



REGIS INDUSTRIES LIMITED

(Formerly known as BHARTIA BACHAT LIMITED)

CIN NO: L51109WB1982PLC034759

Date:02.09.2026

To,
Listing Department,
BSE Limited,
P J Tower, Dalal Street,
Mumbai-400001

To,
The Secretary,
The Calcutta Stock Exchange Ltd,
7, Lyons Range,
Kolkata – 700001

Scrip Code: 543208

Scrip Code: 012169

Security ID: REGIS

Dear Sir/Madam,

Sub: Submission of Annual Report for the Financial Year 2025-26.

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual Report of the Company for the financial year 2025 -26 along with the Notice of 44th Annual General Meeting to be held on **Friday 25th September 2026.**

Thanking you.

Yours faithfully,

FOR, REGIS INDUSTRIES LIMITED

MANISH
PRAJAPAT

MANISH PRAJAPAT
DIRECTOR

Digitally signed by MANISH PRAJAPAT
DN: cn=MANISH PRAJAPAT, o=REGIS INDUSTRIES LIMITED, ou=REGIS INDUSTRIES LIMITED, email=MANISH.PRAJAPAT@REGISINDUSTRIESLIMITED.COM, c=IN
c=IN, o=REGIS INDUSTRIES LIMITED, ou=REGIS INDUSTRIES LIMITED, email=MANISH.PRAJAPAT@REGISINDUSTRIESLIMITED.COM

44TH ANNUAL REPORT 2025-26 OF REGIS INDUTRIES LIMITED

BOARD OF DIRECTOR

MANISH PRAJAPAT

CHHAYABEN MAHESHBHAI PARMAR

KELASH BUNKAR

AMAN PRAVINKUMAR PATEL

KINJAL DALAL

WHOLE-TIME DIRECTOR

DIRECTOR

DIRECTOR

DIRECTOR

COMPANY SECRETARY

AUDITOR

M/S. BIPIN & CO.,
CHARTERED ACCOUNTANTS,
VADODARA

SHARE TRANSFER AGENT

M/s SATELLITE CORPORATE SERVICES PRIVATE LIMITED

OFFICE NO 106-107, DATTANI PLAZA, EAST WEST COMPOUND, ANDHERI KURLA ROAD, SAFEDPUL,
SAKINAKA, MUMBAI, MAHARASHTRA, 400072

Ph No: +91-22-2852 0461 / 2852 0462

Fax No: +91-22-2851 1809

E mail: service@satellitecorporate.com

REGISTERED OFFICE

2 BARRETTO LANE KOLKATA WB 700069 IN

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N O T I C E

Notice is hereby given that the **44th ANNUAL GENERAL MEETING** of the members of **REGIS INDUSTRIES LIMITED** (Formerly BHARTIA BACHAT LIMITED) will be held at **2 BARRETTO LANE KOLKATA - 700069** on **Friday 25th September 2026 at 03:00 P.M.** to transact the following business:

ORDINARY BUSINESS:

1. To consider and adopt Audited Financial Statements of the Company for the Financial Year ended **31st March, 2026 including the Audited Balance Sheet as at 31st March, 2026** and the Statement of Profit and Loss for the year ended on that date and the Reports of the Board of Directors and Auditors thereon;

SPECIAL BUSINESS:

2. To consider and if thought fit, to pass with or without modification, the following resolution as **ORDINARY RESOLUTION**:

RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 203 and all other applicable provisions of the Companies Act 2013 ("the Act") (including any statutory modification or re-enactment thereof for the time being in force) read with Schedule V of the Act and Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Articles of Association of the company and subject to such approvals, permissions, and sanctions, as may be required, and subject to such conditions and modifications, as may be prescribed or imposed by any of the authorities including the Central Government in granting such approvals, permissions and sanctions, approval of the members be and is hereby accorded to the appointment of **MR.MANISH PRAJAPAT (DIN: 10742692)** as the Whole Time Director of the Company **w.e.f. February 10, 2026** for a period of 3 years on Nil remuneration who is liable to retire by rotation.

RESOLVED FURTHER THAT pursuant to provisions of Section 203 and all other applicable provisions of the Companies Act, 2013 read with applicable Rules and subject to requisite approvals, **MR.MANISH PRAJAPAT**, be and is hereby also appointed as Chief Financial Officer (CFO) of the Company **w.e.f. February 10, 2026** and shall be a Key Managerial Personnel of the Company, to be designated as Whole Time Director & CFO, on Nil remuneration.

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, and subject to the approval of the shareholders, any director of the company be and are hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, proper or desirable and to settle any questions, difficulties or doubts that may arise in this regard and further to issue the letter of appointment including the terms of appointment to Whole Time Director.

**By order of the Board,
For REGIS INDUSTRIES LIMITED**

**Place: Kolkata
Date: 07.05.2026**

**MANISH PRAJAPAT
Chairman
DIN: 11473361**

Notes:

1. A member entitled to attend and vote, is entitled to appoint a proxy to attend and vote instead of himself/ herself and the proxy need not be a member of the company. Proxies in order to be effective must be deposited at the registered office of the company in not less than 48 hours before the time fixed for the meeting. The blank proxy form is enclosed.
2. In compliance with the MCA Circulars and SEBI Circular, Notice of the AGM inter-alia, indicating the process and manner of voting through electronic means along with the Annual Report 2024-25 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company / Depositories. Members may note that the Notice and Annual Report 2024-25 will also be available on the Company's website, websites of the Stock Exchanges i.e. BSE Limited and on the website of NSDL.
3. Corporate Members intending to send their authorised representative to attend the Annual General Meeting are requested to send to the Company a duly certified copy of the Board Resolution authorising their representative to attend and vote at the Annual General Meeting.

4. The Register of Members and Share Transfer Books of the Company will be closed from **18th September 2026 to 25th September 2026**. (both days inclusive).
5. Members are requested to send their queries to the Company, if any, on accounts and operations of the Company at least seven days before the meeting so that the same could be suitably answered at the meeting.
6. To facilitate easy and cheap transactions in its shares, the Company has dematerialised its shares. Majority of the shareholders have already availed of this facility and de-materialised their shareholdings. Shareholders who have not yet de-materialised their shareholdings are requested to avail of this facility and de-materialise their shareholdings at the earliest. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from 1st April, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company or RTA for assistance in this regard.
7. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 is annexed hereto.
8. Route map for the venue of the Annual General Meeting is given separately along with attendance slip.
9. The information or details required as per Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 Secretarial Standard – 2 on General Meetings issued by the Institute of Company Secretaries of India, of the person seeking appointment/ re-appointment as a Director at the ensuing Annual General Meeting is as under:

Name of the Director	MANISH PRAJAPAT
DIN	11473361
Date of Birth	26/05/2004
Nationality	Indian
Date of Appointment	10/02/2026
Expertise in specific functional Area and experience	Accounts and Finance
Terms and Conditions of re-appointment along with details of remuneration sought to be paid	Refer item no. 2 of the Notice
Remuneration last drawn (including sitting fees, if any)	Nil
Directorship in other Companies (excluding Foreign, private and Section 8 companies)	Refer Corporate Governance Report
Membership of Committees in other Public Limited Companies	Refer Corporate Governance Report
No. of Shares held in the Company as on 31.03.2025 (Face Value ₹ 1/- per share)	Nil
Number of meetings of the Board attended during the Financial Year	Refer Corporate Governance Report
Relationship with other Directors, Manager and Key Managerial Personnel of the Company	None
Resignation from Listed Entities in past three years	None

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER

The remote e-voting period begins on **Tuesday, 22nd September 2026 at 09:00 A.M. and ends on Thursday, 24th September, 2026 at 05:00 P.M.** The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e **Friday, 18th September 2026**, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being **Friday, 18th September 2026**.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	- For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. - Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp - Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. - Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on   
Individual Shareholders holding securities in demat mode with CDSL	- Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. - After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user

	will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.

c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***
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5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on "**Forgot User Details/Password?**" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to dakshanegi@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "**Upload Board Resolution / Authority Letter**" displayed under "**e-Voting**" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through

the “[Forgot User Details/Password?](#)” or “[Physical User Reset Password?](#)” option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Ms. Pallavi Mahatre at evoting@nsdl.com.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to bhartiabachatlimited@yahoo.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to bhartiabachatlimited@yahoo.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

**By order of the Board,
For REGIS INDUSTRIES LIMITED**

**Place: Kolkata
Date: 07.05.2026**

**MANISH PRAJAPAT
Chairman
DIN: 11473361**

**ANNEXURE TO NOTICE
EXPLANATORY STATEMENT UNDER SECTION 102 OF THE COMPANIES ACT, 2013**

Item No. 2 : Appointment of Mr. Manish Prajapat as Wholetime Director and CFO of the Company.

Pursuant to provisions of Section 203 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, every listed Company or Every other public company having paid up share capital of Rs. 10 Crores or more are require to (i) appoint Managing Director, or Chief Executive Officer or manager and in their absence, a whole-time director; (ii) Company secretary and (iii) Chief Financial Officer. In view of compliance of the provisions of the Companies Act, 2013 **Mr. Manish Prajapat** was appointed by the Board of Directors as Whole-time director of the Company **w.e.f 10.02.2026**. He was designated as Whole-time director & CFO of the Company. **Mr. Manish Prajapat** was appointed for a period of 3 (Three) years on Nil remuneration. Who is liable to retire by rotation. There are no other terms and conditions for his appointment as WTD & CFO.

Mr. Manish Prajapat has rich experience in the fields of finance and general business management.

Accordingly, approval of the Members is sought for passing a Special Resolution as set out at Item No. 2 of the Notice.

None of the Directors, Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the Resolution set out at Item No. 2 of the Notice except **Mr. Manish Prajapat** himself.

**By order of the Board,
For REGIS INDUSTRIES LIMITED**

**Place: Kolkata
Date: 07.05.2026**

**MANISH PRAJAPAT
Chairman
DIN: 11473361**

DIRECTORS' REPORT

Dear Shareholders,

Your Directors here by present the 44th Annual Report together with the Audited statements of Accounts for the financial year ended on 31st March 2026.

Financial Highlights:

(Amount in Lacs.)		
Particulars	2025-26	2024-25
Total Income	629.65	1670.04
Total expenditure	553.21	1703.50
Profit before Taxation	76.45	(33.45)
Current tax	0.84	0
Other Comprehensive Income	0	0
Total Comprehensive Income for the period	75.61	(33.45)
Earning Per Equity Share	0.03	(0.02)

DIVIDEND:

No Dividend was declared for the current financial year by the Company.

TRANSFER TO RESERVES:

The Company has not transferred any amount to Reserves for the period under review.

