

Dated: 05th October, 2026

To
The Secretary,
Corporate Relationship Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Sub: Submission of Certificate from Statutory Auditor in terms of Regulation 169(5) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

Ref: Swastika Investmart Limited (BSE Scrip Code: 530585; ISIN: INE691C01022)

Dear Sir/Madam,

Pursuant to Regulation 169(5) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, please find enclosed herewith a certificate issued by Fadnis & Gupte LLP, Chartered Accountants, Statutory Auditors of the Company, certifying that the Company is in compliance with Regulation 169(4) of ICDR Regulations and the relevant documents thereof are maintained by the issuer as on the date of the certificate.

The above information will also be available on the website of the Company at www.swastika.co.in.

This is for your information and record.

Thanking you,
Yours Faithfully,
FOR SWASTIKA INVESTMART LIMITED,

Shikha Agrawal
Digitally signed
by Shikha
Agrawal
Date: 2026.10.06
14:35:42 +05'30'

Shikha Agrawal
Company Secretary & Compliance Officer
M. No. A36520

Encl: a/a

Swastika Investmart Limited

Corp. Off. : 48 Jaora Compound, M.Y.H. Road, Indore-452001 ☎ 0731 66 44 000

Regd. Off. : Office No. 104, 1st Floor, Keshava Commercial Building, Plot No. C-5, "E" Block, Bandra Kurla Complex,
Opp GST Bhavan, Bandra (East), Mumbai – 400051 ☎ 022 690 11544

✉ hello@swastika.co.in 🌐 www.swastika.co.in CIN : L 65910 MH 1992 PLC 067052



FADNIS & GUPTE LLP

CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA

Phone: 0731-2514448, 2527716, 2528730

E-mail: mail@fngca.com, Website: www.fngca.in

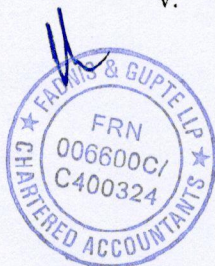
To,
The Board of Directors
Swastika Investmart Limited
Mumbai

Independent Auditor's certificate on the receipt of consideration by Swastika Investmart Limited in connection with the issue of warrants on preferential basis

1. We, Fadnis & Gupta LLP, Chartered Accountants are the statutory auditors of Swastika Investmart Limited (the "Company"). This Statutory Auditor's certificate is issued in accordance with the requirements of Regulation 169(5) of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ('ICDR Regulations') in connection with the preferential issue and allotment of 90,50,000 Share Warrants (the "Warrants") on 30th September 2026, each convertible into, or exchangeable for, one equity share of face value of Rs. 2 each at an issue price of Rs 63.64 each by the Company to the Promoter/ Member of Promoter Group of the Company and identified non-promoter person / entity ("Allottees"), pursuant to the special resolution passed by the members of the Company at the Extra Ordinary General Meeting held on 14th August 2026.
2. The accompanying statement of funds received contains details of receipt of consideration against allotment of specified securities as required by sub para (4) of para 169 of Part VI of Chapter V of the ICDR Regulations in respect of the preferential issue ("Statement"), which we have initialled for identification purposes only.

Management's Responsibility for the Statement

3. The preparation of the accompanying Statement and compliance with the terms and conditions contained in the ICDR Regulations therein is the responsibility of the management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the compliance with the terms and conditions contained in the ICDR Regulations specified therein; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring:-
 - i. that the Company provides all relevant information to BSE
 - ii. the consideration of warrant is received from respective allottee's bank account and there is no circulation of funds or mere passing of book entries in this regard.
 - iii. in case of joint holders, the consideration of warrant is received from the bank account of the person whose name appears first in the application.
 - iv. maintenance of relevant records in relation to point (ii) and (iii) above.
 - v. compliance with the requirements of the ICDR Regulations





FADNIS & GUPTE LLP

CHARTERED ACCOUNTANTS

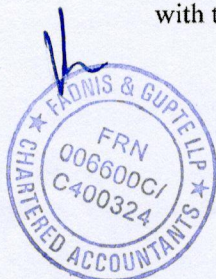
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Auditor's Responsibility

