramguda, Financial District, Gachibowli, Hyderabad - 500032

Statement of Unaudited Financial Results for the Quarter and Half-Year ended September 30, 2026

(Amount in INR Lakhs)

Sr. No.	Particulars	Quarter ended			Half-year ended		Year ended
		30.09.2026 <i>Unaudited</i>	30.06.2026 <i>Unaudited</i>	30.09.2025 <i>Unaudited</i>	30.09.2026 <i>Unaudited</i>	30.09.2025 <i>Unaudited</i>	31.03.2026 <i>Audited</i>
1	Revenue from operations	-	-	-	-	-	-
2	Other income	0.19	0.19	0.20	0.38	0.42	3.10
3	Total income (1 + 2)	0.19	0.19	0.20	0.38	0.42	3.10
4	Expenses						
	(i) Employee benefits expense	8.10	7.20	9.64	15.30	20.16	41.32
	(ii) Finance cost	-	-	0.03	-	0.09	0.12
	(iii) Depreciation expense	-	-	0.55	-	1.64	1.64
	(iv) Other expenses	11.22	9.17	11.42	20.39	17.04	33.56
	Total expenses	19.32	16.37	21.64	35.69	38.93	76.64
5	Profit / (Loss) before exceptional items and tax (3 - 4)	(19.13)	(16.18)	(21.44)	(35.31)	(38.51)	(73.54)
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5 - 6)	(19.13)	(16.18)	(21.44)	(35.31)	(38.51)	(73.54)
8	Tax expense:						
	(i) Current tax	-	-	-	-	-	-
	(ii) Tax relating to previous year	-	-	1.04	-	1.04	1.04
	(iii) MAT credit entitlement / charge	-	-	-	-	-	-
	(iv) Deferred tax (credit) / charge	-	-	-	-	(0.04)	(0.03)
9	Profit / (Loss) for the period (7 - 8)	(19.13)	(16.18)	(22.48)	(35.31)	(39.51)	(74.56)
10	Other comprehensive income (OCI)						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Items that may be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-
11	Total comprehensive income for the period (9 + 10)	(19.13)	(16.18)	(22.48)	(35.31)	(39.51)	(74.56)
12	Paid-up equity share capital (Face value of INR 10 each)	792.65	792.65	792.65	792.65	792.65	792.65
13	Reserves excluding revaluation reserves (i.e. Other equity)						
14	Earnings per equity share (Face value of INR 10 each) (not annualised for the quarters / half-years)						
	(i) Basic (in INR)	(0.24)	(0.20)	(0.28)	(0.45)	(0.50)	(0.94)
	(ii) Diluted (in INR)	(0.24)	(0.20)	(0.28)	(0.45)	(0.50)	(0.94)

Notes:

- In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Financial Results have been prepared by Company and reviewed by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on 29th October 2026. The statutory auditors have carried out Limited Review of the results for the quarter and half-year ended 30th September 2026.
- The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- The Company's customer contracts with BSNL for providing SMS services to various banks were fully concluded during the Financial Year 24-25 and the said contracts have not been renewed subsequently. Consequently, the Company currently does not have active revenue-generating business operations.

The Company has cash and bank balances as at September 30, 2026. However, bank account balances are subject to debit restrictions / freeze

Plot No: 30, 31, Brigade Towers, West Wing, First Floor, Nanakramguda, Financial
District, Gachibowli, Hyderabad-500032

email: company@infronics.in, website: www.infronics.in, Phone: +91-7207919111

CIN: L72200TG2000PLC033629



in connection with disputed matters, and therefore the immediate use of such balances is restricted pending resolution of the matter. Management is taking necessary steps for resolution of the restriction and continues to assess the Company's liquidity position based on unrestricted balances, existing liabilities and estimated obligations expected to arise during the next twelve months.

Management is also exploring opportunities in the technology sector, including research and development of a technological product. Considering the absence of active operating contracts, the restricted availability of certain bank balances and the uncertainty relating to commencement of future business operations, there exists a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

The Unaudited financial results have been prepared on a going concern basis based on management's assessment of the Company's current resources, expected resolution of pending matters and proposed future business initiatives. No adjustments have been made to the carrying values or classification of assets and liabilities that may be necessary if the Company is unable to continue as a going concern.

4. During the previous year the company received a demand notice dated July 11, 2025, from M/s Mudunuru Limited claiming a sum of Rs. 12,05,23,699/- purportedly due from the company (including a principal component of Rs. 8,60,30,257 and interest component of Rs. 3,44,93,442/-) for alleged services, supported by alleged proforma invoices dated between March 2023 and April 2025.

The Company, vide its response dated July 21, 2025, has formally disputed the said claim and denied any liability in respect thereof. The Company has stated that all obligations under the last business arrangement with M/s Mudunuru Limited, which ended in October 2022, had been fully settled, that no new contract or arrangement existed thereafter, and that the invoices referred to in the demand notice are not supported by any agreed contractual terms or enforceable arrangements.