CAPITAL STRUCTURE:

Authorized Capital: Increase in Authorized Share Capital of the Company and consequent Alteration in Capital Clause of the Memorandum of Association of the Company due to issue of Bonus Shares in ratio of 1:2.

In appreciation of continuing support from shareholders of the Company, the Board of Directors at its meeting held on **July 25, 2025** subject to consent of the Members of the Company, dated 01.09.2025 approved and recommended issue of bonus equity shares of Rs. 1/- (Rupees One) each credited as fully paid-up to eligible members of the Company in the proportion of **1 (One)** new fully paid-up equity share of Rs. 1/- (Rupees One) each for every **2 (Two)** existing fully paid-up equity shares of Rs. 1/- (Rupees One) each held by them, by capitalizing a sum not exceeding 10,00,00,000/- (Rupees Ten Crores Only) out of the Company's Share Premium Account as on **March 31, 2025**. The Authorized share capital of the Company be and is hereby increased from Rs. 20,00,00,000 (Rupees Twenty Crores Only) divided into 20,00,00,000 (Twenty Crore) Equity Shares of Rs. 1/- (Rupees One Only) each to Rs. 26,00,00,000/- (Rupees Twenty Six Crores) divided into 26,00,00,000 (Twenty Six Crores) Equity Shares having face value of Rs.1/- (Rupees Ten Only) by creating additional Rs. 6,00,00,000 (Rupees Six Crores) divided into 6,00,00,000 (Six Crores) Equity Shares of Rs. 1/- each, ranking pari passu with the existing equity Shares of the Company.

"The authorized share capital of the Company is Rs. 26,00,00,000 (Rupees Twenty-Six Crores only) divided into 26,00,00,000 (Twenty Six Crores) Equity Shares of Rs. 1/- (Rupees One only) each"

Issued ,Subscribed and Paid up capital:

The issued, subscribed and paid-up capital of the Company increased from is Rs. 17,20,76,000/- divided into 17,20,76,000 equity shares of Rs. 1/- each to Rs.25,81,14,000 divided into 25,81,14,000 equity shares of Rs. 1/- each by issuing Bonus Shares to shareholders in the ratio of **1:2**.

SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES:

The Company does not have any subsidiary, associate companies & joint ventures.

DEPOSIT:

Your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

Details of Loans, Guarantee or Investments made by your Company under Section 186 of the Companies Act, 2013 during the financial year 2025-26 is enclosed as an Annexure to this Board's Report. During the year under review, the company has not provided any security falling within in purview of Section 186.

RELATED PARTY TRANSACTIONS:

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of the business. There are no materially significant related party transactions made by the company with Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with interest of the company at large.

MATERIAL CHANGES AND COMMITMENTS IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

No material changes and commitments affecting the financial position of the company have occurred between the end of financial year to which the financial statements relate and the date of the Directors' Report.

SIGNIFICANT ORDERS PASSED BY THE REGULATORS, COURTS OR TRIBUNALS IMPACTING GOING CONCERN AND COMPANY'S OPERATIONS:

To the best of our knowledge, the company has not received any such orders passed by the regulators, courts or tribunals during the year, which may impact the going concern status or company's operations in future.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As per the provisions of Section 152(6) of the Companies Act, 2013 and during the year under the review, Mr. MANISH PRAJAPAT (DIN: 11473361) was appointed as Wholetime Director and Chief Financial Officer of the Company with effect from 10.02.2026 .

As per the provisions of Section 203 of the Companies Act, 2013, Mr. MANISH PRAJAPAT, Chief Financial Officer & Wholetime Director and Ms. Kinjal Dalal, Company Secretary are the key managerial personnel of the Company.

DECLARATION BY INDEPENDENT DIRECTORS:

The Company has received necessary declaration from each Independent Director under Section 149 (7) of the Companies Act, 2013, that they meet the criteria of independence laid down in Section 149(6) of the Companies Act, 2013.

NUMBER OF MEETINGS OF THE BOARD:

The details of the number of meetings of the Board held during the Financial Year 2025-26 forms part of the Corporate Governance Report.

COMMITTEES OF THE BOARD:

The Board of Directors has the following Committees and the details of the Committees along with their composition, number of meetings and attendance at the meetings are provided in the Corporate Governance Report.

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholders' Relationship Committee

BOARD EVALUATION:

Pursuant to the provisions of the Schedule IV, clause VIII of the Companies Act, 2013 the Board has carried out an evaluation of its own performance, the directors individually as well as the evaluation of the working of its Audit, Appointment & Remuneration Committees. The performance evaluations of Independent Directors were also carried out and the same was noted. Independent Directors in their meeting decided to bring more transparency in their performance and bring more responsibility while taking any policy decisions for the benefit of the shareholders in general.

REMUNERATION OF THE DIRECTORS/ KEY MANAGERIAL PERSONNEL (KMP)/ EMPLOYEES:

No Directors/ Key Managerial Personnel are drawing any remuneration. Hence, the information required pursuant to Section 197 read with Rule 5 (1) (i) of The Companies (Appointment and Remuneration) Rules, 2014 in respect of ratio of remuneration of each director to the median remuneration of the employees of the Company for the Financial year is not given.

AUDITORS AND AUDITORS' REPORT:

M/s. Bipin & Co., Chartered Accountants, Vadodara (FRN 101509W), Statutory Auditors of the Company to hold office from the conclusion this AGM until the conclusion of the AGM to be held in the year of 2030, for period of 5 years.

The observations made by the Auditors' in their Auditors' Report and the Notes on Accounts referred to in the Auditors' Report are self-explanatory and do not call for any further comments

COST AUDITOR AND COST AUDIT REPORT:

Cost Audit is not applicable to your Company.

INTERNAL CONTROL SYSTEMS:

As there is no significant business activities hence there was no systems set up for Internal Controls.

EXTRACT OF ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3) (a) of the Companies Act 2013, the Annual Return as on 31st March 2026 is available on the website of the Company at [http:// www.regiss.co.in](http://www.regiss.co.in)

CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

The Company has not developed and implemented any Corporate Social Responsibility initiative under the provisions of Section 135 of the Companies Act, 2013, read with Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014, as the said provisions are not applicable.

PARTICULARS OF EMPLOYEES:

In terms of the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is not required to be given as there were no employees coming within the purview of this section.

SECRETARIAL AUDIT AND SECRETARIAL AUDITORS' REPORT:

Pursuant to provisions of section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 the Company has appointed M/s. Daksha Negi & Associates, Company Secretaries in practice to undertake the Secretarial Audit of the Company. The Secretarial Audit report in the prescribed Form No MR-3 is annexed herewith.

QUALIFICATION IN SECRETARIAL AUDIT REPORT AND EXPLANATIONS BY THE BOARD:

Sr. No.	Qualifications made by Secretarial Auditor	Explanations by the Board
a)	The company has not complied with certain regulation of SEBI (LODR) Regulations, 2015 as regards publication of Notice of AGM and quarterly results.	The company will take necessary steps to comply with the same.
b)	As per section 138 of the Companies Act, 2013, the Company is required to appoint Internal Auditor. The Company has not appointed Internal Auditor.	The size of operation of the Company is very small, it is not viable to appoint Internal Auditor but the Company has established the internal control system.

REPORT ON CORPORATE GOVERNANCE & MANAGEMENT DISCUSSION & ANALYSIS:

Pursuant to Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Company has taken adequate steps to ensure that all mandatory provisions of Corporate Governance as prescribed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are complied with, a separate section titled Report on Corporate Governance together with a Certificate from the Practicing Company Secretary forms part of this Report.

A detailed Management Discussion & Analysis forms part of this Report.

DISCLOSURE UNDER PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE ("POSH ")(PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules framed thereunder. During the financial year 2025-26, no complain had been received.

TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The details of conservation of energy, technology absorption etc. as required to be given under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, are not applicable to Company, as our Company has not carried out in the manufacturing activities. The foreign exchange earning on account of the operation of the Company during the year was Rs. Nil.

DISCLOSURE UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 AND OTHER DISCLOSURES AS PER RULE 5 OF COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014:

Pursuant to Section 197(12) of the Companies Act, 2013 and Rule 5 of Companies (Appointment & Remuneration) Rules, 2014, every Listed Company mandates to disclose in the Board's Report the ratio of the remuneration of each director to the permanent employee's remuneration. However, since there is no permanent employee in the Company, no disclosure under the said provision has been furnished.

DIRECTORS' RESPONSIBILITY STATEMENT:

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that:

- a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation by way of notes to accounts relating to material departures;
- b) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that period;
- c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) Directors have prepared the accounts on a "going concern basis".
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

BUSINESS RISK MANAGEMENT:

Since the Company does not have any significant business activities, hence the Business Risk is at the Minimal Level. Hence, no major risk factors are envisaged except for: a. Government Policies b. Human Resource Risk.

VIGIL MECHANISM:

As the Company does not have any significant business activity, there was no need to have a Vigil Mechanism Policy.

GENERAL:

The Board of Directors state that no disclosure or reporting is required in respect of the following matters as there were no transactions or applicability pertaining to these matters during the year under review:

- i) Fraud reported by the Auditors to the Audit Committee or the Board of Directors of the Company.
- ii) Payment of remuneration or commission from any of its subsidiary companies to the Managing Director/ Whole Time Director of the Company.
- iii) Voting rights which are not directly exercised by the employees in respect of shares for the subscription/ purchase of which loan was given by the Company (as there is no scheme pursuant to which such persons can beneficially hold shares as envisaged under section 67(3)(c) of the Companies Act, 2013).
- iv) Details of any application filed for corporate insolvency under Corporate Insolvency Resolution Process under the Insolvency and Bankruptcy Code, 2016.
- v) One time settlement of loan obtained from the banks or financial institutions.

MATERNITY BENEFIT: Rule 8(5)(xiii) of Companies (Account) Rules, 2014

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

ACKNOWLEDGEMENT:

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the Banks, Government Authorities, Customers, and Shareholders during the year. Your directors also wish to take on record their deep sense of appreciation for the committed services of the employees at all levels, which has made our Company successful in the business.

**For and on Behalf of the Board
For, REGIS INDUSTRIES LIMITED**

Place: Kolkata

Date: 07.05.2026

KELASH BUNKAR
Director
DIN: 10911360

MANISH PRAJAPAT
Wholetime Director & CFO
DIN: 11473361

Annexure to Director's Report**Particulars of Loans, Investment and Guarantees****Amount outstanding as at 31st March, 2026**

	Rupees in Lacs
Particulars	Amount
Loans given	Nil
Guarantee given	Nil
Investments	Nil

Note: The details of Loan given is as mentioned in the notes of financial statements.