5. Pursuant to the requirements of sub para (5) of para 169 of Part VI of Chapter V of the ICDR Regulations, it is our responsibility to provide limited assurance as to whether the details provided in the Statement are in accordance with sub para (4) of para 169 of Part VI of Chapter V of the ICDR Regulations and the relevant documents thereof are maintained by the Company as on the date of issue of the certificate.
6. Our scope of work did not include verification of compliance with other requirements of the ICDR Regulations, other circulars, notifications, etc. as issued by relevant regulatory authorities from time to time, and any other laws and regulations applicable to the Company. Further, our scope of work did not involve performing audit tests for the purpose of expressing an opinion on the fairness or accuracy of any of the financial information or financial statements of the Company taken as a whole.
7. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the applicable criteria mentioned in paragraph 5 above. The procedures performed vary in nature, timing and extent from, and are less extent than for, a reasonable assurance. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we have performed the following procedures in relation to the Statement:
 - i. Obtained list of Allottees together with the upfront amount of 25% of the issue price (Rs. 15.91 per Warrant), aggregating Rs. 14,39,85,500, received from each Allottee, from the management.
 - ii. Obtained and read the certified true copy of the resolution passed for allotment of 90,50,000 Warrants at issue price of Rs. 63.64 each, at the meeting of the Preferential Allotment Committee of the Board of Directors of the Company held on 30th September 2026.
 - iii. Obtained bank statement of the Company, from 22st September to 30th September and traced the name of the persons and the amounts appearing in the bank statement. We have relied on the information obtained from the management in this regard and have not performed any independent procedures.
 - iv. Made necessary inquiries with the management and obtained relevant representations.
8. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.





FADNIS & GUPTE LLP

CHARTERED ACCOUNTANTS

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9. We have complied with the relevant applicable requirements of the Standard on Quality Management ('SQM') 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements".

Conclusion

10. Based on our examination as above, and the information, explanations and management representations provided to us, nothing has come to our attention that causes us to believe that the details provided in the Statement are not in accordance with the requirements of sub para (4) of para 169 of Part VI of Chapter V of the ICDR Regulations, or that the relevant documents thereof are not maintained by the Company as on the date of issue of certificate.

Restriction on use

11. This report is intended solely for the use of the Management for the purpose of submission to the BSE in connection with the receipt of consideration by the Company pursuant to the allotment of Warrants on preferential basis to the Allottees under the ICDR Regulations and is not to be used for any other purpose or distributed to any other person without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior written consent. We have no responsibility to update this certificate.

For Fadnis & Gupta LLP
Chartered Accountants
FRN 006600C/C400324



Place of Signature: Indore
Date: 05/10/2026
UDIN: 26074814WVLAQE9193

(CA Vikram Gupta)
Partner
M.No.: 074814

STATEMENT OF FUND RECEIVED

S. No	Name of the allottee of Share Warrant	Category (promoter/non promoter)	No. of warrants allotted	25% Upfront amount received on allotment of share warrant (In Rs.)*	Total Consideration (In Rs.)
1.	Mr. Sunil Nyati	Promoter	575000	91,48,250	3,65,93,000
2.	Mrs. Anita Nyati	Promoter Group	575000	91,48,250	3,65,93,000
3.	Mr. Parth Nyati	Promoter Group	700000	1,11,37,000	4,45,48,000
4.	Mr. Devashish Nyati	Promoter Group	700000	1,11,37,000	4,45,48,000
5.	Intelliquty Ventures LLP	Non-Promoter Group	800000	1,27,28,000	5,09,12,000
6.	Valuworth Advisors LLP	Non-Promoter Group	1200000	1,90,92,000	7,63,68,000
7.	Mr. Ajay Popatlal Shah	Non-Promoter Group	250000	39,77,500	1,59,10,000
8.	Mr. Sumit Bhalotia	Non-Promoter Group	575000	91,48,250	3,65,93,000
9.	Anantroop Financial Advisory Services Private Limited	Non-Promoter Group	475000	75,57,250	3,02,29,000
10.	Mr. Girish Paman Vanvari	Non-Promoter Group	150000	23,86,500	95,46,000
11.	Nik Comp Private Limited	Non-Promoter Group	250000	39,77,500	1,59,10,000
12.	Ms. Aradhana Rai Gupta	Non-Promoter Group	275000	43,75,250	1,75,01,000
13.	Value Plus Ventures LLP	Non-Promoter Group	75000	11,93,250	47,73,000
14.	Mr. Pradeep Kiradoo	Non-Promoter Group	75000	11,93,250	47,73,000
15.	Mr. Niranjan Lodha	Non-Promoter Group	75000	11,93,250	47,73,000
16.	Mr. Rajeev Lakhara	Non-Promoter Group	200000	31,82,000	1,27,28,000
17.	Ms. Prenita Dutt	Non-Promoter Group	100000	15,91,000	63,64,000
18.	Ms. Yogita Gandhi	Non-Promoter Group	2000000	3,18,20,000	12,72,80,000
Total			9050000	14,39,85,500	57,59,42,000

Note: 25% upfront amount received from all the allottees as on 30th September, 2026 in Specified Bank account.

For Swastika Investmart Limited


Shikha Agrawal
 Company Secretary
 M No A36520

Dated: 01.10.2026

Swastika Investmart Limited

Corporate Office : 48, Jaora Compound, MYH Road, Indore - 452001 ☎ 0731-66 44 000

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