The Company has obtained a legal opinion dated August 13, 2025, on the tenability of the demand. Based on the facts of the matter and the legal opinion obtained, management believes that the Company has reasonable grounds to contest the claim and that no operational debt is presently due. Based on the above facts and legal advice obtained, management believes there is no present obligation as defined under Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets, and accordingly, no provision has been recognised in these Unaudited financial results. However, in view of the ongoing dispute, the matter has been disclosed as a contingent liability. The ultimate outcome of the matter cannot presently be determined, and no adjustments have been made to the Unaudited financial results for any potential liability that may arise.

There has been no further material development in the matter up to the date of approval of these Unaudited financial results. The ultimate outcome of the dispute, including any financial impact, if any, is presently not ascertainable. No adjustments have been made to these Unaudited financial results in respect of any potential liability that may arise on resolution of the matter.

5. The results for the quarter and half-year ended September 30, 2026 are available on BSE Limited's website (www.bseindia.com) and on the Company's website (www.infronics.in).
6. Figures for the previous period have been regrouped/rearranged wherever necessary to conform to the presentation of the current period.
7. Deferred Tax Asset on carried forward business loss and unabsorbed depreciation has not been recognised in the books of accounts due to uncertainty in future profitability and adjustment of such losses.

Date: October 29, 2026
Place: Hyderabad



For and on behalf of the Board of Directors of
Infronics Systems Limited

G. Neerad Kumar
Neerad Kumar Gajula
Whole-Time Director
DIN: 06810058


INFRONICS SYSTEMS LIMITED

CIN: L72200TG2000PLC033629

Statement of Unaudited Assets and Liabilities as at September 30, 2026

(Amount in INR Lakhs)

Sr. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	0.06	0.06
	(b) Financial assets		
	(i) Other financial assets	19.94	19.94
	(c) Deferred tax assets (net)	0.11	0.11
	(d) Other non-current assets	2.28	2.28
	Total non-current assets (A)	22.39	22.39
2	Current assets		
	(a) Financial assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	253.68	253.68
	(b) Other current assets	13.38	8.43
	Total current assets (B)	267.06	262.11
	Total assets (A+B)	289.45	284.50
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	792.65	792.65
	(b) Other equity	(567.82)	(532.51)
	Total equity (A)	224.83	260.14
2	Liabilities		
(i)	Non-current liabilities		
	(a) Long-term provisions	3.65	3.65
	Total non-current liabilities (B)	3.65	3.65
(ii)	Current liabilities		
	(a) Financial liabilities		
	(i) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	5.33	-
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	34.88	8.42
	(b) Other current liabilities	19.31	10.84
	(c) Short-term provisions	1.45	1.45
	Total current liabilities (C)	60.97	20.71
	Total liabilities (D = B + C)	64.62	24.36
	Total equity and liabilities (A + D)	289.45	284.50

Date: October 29, 2026
Place: Hyderabad

For and on behalf of the Board of Directors of
Infronics Systems Limited

Neerad Kumar Gajula
Whole-Time Director
DIN: 06810058

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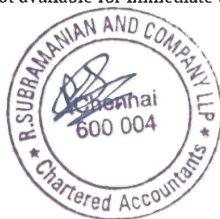
Statement of Unaudited Cash Flows for the Half-Year ended September 30, 2026

(Amount in INR Lakhs)

Sr. No.	Particulars	Half-year ended 30.09.2026	Year ended 31.03.2026
		Unaudited	Audited
A	Cash flow from operating activities		
	Profit / (Loss) before tax	(35.31)	(73.54)
	Adjustments for:		
	Finance costs recognised in profit or loss	-	0.12
	Interest income recognised in profit or loss	-	(3.06)
	Depreciation and amortisation expense	-	1.64
	Operating profit / (loss) before working capital changes	(35.31)	(74.84)
	Adjustments for working capital:		
	(Increase) / decrease in trade receivables	-	25.15
	(Increase) / decrease in other current assets	(4.95)	(0.43)
	(Increase) / decrease in other non-current assets	-	(0.04)
	Increase / (decrease) in long-term provisions	-	3.10
	Increase / (decrease) in trade payables	31.81	8.34
	Increase / (decrease) in short-term provisions	-	(12.56)
	Increase / (decrease) in other current liabilities	8.46	(3.02)
	Cash generated from / (used in) operations	-	(54.29)
	Income taxes paid	-	(1.04)
	Net cash generated from / (used in) operating activities (A)	-	(55.33)
B	Cash flow from investing activities		
	Interest received	-	3.06
	Investment in fixed deposits	-	(1.00)
	Net cash generated from / (used in) investing activities (B)	-	2.06
C	Cash flow from financing activities		
	Proceeds from / (repayment of) borrowings	-	-
	Payment of lease liabilities	-	(1.78)
	Finance costs paid	-	(0.12)
	Net cash generated from / (used in) financing activities (C)	-	(1.90)
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	-	(55.17)
	Cash and cash equivalents at the beginning of the period	253.68	308.85
	Cash and cash equivalents at the end of the period	253.68	253.68
	Components of cash and cash equivalents:		
	Balances with banks - in current accounts**	253.20	253.20
	Cash on hand	0.48	0.48
	Total cash and cash equivalents	253.68	253.68

** Cash and cash equivalents as at September 30, 2026 and as at March 31, 2026 include ₹ 253.20 lakhs held in bank accounts which are subject to debit restrictions / freeze and are not available for immediate use by the Company. Refer Note 3 to the Statement of Unaudited Financial Results.