**For and on Behalf of the Board
For, REGIS INDUSTRIES LIMITED**

**Place: Kolkata
Date: 07.05.2026**

**MANISH PRAJAPAT
Wholetime Director
DIN: 11473361**

Annexure to Director's Report**MANAGEMENT DISCUSSION ANALYSIS REPORT**

- 1. INDUSTRY STRUCTURE AND DEVELOPMENTS:**
As of now the Company is not engaged in any activity and the management is looking for a right opportunity to make the Company operational.
- 2. OVERALL REVIEW:**
Due to scarcity of working capital funds, the Company is not able to perform any business activities. To make the Company operational, the board is making its best effort to implement the cost reduction measures to the extent feasible. Several cost cutting measures have already been undertaken by the Company.
- 3. RISK AND CONCERNS:**
The Company's future development would depend upon the commencement of its operational activities
- 4. INTERNAL CONTROLS SYSTEMS AND THEIR ADEQUACY:**
The Company is following a proper and adequate system of internal controls in respect of all its activities. Further all transaction entered into by the Company are fully authorised, recorded and reported correctly
- 5. FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:**
During the year under review, the Company did not carry out any activity.
- 6. CAUTIONARY STATEMENT:**
Statements in this Management Discussion and Analysis describing the company's objectives, projections, estimates and expectations may be forward looking statement within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied.

**For and on Behalf of the Board
For, REGIS INDUSTRIES LIMITED**

**Place: Kolkata
Date: 07.05.2026**

**MANISH PRAJAPAT
Wholetime Director
DIN: 11473361**

Annexure to Director's Report**Form No. MR-3****SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026**

(Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

To,
The Members,
REGIS INDUSTRIES LIMITED
(Formerly BHARTIA BACHAT LIMITED)
KOLKATA

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **REGIS INDUSTRIES LIMITED** (Formerly BHARTIA BACHAT LIMITED) (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on **March 31, 2026** complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on **March 31, 2026** according to the provisions of:

- i) The Companies Act, 2013 and the rules made there under;
- ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- iii) The Depositories Act, 1996 and the Regulations and Bye-law framed hereunder;
- iv) Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 - Applicable as the Company has issued 8,60,38,000 bonus shares of Rs 1 each in the ratio of 1:2 to all the shareholders which are ranks pari passu with the existing equity Shares of the Company and also increased authorised capital from Rs .20,00,00,000 to Rs. 26,00,00,000 during the year under review;
 - d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 / Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 - Not applicable as the Company has not issued any shares/options to directors/employees under the said guidelines / regulations during the year under review;
 - e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 - Not applicable as the Company has not issued any debt securities which were listed during the year under review;
 - f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; - Not applicable as the Company is not registered as Registrar to Issue and Share Transfer Agent during the year under review;

- g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 – Not applicable as the Company has not delisted / propose to delist its equity shares from any Stock Exchange during the year under review; and
- h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 – No applicable as the Company has not bought back or propose to buy-back any of its securities during the year under review.
- vi) Based on representation made by the Company and its officers, the Company has adequate system and process in place for compliance under the other applicable Laws, Acts, Rules, Regulations, Circulars, Guidelines and Standards.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards with respect to Meetings of Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India.
- (ii) The Listing Agreement entered into by the Company with Stock Exchange and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review and as per the explanations and clarifications given to us and the representations made by the Management, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following qualifications:

a) The company has not complied with certain regulation of SEBI (LODR) Regulations, 2015 as regards publication of Notice of AGM and quarterly results.

b) As per section 138 of the Companies Act, 2013, the Company is required to appoint Internal Auditor. The Company has not appointed Internal Auditor.

We further report that the compliance by the Company of applicable financial laws, like direct and indirect tax laws, has not been reviewed in this Audit since the same have been subject to review by statutory financial audit and other designated professionals.

We further report that The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

As per the information received from the company Adequate notice is given to all the directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes. We cannot comment for the same as corresponding documents are not available for inspection.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable Laws, Rules, Regulations and guidelines.

We further report that during the audit period the Company has not passed any Special / Ordinary Resolutions which are having major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

We further report that during the audit period, there were no instances of:

1. Public/Rights/Preferential issue of Shares/debentures/ sweat equity.
2. Redemption/buy-back of securities.
3. Merger/ amalgamation/ reconstruction etc.
4. Foreign technical collaborations.

We further report that during the audit period no prosecution initiated against the Company and the company has also not received any show cause notice during the year.

For, Daksha Negi & Associates
COMPANY SECRETARIES
Firm's P.R. Certificate No. : 284212022
Firm's U.CN. : S2022GJ853400

Place : Ahmadabad
Date :13.08.2026

[CS DAKSHA NEGI]
Practicing Company Secretary
ACS No: A41607
C. P. NO.: 20353
UDIN: A041607H001108695

This report is to be read with our letter of even date which is annexed as Annexure-A and forms an integral part of this report.

ANNEXURE-A

To,
The Members,
REGIS INDUSTRIES LIMITED
(Formerly BHARTIA BACHAT LIMITED)
KOLKATA

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and books of accounts of the company.
4. Wherever required, we have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events, etc.
5. The compliance of the provisions of corporate and other applicable laws, rules and regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For, Daksha Negi & Associates
COMPANY SECRETARIES
Firm's P.R. Certificate No. : 284212022
Firm's U.CN. : S2022GJ853400

Place : Ahmadabad
Date :13.08.2026

[CS DAKSHA NEGI]
Practicing Company Secretary
ACS No: A41607
C. P. NO.: 20353
UDIN: A041607H001108695

Annexure to Director's Report**REPORT ON CORPORATE GOVERNANCE**

[In terms of Regulation 34(3) read with Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')]

COMPANY'S PHILOSOPHY ON CODE OF CORPORATE GOVERNANCE

Your Company is committed to good Corporate Governance. The Company fully understands the rights of its shareholders to information on the performance of the company and considers itself a trustee of its shareholders. Corporate Governance strengthens investor's trust and ensures a long-term partnership that helps in fulfilling our quest for achieving significant growth and profits.

BOARD OF DIRECTORS:

The Company has an optimum mix of Non-Executive and Independent Directors including Woman Director. All the members of the Board are competent and are persons of repute with strength of character, professional eminence, having the expertise in their respective disciplines to deal with the management functions of the company. The composition of the Board of Directors as on date of this report:

Sr. No.	Name of Director	Executive/ Non—Executive/ Independent	No. of Directorships Held in Public Limited Companies (Including the Company)	#Committee(s) position (Including the Company)	
				Member	Chairman
1	MANISH PRAJAPAT (APPOINTED ON 10.02.2026)	Whole time Director	1	2	0
2	CHANDRAKANT PARMAR (RESIGNED ON 10.02.2026)	Whole time Director	1	2	0
3	CHHAYABEN PARMAR	Independent	3	2	4
4	KELASH BUNKAR	Independent	3	4	2
5	AMAN PATEL	Independent	3	0	0

Only Audit Committee and Stakeholders' Relationship Committee has been considered as per Regulation 26 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Name of other listed entities where Directors of the company are Directors and the category of Directorship as on date of this report:

Sr. No.	Name of Director	Name of listed entities in which the concerned Director is a Director	Category of directorship
1	CHANDRAKANT PARMAR (Resigned from Company on 10.02.2026)	BIOGEN PHARMACHEM INDUSTRIES LIMITED	INDEPENDENT DIRECTOR
2	CHHAYABEN PARMAR	BIOGEN PHARMACHEM INDUSTRIES LIMITED	INDEPENDENT DIRECTOR
		SUNCARE TRADERS LIMITED	INDEPENDENT DIRECTOR
3	KELASH BUNKAR	AMERISE BIOSCIENCES LIMITED	INDEPENDENT DIRECTOR
		BIOGEN PHARMACHEM INDUSTRIES LIMITED	WHOLETIME DIRECTOR AND CFO
4	AMAN PATEL	BIOGEN PHARMACHEM INDUSTRIES LIMITED	INDEPENDENT DIRECTOR
		SHREE GANESH BIO-TECH (INDIA) LIMITED	WHOLETIME DIRECTOR

NUMBERS OF BOARD MEETINGS HELD AND THE DATES ON WHICH SUCH MEETINGS WERE HELD

During the financial year 2025-26 the Board met 4 (Four) times:

22nd May 2025 | 25th July 2025 | 13th November 2025 | 10th February 2026

Attendance record of Directors attending the Board meetings and Annual General Meetings:

Name of the Director	Category	No. of Board Meetings Attended	Last AGM attendance
MANISH PRAJAPAT (Appointed on 10.02.2026)	Whole-time Director	1/4	NA
CHANDRAKANT PARMAR (Resigned on 10.02.2026)	Whole-time Director	3/4	Yes
CHHAYABEN PARMAR	Independent Director	4/4	Yes
KELASH BUNKAR	Independent Director	4/4	Yes
AMAN PATEL	Independent Director	4/4	Yes

None of the Directors hold Directorships in more than 20 companies. Further, any individual director's directorships in public companies do not exceed 10. None of the Directors is serving as a member of more than ten committees or as the Chairman of more than five committees across all the public companies of which he is a Director.

MEETING OF INDEPENDENT DIRECTORS

The Company's Independent Directors met on 10th February 2026 without the presence of the Executive Director and the Senior Management team. The meeting was attended by majority of Independent Directors and was conducted to enable the Independent Director to discuss matters prescribed under Schedule IV to the Act and Regulation 25(3) of the SEBI (LODR) Regulation, 2015.

The Board has identified the following skills/expertise/competencies with reference to its business for the effective functioning of the Company and which are currently available with the Board:

The following capabilities and expertise have been identified by the Board of Directors for it to function effectively, and are available among the board members collectively:

1. Project management – both for ensuring timely delivery of each equipment, as well as for expansion of facilities
2. B2B sales, marketing and account management
3. International business experience covering operations in new geographies
4. Manufacturing and supply chain management including running production facilities
5. Talent management – especially related to engineering skills

In addition, the team would require general management and financial management skills including commercial, legal and regulatory, risk management, industrial relations, and overall stakeholder management.

In the table below, the specific areas of focus or expertise of individual Board members have been highlighted. However, the absence of a mark against a member's name does not necessarily mean the member does not possess the corresponding skills/expertise/competencies.

Director	Skill – 1	Skill – 2	Skill – 3	Skill – 4	Skill – 5
MANISH PRAJAPAT(Appointed on 10.02.2026) Whole-time Director	√	√	√	√	√
CHANDRAKANT PARMAR(Resigned on 10.02.2026) Whole-time Director	√	√	√	√	√
CHHAYABEN PARMAR Independent Director	√	√	--	--	√
KELASH BUNKAR Independent Director	√	√	--	--	√
AMAN PATEL Independent Director	√	√	--	--	√

Disclosure of relationships between the Directors inter-se: There is no relationship between the Directors inter-se.

Number of shares and convertible instruments held by Non-Executive Directors:

Name of Director	No. of Equity Shares held
CHHAYABEN PARMAR	Nil
KELASH BUNKAR	Nil
AMAN PATEL	Nil

During the year under review, none of the Non-Executive Directors hold any convertible instruments of the Company.

AUDIT COMMITTEE

The Audit Committee of the company reconstituted on 10.02.2026 and presently comprises of three Directors being Mr. MANISH PRAJAPAT, Ms. CHHAYABEN PARMAR and Ms. KELASH BUNKAR.

The Board terms of reference of the Audit Committee are in consonance with the provisions of Section 177 of the Companies Act, 2013 and of the SEBI (LODR), Regulation 2015.

Terms of Reference:

Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, the Company has revised the terms of reference of the Committee. The terms of reference are:

- (1) oversight of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- (2) recommendation for appointment, remuneration and terms of appointment of auditors of the company;
- (3) approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- (4) reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
 - (a) matters required to be included in the director's responsibility statement to be included in the Board's report in terms of clause (c) of sub-section (3) of Section 134 of the Act;
 - (b) changes, if any, in accounting policies and practices and reasons for the same;
 - (c) major accounting entries involving estimates based on the exercise of judgment by management;
 - (d) significant adjustments made in the financial statements arising out of audit findings;
 - (e) compliance with listing and other legal requirements relating to financial statements;
 - (f) disclosure of any related party transactions;
 - (g) modified opinion / Qualification in the draft audit report.
- (5) reviewing, with the management, the quarterly financial statements before submission to the board for approval;
- (6) reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue and making appropriate recommendations to the board to take up steps in this matter;
- (7) reviewing and monitoring the auditor's independence, performance and effectiveness of audit process;
- (8) Formulating a policy on related party transactions, which shall include materiality of related party transactions;
- (9) approval or any subsequent modification of transactions of the listed entity with related parties;
- (10) scrutiny of inter-corporate loans and investments;
- (11) valuation of undertakings or assets of the company, wherever it is necessary;
- (12) evaluation of internal financial controls and risk management systems;
- (13) reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
- (14) reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
- (15) discussion with internal auditors of any significant findings and follow up there on;
- (16) reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
- (17) discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
- (18) to look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
- (19) to review the functioning of the whistle blower mechanism;
- (20) approval of appointment of Chief Financial Officer (i.e. the whole time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;
- (21) reviewing the utilization of loans and/or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision;
- (22) to review the compliance with the provisions of Regulation 9A of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 at least once in a financial year and to verify that the systems for internal control are adequate and are operating effectively;
- (23) To consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders;
- (24) to carry out any other function as is mentioned in the terms of reference of the Audit Committee.

Audit Committee shall mandatorily review the following information:

- (1) management discussion and analysis of financial condition and results of operations;
- (2) management letters / letters of internal control weaknesses issued by the statutory auditors;

- (3) internal audit reports relating to internal control weaknesses; and
- (4) the appointment, removal and terms of remuneration of the Chief Internal Auditor shall be subject to review by the audit committee;
- (5) statement of deviations:
 - (a) quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of the Listing Regulations;
 - (b) annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7) of the Listing Regulations.

In addition to the above, the Audit Committee discharges all such other duties and functions generally indicated under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Companies Act, 2013 and the Rules made thereunder.

ATTENDANCE AT THE AUDIT COMMITTEE MEETINGS

During the year the Audit Committee met 4 times with attendance of the members as under:

22nd May 2025 | 25th July 2025 | 13th November 2025 | 10th February 2026

Name	Attended
MANISH PRAJAPAT (Appointed on 10.02.2026)	1/4
CHADNRAKANT PARMAR (Resigned on 10.02.2026)	3/4
CHHAYABEN PARMAR	4/4
KELASH BUNKAR	4/4
AMAN PATEL	4/4

NOMINATION AND REMUNERATION COMMITTEE

Nomination and Remuneration Committee has been re-constituted as per the provisions of Section 178(1) of the Companies Act, 2013 to review and to recommend the remuneration payable to the Executive Directors and Senior Management of the Company based on their performance and defined assessment criteria.

Nomination and Remuneration Committee of the Company reconstituted as on 10.02.2026 and presently comprises of three Directors being Mr. MANISH PRAJAPAT, Ms. CHHAYABEN PARMAR and Mr. KELASH BUNKAR. There was 1 (One) meeting held on **10th February 2026** and respectively all members were present in the meeting.

The terms of reference of the Committee:

Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, the Company has revised the terms of reference of the Committee. The terms of reference are:

- (1) formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;
 - (1A) For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:
 - a. use the services of an external agencies, if required;
 - b. consider candidates from a wide range of backgrounds, having due regard to diversity; and
 - c. consider the time commitments of the candidates
- (2) formulation of criteria for evaluation of performance of independent directors and the board of directors;
- (3) devising a policy on diversity of board of directors;
- (4) identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and recommend to the board of directors their appointment and removal;
- (5) whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
- (6) recommend to the board, all remuneration, in whatever form, payable to senior management;
- (7) to administer and supervise Employee Stock Options Schemes (ESOS) including framing of policies related to ESOS and reviewing grant of ESOS;
- (8) To review HR Policies and Initiatives;

- (9) Carrying out any other function as is mentioned in the terms of reference of the Nomination and Remuneration Committee.

In addition to the above, Nomination and Remuneration Committee discharges such duties and functions generally indicated under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Companies Act, 2013 and Rules made thereunder.

Nomination and Remuneration Policy:

The Committee is in process of formulating Nomination and Remuneration Policy which determines criteria inter-alia qualification, positive attributes and independence of Directors for their appointment on the Board of the Company and payment of remuneration to Directors, Key Managerial Personnel and other Employees.

The Committee shall consider the following attributes / criteria, whilst recommending to the Board the candidature for appointment as Director.

- Qualification, expertise and experience of the Directors in their respective fields;
- Personal, Professional or business standing;
- Diversity of the Board

In case of re-appointment of Non-Executive Directors, the Board shall take into consideration the performance evaluation of the Director and his engagement level.

STAKEHOLDERS' RELATIONSHIP COMMITTEE

The Board of Directors of the Company has set up 'Stakeholders Relationship Committee' in order to align it with the provisions of Section 178 of the Companies Act, 2013. The Committee has been constituted to strengthen the investor relations and to inter-alia, look into issues relating to shareholders grievances pertaining to transfer of shares, non- receipt of declared dividends, non-receipt of Annual Report, issues concerning de-materialization etc.

The committee of the company reconstituted as on 10.02.2026 and presently comprises of three Directors being **Mr. MANISH PRAJAPAT, Ms. CHHAYABEN PARMAR and Ms. KELASH BUNKAR**. There was 1 (One) meeting held on **10th February 2026** and respectively all members were present in the meeting.

Terms of reference of the Committee:

Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, the Company has revised the terms of reference of the Committee. The revised terms of reference are:

- (1) resolving the grievances of the security holders of the company including complaints related to transfer/transmission of shares, nonreceipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, dematerialization / rematerialization of Shares and debentures, general meetings etc;
- (2) review of measures taken for effective exercise of voting rights by shareholders;
- (3) review of adherence to the service standards adopted by the company in respect of various services being rendered by the Registrar and Share Transfer Agent;
- (4) review of the various measures and initiatives taken by the company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company;
- (5) to look into the reasons for any defaults in the payment to the Depositors, Debenture holders, Shareholders (in case of non-payment of declared dividends) and Creditors;
- (6) carrying out any other function as is mentioned in the terms of reference of the Stakeholder's Relationship committee.

Details of Complaints / Queries received and redressed during 1st April, 2025 to 31st March, 2026:

Number of shareholders' complaints pending at the beginning of the year	Number of shareholders' complaints received during the year	Number of shareholders' complaints redressed during the year	Number of shareholders' complaints pending at the end of the year
Nil	Nil	NA	Nil

GENERAL BODY MEETINGS**Location and time for last 3 years Annual General Meetings:**

Financial Year	Location	Date Time A.M./ P.M.	Particulars of the Special Resolution
2024-25	At Registered office Address	24.09.2025 03.00 PM	1.) Special Resolution for approval for enhancement of borrowing limits of the company under section 180(1)(c) of the Companies Act, 2013. 2.) Special Resolution for approval for making investments, give loans, guarantees and security in excess of limits specified under section 186 of the Companies Act, 2013
2023-24	At Registered office Address	28.09.2024 11:00 AM	None
2022-23	At Registered office Address	26.09.2023 11:00 AM	None

Two special resolutions were required to be carried out through postal ballot during the last year. No resolutions are proposed by postal ballot at the ensuing Annual general meeting.

One Postal Ballot notice dated **25.07.2025** and e voting dated **01.09.2025** on for Issue of Bonus Equity Shares of Company in Ratio Of **1:2**. and Increase in Authorized Share Capital of the Company and consequent Alteration in Capital Clause of the Memorandum of Association of the Company.

MEANS OF COMMUNICATION:

The Company has submitted its quarterly, half yearly and yearly financial results to the Stock Exchanges as well as website of the company immediately after its approval by the Board. The Company did not send the half yearly report to the Shareholders of the Company.

SENIOR MANAGEMENT:

The Company has identified the senior management in accordance with the provisions of Listing Regulations. The details of particulars of senior management including changes therein since close of the previous financial years are as under:

Particulars of senior management:

Sr. No.	Name	Designation
1	Ms. KINJAL PANKAJBHAI DALAL	Company Secretary

Changes in senior management during FY 2025-26: During year no change in senior management of the company.