Date: October 29, 2026
Place: Hyderabad



For and on behalf of the Board of Directors of
Infronics Systems Limited

G. Neerad Kumar
Neerad Kumar Gajula
Whole-Time Director
DIN: 06810058

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**Management Response to the Adverse Conclusion in the Auditor's Limited Review Report for the
Quarter and Half-Year Ended September 30, 2026**

With reference to the Adverse Conclusion expressed by the Statutory Auditors in their Limited Review Report on the unaudited financial results of the Company for the quarter and half-year ended September 30, 2026, and the matters described in Notes 3 and 4 to the said results, the management submits its response as under:

A. Restriction on Bank Accounts (Note 3)

- Certain bank accounts of the Company continue to be subject to debit restrictions in connection with disputed legal proceedings involving the Directors, the Chief Financial Officer and the Promoters. The balances held in these accounts remain the property of the Company.
- The Company, through its legal counsel, continues to pursue resolution of the underlying disputes and release of the restricted balances, and will make appropriate disclosures as the matter progresses.

B. Demand Notice from M/s Mudunuru Limited (Note 4)

- The Company has categorically denied any liability in relation to the demand of ₹12,05,23,699 raised by M/s Mudunuru Limited, comprising a principal component of ₹8,60,30,257 and an interest component of ₹3,44,93,442 for alleged pro-forma invoices raised between March 2023 and April 2025.
- The Company, after thorough internal evaluation, has concluded that the claim is invalid.
- In accordance with Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets, the management has concluded that no provision is required to be recognised in the financial results. The matter has been appropriately disclosed as a contingent liability.

C. Absence of Active Revenue-Generating Operations (Note 3)

- The Company's contracts with Bharat Sanchar Nigam Limited for providing SMS services to various banks concluded during FY 2024-25 and have not been renewed, and the Company presently has no active revenue-generating business operations. The management is also exploring and researching on developing a technological product.

D. Use of the Going Concern Basis of Accounting (Note 3)

- The Company's previous key engagement having concluded, the nature of its revenue inflows has changed. Efforts continue to be directed towards opportunities in the technology sector, including research and development of a technological product, which management anticipates will contribute to business prospects going forward.
- The Board of Directors has neither resolved nor intends to liquidate the Company or to cease its operations, and the management does not consider that the Company has no realistic alternative but to cease operations. The existence of a material uncertainty relating to going concern has been disclosed in Note 3.
- The management is separately pursuing resolution of the bank account restrictions referred to in Note 3 above, which is expected to support the Company's working capital position and continuing operations.



Accordingly, the Unaudited Financial Results for the quarter and half-year ended September 30, 2026 have been prepared on a going-concern basis, and management believes that the disclosures made in the aforesaid Notes adequately present the facts and basis of judgement.

For Infronics Systems Limited



Neerad Kumar Gajula
Whole-Time Director
DIN: 06810058

**ANNEXURE-B**

Details required under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFDPODW3761/2026 dated January 30, 2026: Appointment of Secretarial Auditor:

Name of the Secretarial Auditor	M/s. R & A Associates, Company Secretaries
Peer Review / CP / FRN	Peer Review No. 6659/2025; Certificate of Practice No. 2224; Firm Registration No. P1994AP011100
Date of Appointment	M/s. R & A Associates, Company Secretaries, are appointed by the Board of Directors of the Company at their meeting held on October 29, 2026, based on the recommendation of the Audit Committee, for the Financial Year 2026-27.
Reason for change	Appointment as the Secretarial Auditor of the Company for the Financial Year 2026-27 under Section 204 of the Companies Act, 2013
Brief profile	Established in 1996, M/s. R & A Associates is an integrated Corporate Secretarial and Legal Services Firm headquartered in Hyderabad, with offices across Mumbai, Gurgaon, Chennai and Amaravathi. The firm has over 200+ man-years of collective experience in corporate secretarial, legal, compliance, governance and regulatory advisory services. The firm provides end-to-end services in the areas of Companies Act, 2013 and SEBI Regulations, including SEBI LODR compliances, secretarial audit, corporate governance, due diligence, mergers and acquisitions, restructuring, FEMA compliances and regulatory representations before various authorities.
Disclosure of relationship with directors	The firm is not related to any of the Directors / Promoters of the Company