GENERAL SHAREHOLDERS INFORMATION

Financial Year	1st April to 31st March
Date and time of Annual General Meeting	Friday 25th September 2026 and 03:00 P.M.
Venue of Annual General Meeting	At Registered office the company
Dates of Book Closure	18.09.2026 to 25.09.2026
Listing on Stock Exchange	BSE Limited and Calcutta Stock Exchange
Stock Code and Scrip ID	543208
Demat ISIN No.	INE745R01024

Tentative Calendar for financial year ending 31st March, 2026			
Quarterly Financial Results	Date of Board Meeting	Quarterly Financial Results	Date of Board Meeting
First Quarter Unaudited Results	Before 14.08.2025	Third Quarter Unaudited Results	Before 14.02.2026
Second Quarter Unaudited Results	Before 14.11.2025	Fourth Quarter Unaudited Results	Before 15.05.2026
In case company take Audited Results for the Whole Financial Year.	Before 30th May, 2026		

CATEGORIES OF SHAREOWNERS AS ON 31.03.2026

Category	No. of Shares Held	Voting Strength (%)
Promoters	0	0.00
Resident Individuals		
Share capital up to Rs. 2 Lakh	9729597	3.78
Share capital in excess of Rs. 2 Lakh	20615116	7.99
NRI	60905	0.02
Bodies Corporate	143142800	55.46
HUF	160476	0.06
LLP	16298000	6.31
Firm	50963500	19.74
Clearing Members	9422144	3.65
Trust	1462	0
Unclaimed or Suspense or Escrow Account	7720000	2.99
Total	258114000	100.00

DISTRIBUTION OF SHAREHOLDING AS ON 31.03.2026

Share Balance	Holders	% of Total	Total Shares	% of Total
UPTO - 5000	9310	96.21	4089585	1.58
5001 - 10000	174	1.8	1238998	0.48
10001 - 20000	91	0.94	1277899	0.5
20001 - 30000	29	0.3	736745	0.29
30001 - 40000	7	0.07	244806	0.1
40001 - 50000	10	0.1	448870	0.17
50001 -100000	16	0.17	1189710	0.46
100001 & Above	40	0.41	248887387	96.43
Total	9677	100.00	258114000	100.00

STOCK MARKET DATA

The monthly movement of Equity Share prices on BSE during the year is summarized below:

Month	Highest (Rs)	Lowest (Rs)	Month	Highest (Rs)	Lowest (Rs)
Apr-25	11.34	9.54	Oct-25	3.69	2.71
May-25	12.00	9.01	Nov-25	2.94	2.60
Jun-25	12.50	10.36	Dec-25	3.29	2.59
Jul-25	12.48	9.02	Jan-26	3.35	2.38
Aug-25	11.00	7.55	Feb-26	2.80	2.39
Sep-25	8.73	3.28	Mar-26	2.54	2.21

REGISTRAR AND SHARE TRANSFER AGENT

M/s SATELLITE CORPORATE SERVICES PRIVATE LIMITED having its registered office at Office No 106-107, Dattani Plaza, East West Compound, Andheri Kurla Road, Safedpul, Sakinaka, Mumbai, Maharashtra, 400072 INDIA is the Registrar & Share Transfer Agent for processing the transfer of securities issued by the Company.

SHARE TRANSFER SYSTEM

Transfer of Shares in Physical form are registered and dispatched within 3 weeks from the date of their receipts, subject to the documents being valid and complete in all respects. Transfer of shares are processed by the Share Transfer Agents and approved by the Share Transfer Committee called as "Investor / Shareholders Grievance Committee", which meets at frequent intervals. Share transfers are registered and returned within 15 days from the date of receipt, if the relevant documents are complete in all respect.

DEMATERIALIZATION OF SHARES AND LIQUIDITY

The Equity Shares of your company are traded in compulsory dematerialization form by all investors. The company has entered into agreements with existing Depository, National Securities Depository Limited (NSDL) enabling the investors to hold shares of the company in electronic form through the depository of their choice.

ADDRESS FOR CORRESPONDENCE AND COMPLAINTS TO BE ADDRESS TO:

MANISH PRAJAPAT -Compliance Officer E-mail bhartiabachatlimited@yahoo.com
2, BARRETTO LANE, KOLKATA, WEST BENGAL, 700069

DISCLOSURES:

- There are no materially significant related partly transactions i.e. transactions of the Company of material natures, with its promoters, the directors or the managements, their subsidiaries or relatives etc., that may have potential conflict with interest of the Company at large.
- No penalties or strictures were imposed on the Company by the Stock Exchange or SEBI or any statutory authority, on any matter related to capital markers, during the last three years.
- The Company has complied with various rules and regulations prescribed by the Stock Exchange and SEBI during the last three years. No penalties or strictures have been imposed by them on the Company.
- The Company is not exposed to commodity price risk since it generally executes projects through its contractors.
- Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A).
- A certificate obtains from Practicing Company Secretary that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs.
- In terms of the amendments made to the Listing Regulations, the Board of Directors confirm that during the year, it has accepted all recommendations received from its mandatory committees.
- Disclosure with respect to demat suspense account/ unclaimed suspense account: Not applicable.
- During the financial year 2025-26, the total fees for all services paid by the Company, on consolidated basis, to statutory auditor and all entities in the network firm/network entity of statutory auditor was Rs. 25,000.
- Disclosure by listed entity and its subsidiaries of 'Loans and advances in the nature of loans to firms/companies in which directors are interested: Not Applicable, as the Company has not given any loans and advances in the nature of loans to firms/companies in which Directors are interested by name and amount, during the year under review.

Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Number of complaints filed during the financial year:	Nil
Number of complaints disposed off during the financial year:	NA
Number of complaints pending as on end of the financial year:	Nil

CEO/CFO Certification:

The Chief Executive Officer (CEO) and Chief Financial Officer (CFO) have issued certificate pursuant to the provisions of Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, certifying that the financial statements do not contain any materially untrue statement and these statements represent a true and fair view of the Company's affair. The said certificate is annexed and forms a part of the Annual Report.

Certificate on Corporate Governance:

A compliance certificate from Statutory Auditor pursuant to the requirements of Schedule V to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding compliance of conditions of Corporate Governance is attached.

**For and on Behalf of the Board
For, REGIS INDUSTRIES LIMITED**

**Place: Kolkata
Date: 07.05.2026**

**MANISH PRAJAPAT
Wholtime Director
DIN: 11473361**

CEO / CFO CERTIFICATE
(Regulation 17(8) and Part B of Schedule II of SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015

To,
The Board of Directors
REGIS INDUSTRIES LIMITED (Formerly BHARTIA BACHAT LTD)
KOLKATA

Dear Sir,

I, the undersigned, in my respective capacities as the Chief Financial officer of Bhartia Bachat Limited ("the Company") to the best of our knowledge and belief certify that:

- A. I have reviewed the Financial Statements and the Cash Flow Statement for the year ended 31st March, 2025 and based on my knowledge and belief, I state that:
- (1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - (2) these statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. I further state that to the best of my knowledge and belief, no transactions entered into by the listed entity during the year which are fraudulent, illegal or violative of the listed entity's code of conduct.
- C. I accept responsibility for establishing and maintaining internal controls for financial reporting and that they have evaluated the effectiveness of internal control systems of the listed entity pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- D. I have indicated, based on my evaluation, wherever applicable, to the Auditors' and the Audit Committee:
- (1) significant changes in internal control over financial reporting during the year, if any;
 - (2) significant changes, if any, in accounting policies during the year and that the same has been disclosed in the notes to the financial statements; and
 - (3) instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

Place: Kolkata
Date: 07.05.2026

MANISH PRAJAPAT
Chief Financial Officer

Declaration of compliance of the Code of Conduct in terms of Schedule V (D) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In terms of Regulation 26 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as per 'affirmation of compliance' letters received from the Directors and the members of senior managerial personnel of the Company, I hereby declare that members of board of directors and senior management personnel have affirmed compliance with the code of conduct of board of directors and senior management during the financial year 2025-26

Place: Kolkata
Date: 07.05.2026

MANISH PRAJAPAT
Wholetime Director
DIN: 11473361

**CERTIFICATE ON COMPLIANCE WITH THE CONDITIONS OF CORPORATE GOVERNANCE UNDER THE SEBI
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To the members of BHARTIA BACHAT LIMITED:

We have examined the compliance of conditions of Corporate Governance by **M/s. REGIS INDUSTRIES LIMITED (Formerly BHARTIA BACHAT LIMITED)** ("the company") for the year ended **March 31, 2026**, as per the provisions of regulations 17-27, clauses (b) to (i) of Regulation 46(2) and paragraphs C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to a review of the procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance as stipulated above. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, and based on the representations made by the Directors and the management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above mentioned Listing Regulations, as applicable.

We further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Restrictions on Use

This certificate is issued solely for the purpose of complying with the aforesaid Regulations and may not be suitable for any other purpose.

**For, BIPIN & CO.,
CHARTERED ACCOUNTANTS
FRN: 101509 W**

**CA AMIT SHAH
PARTNER
M. No.: 126337
UDIN: 26126337LRANPM8661**

**PLACE: VADODARA
DATE: 07.05.2026**

Independent Auditors' Report

To the Members of
Regis Industries Limited

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **M/s Regis Industries Limited** ("the Company"), which comprises the Standalone Statement of Asset and Liabilities as at March 31, 2026, the Standalone Statement of Profit and Loss Account (including Other Comprehensive Income), the Standalone Statement of Changes in Equity and Standalone Statement of Cash Flows for the period ended on that date, and notes to standalone financial statement including a summary of material accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rule, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026 and its profit & total 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Statements 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 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 on these financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Based on the circumstances and facts of the audit and the entity, there are no key audit matters to be communicated in our audit.

Information Other than the Standalone Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report namely Directors' Report, Annexures to Board Report, Management Discussion and Analysis, Corporate Governance Report, Business Responsibility Statement, but does not include the financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this auditors' report.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Board report including Annexures to Board Report, Management Discussion and Analysis, Corporate Governance Report, Business Responsibility Statement, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance as required under SA 720 (Revised) 'The Auditor's responsibilities Relating to Other Information'.

Responsibility of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies; making judgements and estimates that are responsible 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Ind As financial statements, management is 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Ind AS Financial Statement

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

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 financial statements, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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 safeguard.

Other Matters

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements for the financial year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure A**, statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, I report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief are necessary for the purpose of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c) The Standalone Statement of Asset and Liabilities, the Standalone statement of Profit and loss Account and the Standalone Statement of Cash Flows dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the companies (Accounts) Rules, 2014;
 - e) On the basis of written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**". Our report expresses an unmodified

opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to me, provisions of section 197 are applicable on the company and duly complied by the company.

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i) The Company does not have any pending litigations for which provisions have not been made which would impact its financial position.

- ii) The Company has made provision, as required under the applicable law or Indian accounting standards, for material foreseeable losses, if any.

- iii) The Provisions of transfer of funds to the Investor Education and Protection Fund not applicable to the Company.

- iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused me to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

vi) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For, Bipin & Co.
Chartered Accountants
FRN: 101509 W

CA Amit Shah
Partner
Membership No.: 126337
UDIN:26126337LRANPM8661

Date: 07/05/2026
Place: Vadodara

Annexure “A” to the Independent Auditor’s Report

The Annexure referred to in our Independent Auditor’s Report to the members of the Company on the financial statements for the year ended 31 March 2026, we report that;

- (i) The company does not have any fixed assets. Therefore, the requirement of clause (i) of paragraph 3 of the said order is not applicable to the company.
- (ii) In respect of Inventory:
 - (a) As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. In our opinion, the frequency of verification is reasonable. As informed to us there were no material discrepancies noticed on verification between the physical stocks and the book records.
 - (b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- (iii) In respect of the loans, secured or unsecured, granted by the company to companies, firms or other parties covered in the register-maintained u/s. 189 of the Companies Act, 2013:
 - (1) As per the information furnished, the company has made investment in other concerns, however the company has not granted any loans or advances, secured or unsecured or any guarantee to the companies, firms and other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause (iii)(a), (c) to (f) of the order are not applicable to the company.
 - (2) The Investments made are not prejudicial to the Company’s Interest.
- iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect of grant of loans, making investments and providing guarantees and securities, as applicable.
- v) According to the information and explanation given to us, the company has not accepted any deposit from the public during the year. Therefore, the provisions of clause (v) of paragraph 3 of the order are not applicable to the company.
- vi) As informed to us, Central government has not prescribed maintenance of cost records under sub-section (1) of section 148 of the Companies Act, in respect of products of the company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii) According to the information and explanations given to us, in respect of statutory dues:

(a) The company is generally regular in depositing the undisputed statutory dues including Provident Fund, Employees State Insurance, Income Tax, Goods & Service Tax, Custom Duty, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of afore mentioned dues were outstanding as at 31st March, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, following disputed amounts are payable as at March 31, 2026.

S.No.	Name of the statute	Nature of dues	As at 31/3/2026 (Rs. In lakhs)	Forum where dispute is pending
1	Income Tax Act, 1961	Income Tax	85.59	ITAT

(viii) According to the information and explanations given to us and the records of the Company examined by us, there are no transactions in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(ix)

a) In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of dues to financial institutions or banks. As there are no debentures, the question of repayment does not arise.

b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.

c) The Company has not obtained any term loans during the year.

d) According to the information and explanations given to us, funds raised on short-term basis have not been utilized for long-term purposes.

e) According to the information and explanations given to us, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

(x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) Accordingly, clause 3(x)(a) of the Order is not applicable.

- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made preferential allotment of shares during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, We report that no fraud by the Company or on the Company has been noticed or reported during the course of the Audit.
- (b) According to the information and explanations given to us, no report under subsection (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, the Company has not received any whistle-blower complaints during the year.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the Standalone financial statements as required by the applicable accounting standards.
- (xiv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
- (b) We have considered the internal audit reports of the Company issued till date for the period under audit.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

(xvi)

- (a) The Company is registered as Non-Banking Financial Company under Section 45-IA of the Reserve Bank of India Act, 1934. However, The Company has not conducted any Non-Banking Financial. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii) The Company has not incurred cash losses in the current year and however company has incurred cash losses in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which comes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of financial Statement as and when they fall due within a period of one year from the financial statement date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and We neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the financial statement date, will get discharged by the Company as and when they fall due.

(xx) a) As per the information and explanation given to us, provisions of sec. 135 being corporate social responsibility are not applicable to the company, as the company does not have:

- net worth of rupees five hundred crore or
- turnover of rupees one thousand crore or more or
- a net profit of rupees five crore or more during the immediately preceding financial year.

- b) Provisions of sec. 135(5) and (6) of the Companies Act relating to unspent amount and transfer thereof to special account are not applicable to the Company.

For, Bipin & Co.
Chartered Accountants
FRN: 101509 W

CA Amit Shah
Partner
Membership No.: 126337
UDIN:26126337LRANPM8661

Date: 07/05/2026
Place: Vadodara

Annexure “B” to the Auditors’ Report

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (‘the Act’)

We have audited the internal financial controls over financial reporting of **M/s. Regis Industries Limited** (“the Company”), as of March 31, 2026, in conjunction with our audit of the standalone financial statements of the Company as at and for the year ended that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls were operating effectively as at March 31, 2026, based on the internal financial controls with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the “Guidance Note”).

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal controls over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibility include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the ‘Guidance Note’) and the Standards of Accounting, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company, (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of the Management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For, Bipin & Co.

Chartered Accountants

FRN: 101509 W

CA Amit Shah

Partner

Membership No.: 126337

UDIN:26126337LRANPM8661

Date: 07/05/2026

Place: Vadodara

Regis Industries Limited
CIN:- L51109WB1982PLC034759
Regd. Office: 2, BARRETTO LANE, KOLKATA, WEST BENGAL-700069
BALANCE SHEET AS AT 31ST MARCH, 2026

Particulars	Note Ref	As at March 31, 2026	As at March 31, 2025
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment		-	-
(b) Other Intangible Assets		-	-
(c) Financial Assets			
(i) Investments		-	-
(ii) Loans And Advances Long Term		-	-
(iii) Other Financial Assets		-	-
(d) Deferred Tax Assets (Net)		-	-
(e) Other non-current assets		-	-
		-	-
(2) Current Assets			
(a) Inventories	3	2,558.24	2,180.96
(b) Financial Assets			
(i) Trade Receivables	4	-	29.10
(ii) Cash & Cash Equivalents	5	5.19	4.78
(iii) Loans And Advances Short Term		-	-
(c) Current Tax Assets (Net)		-	-
(d) Other Current Assets	6	131.20	403.75
		2,694.64	2,618.60
TOTAL ASSETS		2,694.64	2,618.60
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	7	2,581.14	1,720.76
(b) Other Equity	8	110.95	895.72
TOTAL EQUITY		2,692.09	2,616.48
LIABILITIES			
(1) Non - Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(b) Deferred Tax liability (Net)	2	0.04	0.04
		0.04	0.04
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables		-	-
(b) Other Current Liabilities	9	2.51	2.08
		2.51	2.08
TOTAL EQUITY AND LIABILITIES		2,694.64	2,618.60

Statement of significant accounting policies and other explanatory notes form part of the balance sheet and statement of profit and loss.

As per our Report of even date

For and on behalf of the Board

For, Bipin & Co.
Chartered Accountants
FRN: 101509 W

CA Amit Shah
(Partner)
M. No.: 126337
UDIN:26126337LRANPM8661
Place: Vadodara
Date: 07.05.2026

MANISH PRAJAPAT
Wholetime Director & CFO
DIN: 11473361

KELASH BUNKAR
Director
DIN: 10911360

Regis Industries Limited CIN:- L51109WB1982PLC034759 Regd. Office: 2, BARRETTO LANE, KOLKATA, WEST BENGAL-700069 STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2026			
		(In Rs.)	
Particulars	Note No	F.Y. 2025-26	F.Y. 2024-25
I. Revenue from Operations	10	598.48	1,614.29
II. Other Income	11	31.17	55.75
III. Total Revenue (I +II)		629.65	1,670.04
IV. Expenses:			
Cost of Material Consumed		-	-
Purchase of Stock-in-Trade	12	907.73	2,369.59
Change in inventories of finished goods & work in progress	13 -	377.28	700.04
Employee Benefit Expense	14	6.70	5.52
Financial costs		-	-
Depreciation & Amortisation		-	-
Other Expenses	15	16.05	28.43
IV. Total Expenses		553.21	1,703.50
V. Profit before tax and Exceptional items:	(III - IV)	76.45	33.45
VI. Exceptional items:		-	-
VII. Profit Before Tax		76.45	33.45
VIII. Tax Expense:			
(1) Current Tax			
- Income Tax		0.84	-
(2) Earlier Year Tax			
- Short/(Excess) Provision of Tax		-	-
(3) Deferred Tax		-	-
(4) MAT Credit entitlement		-	-
IX.Profit/(Loss) for the period from Continuing Operations	(V - VI)	75.61	33.45
X. Other Comprehensive Income			
A (i) Items that will not be reclassified to profit or loss		-	-
(ii) Tax relating to items that will not be reclassified to profit or loss		-	-
Other Comprehensive Income for the year, net of tax		-	-
XI.Total Comprehensive Income for the period (VII+VIII)	(VI + VII)	75.61	33.45
XII.Earning per equity share (Basic and Diluted)		0.03	0.02
Significant Accounting Policies & Notes on Accounts 1			
The schedule referred above to form an integral part of the Profit & Loss in our report of even date.			
For, Bipin & Co.		For and on Behalf of the Board	
Chartered Accountants			
FRN: 101509 W			
CA Amit Shah		MANISH PRAJAPAT	
(Partner)		Wholetime Director & CFO	
M. No.: 126337		DIN: 11473361	
UDIN:26126337LRANPM8661		KELASH BUNKAR	
Place: Vadodara		Director	
Date: 07.05.2026		DIN: 10911360	

Regis Industries Limited
CIN:- L51109WB1982PLC034759
Regd. Office: 2, BARRETTO LANE, KOLKATA, WEST BENGAL-700069
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

Particulars	31.03.2026 Rupees	31.03.2025 Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax and extra ordinary items	76.45	- 33.45
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/amortization on continuing operation	-	-
Interest expenses	-	-
Operating profit before working capital changes	76.45	- 33.45
Movement in Working Capital :		
Increase/(decrease) in Inventory	- 377.28	- 700.04
Increase/(decrease) in Trade receivables	29.10	18.67
Increase/(decrease) in Short Term Loan & Advances	-	-
Increase/(decrease) in Current Liabilities	0.43	0.80
Increase/(decrease) in Trade Payable	-	-
Increase/(decrease) in Other Current Assets	272.55	221.38
Direct taxes paid (net of refunds)	- 0.84	-
Net Cash Flow from Operating Activities(A)	0.41	- 935.40
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments	-	-
Purchase / Sale of Fixed Assets	-	-
Increase/(decrease) in Long Term Loan & Advances	-	-
Net Cash Flow from Investing Activities(B)	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	-	-
Proceed (Repayment) from short term borrowing	-	-
Proceed from Preferential Warrants	-	-
Net Cash Flow from Financing Activities(C)	-	-
Net increase/(decrease) in cash & cash equivalents(A+B+C)	0.41	- 935.40
Cash and Cash equivalents (Opening Balance)	4.78	940.18
Cash and Cash equivalents (Closing Balance)	5.19	4.78

Previous year figure have been regrouped/ reclassified wherever necessary

As per our report of even date

For, Bipin & Co.

Chartered Accountants

FRN: 101509 W

For and on Behalf of the Board

CA Amit Shah
(Partner)

M. No.: 126337

UDIN:26126337LRANPM8661

Place: Vadodara

Date: 07.05.2026

MANISH PRAJAPAT
Wholetime Director & CFO
DIN: 11473361

KELASH BUNKAR
Director
DIN: 10911360

8(A) Equity Share Capital

Equity share capital of face value ` 1.00 each	No. of Shares	(Figures in Rs.)
Balance as at April 1, 2024	17,20,76,000	1,720.76
Changes in equity share capital during the year	-	-
Balance as at March 31, 2025	17,20,76,000	1,720.76
Changes in equity share capital during the year	8,60,38,000	860.38
Balance as at March 31, 2026	25,81,14,000	2,581.14

The Company has only one class of equity shares having a par value of Rs.1 per share. Each holder of equity shares is entitled to one vote per share.

8(B)

	Other equity Reserves and Surplus					Other Comprehensive Income	
	Capital Reserve	Special Reserve	General Reserve	Security Premium	Retained Earnings	Equity Instrument through OCI	Total
Balance at the beginning of the reporting period on 1st April 2024	6.78	8.19	1.43	1,000.00	- 87.23	-	929.18
Profit for the period	-	-	-	-	33.45	-	33.45
Other Comprehensive Income for the year	-	-	-	-	-	-	-
Balance as on 31st March 2025	6.78	8.19	1.43	1,000.00	- 120.68	-	895.72
Profit for the period	-	-	-	-	75.61	-	75.61
Bonus Shares Issued	-	-	-	860.38	-	-	860.38
Other Comprehensive Income for the year	-	-	-	-	-	-	-
Balance as on 31st March 2026	6.78	8.19	1.43	139.62	- 45.08	-	110.95

Statement of significant accounting policies and other explanatory notes form part of the balance sheet and statement of profit and loss.

As per our Report of even date
For, Bipin & Co.
Chartered Accountants
FRN: 101509 W

For and on behalf of the Board

CA Amit Shah
(Partner)
M. No.: 126337
UDIN:26126337LRANPM8661
Place: Vadodara
Date: 07.05.2026

MANISH PRAJAPAT
Wholetime Director & CFO
DIN: 11473361

KELASH BUNKAR
Director
DIN: 10911360

Regis Industries Limited									
CIN:- L51109WB1982PLC034759									
Regd. Office: 2, BARRETTO LANE, KOLKATA, WEST BENGAL-700069									
NON-CURRENT ASSETS									
NOTE 2 : Deferred Tax Assets (Net)									
	As at March 31, 2026	As at March 31, 2025							
Deferred Tax Assets on Account of:		-							
Depreciation	-	-							
Unabsorbed Losses		-							
OCI Items		-							
Total	-	-							
Deferred Tax Liability on Account of:									
OCI Items	0.04	0.04							
Total	(0.04)	(0.04)							
CURRENT ASSETS									
NOTE 3 : FINANCIAL ASSETS- INVENTORIES									
Particulars	As at March 31, 2026	As at March 31, 2025							
Finished Goods	2,558.24	2,180.96							
Total	2,558.24	2,180.96							
NOTE 4 : FINANCIAL ASSETS- TRADE RECEIVABLES									
Particulars	As at March 31, 2026	As at March 31, 2025							
UNSECURED, CONSIDERED GOOD:									
(a) Outstanding for a period exceeding six months from the date they are due for payment	-	29.10							
	-	-							
Less: Provision for doubtful Debts	-	-							
Total	-	29.10							
NOTE 4.1 Trade Receivables Ageing Schedule:									
As at March 31, 2026									
Particulars	Unbilled Dues	Not due	standing for following periods from due date of paym					Total	
			Less than 6 Months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years		
Undisputed Trade receivables - Considered Good	-	-	-	-	-	-	-	-	
Undisputed Trade receivables - which have significant increase in risk	-	-	-	-	-	-	-	-	
Undisputed Trade receivables - credit impaired	-	-	-	-	-	-	-	-	
Disputed Trade receivables - Considered Good	-	-	-	-	-	-	-	-	
Disputed Trade receivables - which have significant increase in risk	-	-	-	-	-	-	-	-	
Disputed Trade receivables - credit impaired	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-
As at March 31, 2025									
Particulars	Unbilled Dues	Not due	standing for following periods from due date of paym					Total	
			Less than 6 Months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years		
Undisputed Trade receivables - Considered Good	-	-	29.10	-	-	-	-	29.10	
Undisputed Trade receivables - which have significant increase in risk	-	-	-	-	-	-	-	-	
Undisputed Trade receivables - credit impaired	-	-	-	-	-	-	-	-	
Disputed Trade receivables - Considered Good	-	-	-	-	-	-	-	-	
Disputed Trade receivables - which have significant increase in risk	-	-	-	-	-	-	-	-	
Disputed Trade receivables - credit impaired	-	-	-	-	-	-	-	-	
Total		-	29.10	-	-	-	-	29.10	
NOTE 5 :FINANCIAL ASSETS- CASH AND CASH EQUIVALENT									
Particulars	As at March 31, 2026	As at March 31, 2025							
Balances with Bank									
- Current account	1.13	0.01							
- FD Account	0.20	0.20							
Cash in hand	3.87	4.57							
Total	5.19	4.78							
NOTE 6 : Other Current Assets									
Particulars	As at March 31, 2026	As at March 31, 2025							
TDS & Advance Tax	45.20	44.87							
Other Advances	70.00	321.88							
Unrealised Gain / Loss on Future Contracts	-	-							
Other Receivables	16.00	37.00							
Total	131.20	403.75							

NOTE 7: EQUITY SHARE CAPITAL

	As at March 31, 2026		As at March 31, 2025	
A. Authorised:				
2,00,00,000 equity shares of Rs. 1 each	20,00,00,000	2,000.00	20,00,00,000	2,000.00
6,00,00,000 equity shares of Rs. 1 each Increase During the year*	6,00,00,000	600.00	-	-
Total	26,00,00,000	2,600.00	20,00,00,000	2,000.00
B. Issued, Subscribed & Fully Paid-up:				
17,20,76,000 equity shares of Rs. 1 each	17,20,76,000	1,720.76	17,20,76,000	1,720.76
8,60,38,000 equity Shares of Rs. 1 each*	8,60,38,000	860.38		
Total	25,81,14,000	2,581.14	17,20,76,000	1,720.76

* Company has increased its Authorised Capital from 20Cr to 26 Cr and also issued 8,60,38,000 equity shares as fully paid up bonus shares out of Security Premium during the year.

Disclosures:

(i) Details of Shareholding in excess of 5%

Name of Shareholder	As at March 31, 2026		As at March 31, 2025	
	Number of Shares held	%	Number of Shares held	%
Nilmesh Infrabuild LLP	91,32,000	5.31	9,09,083	5.28
Parichay Infrastructure Limited	1,45,03,560	8.43	14,49,600	8.42
Strategic Shares Solutions Private Limited	1,74,50,000	10.14	17,45,000	10.14

NOTE 8 : OTHER EQUITY

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Capital reserve	6.78	6.78
(b) Security Premium	139.62	1,000.00
(c) Retained Earnings	(45.08)	(120.68)
(d) General Reserves	1.43	1.43
(e) Special Reserves	8.19	8.19
Total	110.95	895.72

(In `)

CURRENT LIABILITIES

NOTE 9: OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2026	As at March 31, 2025
Provisions For Tax	1.51	0.67
Other Payables	1.00	1.41
Duties & Taxes	-	-
Total	2.51	2.08

Regis Industries Limited
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Notes Forming Part of the Profit and Loss Statement

(In Rs.)

Note : 10 Revenue from Operations

Sr. No	Particulars	F.Y. 2025-26	F.Y. 2024-25
1	Sales	598.48	1,614.29
	Total	598.48	1,614.29

Note : 11 Other Income

Sr. No	Particulars	F.Y. 2025-26	F.Y. 2024-25
1	Profit /(Loss) from Partnership Firm	-	-
2	Balances written-off	-	-
3	Dividend Received	3.34	2.87
4	Short Term Capital Gain	-	-
5	Interest received on Loan	27.84	52.88
6	Other Income	-	-
	Total	31.17	55.75

Note : 12 Purchase of Stock

Sr. No	Particulars	F.Y. 2025-26	F.Y. 2024-25
1	Purchase	907.73	2,369.59
	Total	907.73	2,369.59

Note : 13 Change in Inventories

Sr. No	Particulars	F.Y. 2025-26	F.Y. 2024-25
1	Inventories at the beginning of the year		
	Finished goods	2,180.96	1,480.93
	Work in Progress		
	Inventories at the end of the year		
	Finished Goods	2,558.24	2,180.96
	Work in Progress		
	Total	- 377.28	- 700.04

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Notes Forming Part of the Profit and Loss Statement

Note : 14 Employment Benefit Expenses

Sr. No	Particulars	F.Y. 2025-26	F.Y. 2024-25
1	Salaries & Wages	6.70	5.52
2	Staff Welfare	-	-
	Total	6.70	5.52

Note : 15 Other Expenses

Sr. No	Particulars	F.Y. 2025-26	F.Y. 2024-25
1	Annual Custody Fees	1.06	0.53
2	Appeal Fees	0.10	-
3	Audit Fees	0.25	0.15
4	Bank Charges	0.02	0.02
5	Corporate Action Fees	1.84	1.21
6	Demat Charges	0.81	2.50
7	Listing Compliance Fees	5.68	3.84
8	Loss from Future Contracts	-	15.42
9	Professional Fees	0.10	0.15
10	ROC Fees	4.60	-
11	RTA Fees	-	0.24
12	SDD Software Charges	0.04	-
13	Stock Split Fees	-	0.59
14	STT	1.50	3.79
15	Website Expense	0.05	-
	Total	16.05	28.43

Regis Industries Limited

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Note 16 : Financial Ratios

Sr.	Type of Ratio	Numerator	Denominator	2025-26	2024-25	Variance (in %)	Remarks for variance more than 25%
1	Current Ratio (In times)	Current Assets	Current Liabilities	1,075.03	1,260.83	-14.74%	Increase in Current Asset
2	Debt-Equity Ratio (In times)	Total Debt	Total Equity	-	-	-	Not Applicable
3	Debt Service Coverage Ratio (In times)	Earnings before Interest, Depreciation and amortisation and after tax other adjustments like loss/profit on sale of Fixed assets etc.	Debt Service	-	-	-	Not Applicable
4	Return on Equity Ratio (%)	Net Profit after Tax	Average Total Equity	2.81%	-1.28%	-319.65%	Increase in Net Profit
5	Inventory turnover Ratio (In times)	Revenue from operations	Average Inventories	0.25	0.88	-71.35%	Increase in Inventory
6	Trade Receivables turnover Ratio (In times)	Revenue from operations	Average Trade Receivables	41.13	0.01	409717.61%	Decrease in Turnover
7	Trade Payables turnover Ratio (In times)	Total purchases	Average Trade Payables	-	-	-	Not Applicable
8	Net capital turnover Ratio (In times)	Revenue from operations	Working Capital	0.22	0.62	-63.97%	Decrease in Working Capital
9	Net profit Ratio (%)	Net Profit after Tax	Revenue from operations	12.63%	-2.07%	-709.59%	Increase in Net Profit
10	Return on Capital employed (%)	Profit before Interest, Exceptional Items and Tax	Total Capital Employed ((Total Equity + Total Debt + Deferred Tax Liabilities)/(Assets)	2.84%	-1.28%	-322.09%	Increase in Net Profit

Notes forming part of the financial statements

Basis of preparation

The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under Section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Differences between actual results and estimates are recognised in the period in which the results are known / materialised.

Note: 1 Significant Accounting Policies:

a) General:

- i) Accounting policies not specifically referred to otherwise are in consistence with earlier year and in consonance with generally accepted accounting principles.
- ii) Expenses and income considered payable and receivable respectively are accounted for on accrual basis.

b) Valuation of Inventories: Inventories are valued at cost. In determining cost FIFO method is used.

c) Fixed assets and depreciation: There are no Fixed Assets in the company.

d) Investments: There is no Investment made by the company.

e) Foreign currency Transactions: There is no foreign currency transaction.

f) Retirement Benefits: Provident fund and employees state insurance scheme contribution is not applicable to the company.

g) Taxes on Income:

Current Tax: Provision for Income-Tax is determined in accordance with the provisions of Income-tax Act 1961.

Deferred Tax Provision: Deferred tax is recognized, on timing difference, being the difference between the taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

- Note: 17** Balances of Sundry Debtors, Creditors, Loans and Advances are subject to confirmation and reconciliation.
- Note: 18** In the opinion of the Board of directors, the current assets, Loans & advances are approximately of the value stated if realized in the ordinary course of business. The provision of all known liabilities is adequate and not in excess of the amount reasonably necessary.
- Note: 19** No Remuneration paid to the directors during the year.
- Note: 20** No related party transaction were carried out during the year.
- Note: 21** there is no reportable segment as per the contention of the management.
- Note: 22** Basic and Diluted Earnings per share (EPS) computed in accordance with Accounting Standard (AS) 20 "Earning per Share"

Particulars	31.03.2026 Rs in Lakhs	31.03.2025 Rs in Lakhs
Numerator Profit / (Loss) after Tax	75.61	-33.45
Denominator Weighted average number of Nos. Equity shares	2581.14	1720.76
EPS Basic Numerator/Denominator	0.03	-0.02
EPS Diluted Numerator/Denominator	0.03	-0.02

Note: 23

Payment to Auditor's	2025-26 Rs. In Lakhs	2024-25 Rs. In Lakhs
For Audit	0.25	0.15
For Company Matters	00	00

Note: 24 previous year figures have been regrouped and recasted wherever necessary.

Note: 25 Other Notes

Additional Regulatory Information pursuant to Clause 6L of General Instructions for preparation of Balance Sheet as given in Part I of Division II of Schedule III to the Companies Act, 2013, are given hereunder to the extent relevant and other than those given elsewhere in any other notes to the Financial Statements.

a. During the year ended March 31, 2026 and March 31, 2025, the Company has not advanced or loaned or invested funds (either borrowed funds or share premium or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
- provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

Further, during the year ended March 31, 2026 and March 31, 2025, the Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: i) directly or indirectly lend or invest in other persons or entities

identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or ii) provide any guarantee, security, or the like on behalf of the ultimate beneficiaries.

b. The Company has not invested or traded in Crypto Currency or Virtual Currency during the year ended March 31, 2026 (Previous: NIL)

c. No proceedings have been initiated on or are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made thereunder during the year ended March 31, 2026 (Previous year: Nil).

d. The Company has not been declared Willful Defaulter by any bank or financial institution or government or any government authority during the year ended March 31, 2026 (Previous year: Nil).

e. The Company has not surrendered or disclosed as income any transactions not recorded in the books of accounts in the course of tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961) during the year ended March 31, 2026 (Previous year: Nil).

f. The Company does not have any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the year ended March 31, 2026 (Previous year: Nil).

g. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

Signature to Notes '1' to '25'
As per our report on even date

FOR, BIPIN & CO.
CHARTERED ACCOUNTANTS
FIRM No: 101509 W

FOR & ON BEHALF OF THE BOARD

CA AMIT SHAH
PARTNER
M. No. 126337
UDIN:26126337LRANPM8661

MANISH PRAJAPAT	KELASH BUNKAR
WHOLETIME	
DIRECTOR & CFO	DIRECTOR
DIN: 11473361	DIN: 10911360

PLACE: VADODARA
DATE : 07.05.2026

REGIS INDUSTRIES LIMITED**CIN: L51109WB1982PLC034759****Reg. Office: 2 BARRETTO LANE KOLKATA WEST BENGAL- 700069**44th ANNUAL GENERAL MEETING on 25.09.2026 at 03:00 P.M at registered office of the company

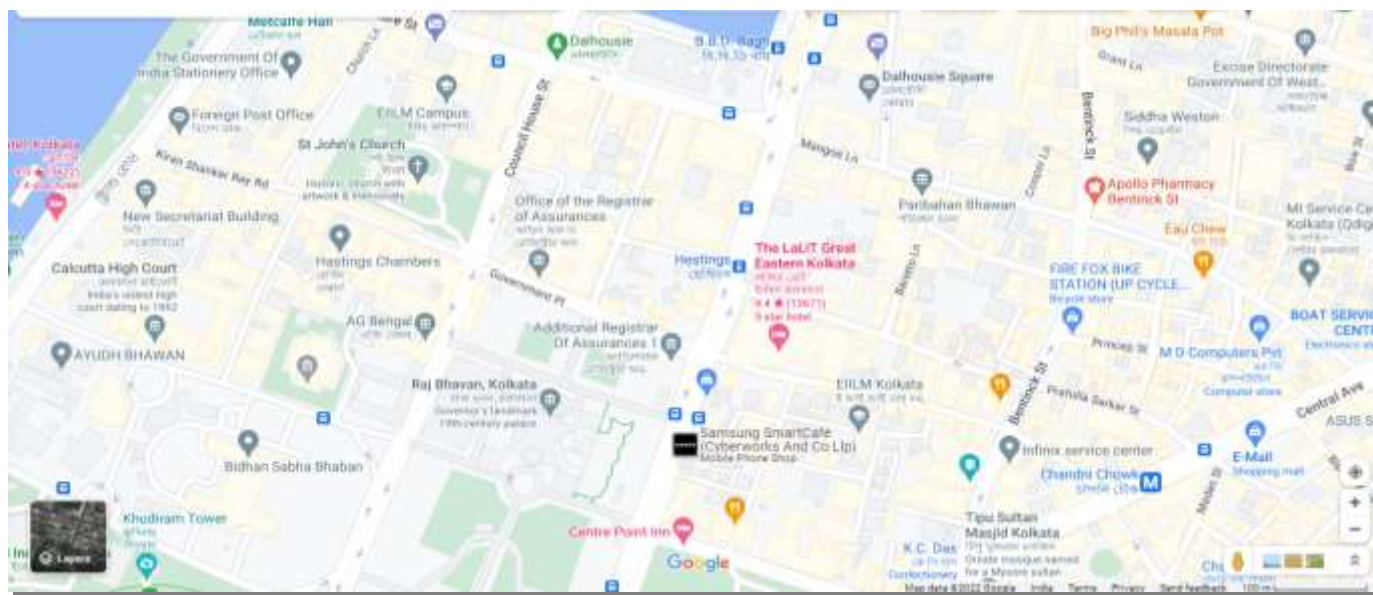
DP. Id*		Name & address of the registered shareholder
Client Id*		
Regd. Folio No.		

* Applicable for shareholding in electronic form.

I/We certify that I/We am/are a registered shareholder / proxy for the registered shareholder of the Company. I/We hereby record my/our presence at the 44th Annual General Meeting of the Company

Signature of Member/s/ Proxy

NOTE: A member or his duly appointed Proxy willing to attend the meeting must fill-up this Admission Slip and hand over at the entrance.

Route Map to the venue of the AGM

REGIS INDUSTRIES LIMITED

CIN: L51109WB1982PLC034759

Reg. Office: 2 BARRETTO LANE KOLKATA WEST BENGAL- 700069

Form No MGT-11

(Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the companies (Management and Administration) Rules, 2014)

CIN	L51109WB1982PLC034759
Name of Company	REGIS INDUSTRIES LIMITED
Reg. Office Address	2 BARRETTO LANE KOLKATA WEST BENGAL- 700069
Name of the Member	
Registered Address	
E Mail Id	
Folio No./Client ID	

I/We, being the member (s) of REGIS INDUSTRIES LIMITED hereby appoint

Name			
Address			
E mail Id		Signature	

OR FAILING HIM

Name			
Address			
E mail Id		Signature	

OR FAILING HIM

Name			
Address			
E mail Id		Signature	

As my/ our Proxy to attend and vote for me/us on my/ our behalf the 44th Annual General Meeting of the Company to be held on 25.09.2026 at 0300 P.M. at registered office of the company and at any adjournment thereof and respect of such resolution mentioned below:

BALLOT FORM

Resolution No.	Resolution	Nature of Resolution	For	Against
Ordinary Business				
01	To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2026 and the Reports of the Board of Directors and Auditors thereon.	Ordinary		
02	To appoint Mr. Manish Prajapat as Wholetime Director and Chief Financial Officer of the Company.	Ordinary		

Signed on this day of 2026

Signature of shareholder/ Signature of Proxy

Affix
Revenue
Stamp**NOTE:**

1 This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

2 For the Resolution, Explanatory Statement and Notes, please refer to Notice of the 44th Annual General Meeting forming part of the Annual report.

3 *It is Optional to put a 'X' in the appropriate column against the Resolutions indicated in the Box. If you leave the 'For' or 'Against' column blank against any or all Resolutions, your Proxy will be entitle to vote in the manner as he/she thinks appropriate.

BOOK-POST

To,

If undelivered, please return to:

REGIS INDUSTRIES LIMITED
CIN NO.: L51109WB1982PLC034759
Reg. Office: 2 BARRETTO LANE KOLKATA WEST BENGAL- 700069