



BIZOTIC
COMMERCIAL LIMITED

BIZOTIC COMMERCIAL LIMITED

CIN: L74999GJ2016PLC094934

Registered office: 15 Ashwamegh Warehouses, Ujala Circle, Sarkhej, Ahmedabad, Gujarat, India, 382210

Date: 26th May, 2026

To,
The Corporate Relation Department,
The Listing Department,
Bombay Stock Exchange Limited
P. J. Towers, Dalal Street, Fort,
Mumbai - 400001, Maharashtra, India

Scrip Code: 543926

Subject: Outcome of Board Meeting under Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we wish to inform you that a meeting of the Board of Directors of **BIZOTIC COMMERCIAL LIMITED** was held today i.e. **26th May, 2026** commenced at **10:00 A.M.** and concluded at **03:45 P.M.** The meeting inter alia transacted following business.

The board of directors has approved the following resolution.

1. considered and approved Audited Standalone Financial Results of the company for the half year and year ended **31st March, 2026**.
2. To Considered and approved the Related party Transaction Policy of the Company.

Kindly take the above resolution on records.

Thanking You

Yours Faithfully,

FOR, BIZOTIC COMMERCIAL LIMITED

For, BIZOTIC COMMERCIAL LIMITED

DIRECTOR

SANJAY MAHAVIRPRASAD GUPTA

MANAGING DIRECTOR

DIN: 07610448



bizoticcommercialindia@gmail.com



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Scrip Code: 543926

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

In compliance of the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that **M/S. SHWETA JAIN & CO LLP (FRN: 127673W)** Chartered Accountants, Statutory Auditors of the Company, have issued an Audit Reports with Unmodified opinion on the Audited Financial Results of the Company for the half year and year ended on **31st March, 2026**.

Kindly take on your record and oblige us.

Thanking You

Yours Faithfully,

FOR, BIZOTIC COMMERCIAL LIMITED

For, BIZOTIC COMMERCIAL LIMITED

A blue ink handwritten signature of Sanjay Mahavirprasad Gupta, consisting of a stylized 'S' and 'G' followed by a long horizontal line.

DIRECTOR

**SANJAY MAHAVIRPRASAD GUPTA
MANAGING DIRECTOR
DIN: 07610448**

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2026 OF BIZOTIC COMMERCIAL LIMITED ("THE COMPANY") PURSUANT TO THE REQUIREMENTS OF REGULATIONS 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors
BIZOTIC COMMERCIAL LIMITED
(Formerly known as Bizotic Commercial Private Limited)
CIN: L74999GJ2016PLC094934

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results ('the Statement') of Bizotic Commercial Limited (formerly known as Bizotic Commercial Private Limited) (CIN: L74999GJ2016PLC094934) for the half year and year ended 31st March 2026, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In the opinion and to the best of the information and according to the explanations given to us, the aforesaid standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and year ended 31st March 2026.

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 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

This accompanying statement, which includes the standalone financial results for the half year and year ended 31st March 2026, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The standalone financial results for the half year and year ended 31st March 2026 have been compiled from the related audited standalone financial statements.

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial results that give a true and fair view of the financial position, net profit and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes the opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing 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 standalone financial results.

As part of an audit in accordance with the Standards on Auditing, professional judgment is exercised and professional skepticism is maintained throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion, through a separate report on the complete set of financial statements, on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Evaluate the appropriateness and reasonableness of the disclosures made by the Board of Directors in accordance with the requirements specified under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended
- 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 results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matter

The accompanying Statement includes the results for the half year ended 31st March 2026, being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year-to-date figures for the half year of the current financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the audit of standalone financial results for the year ended 31st March 2026 is not modified in respect of this matter.

For, *Shweta Jain & Co LLP*
Chartered Accountants
Firm Reg. No. 127673W

Place: Ahmedabad

Date: 26th May, 2026



Amit J Joshi
(Partner)
Membership No. 120022
UDIN: 26120022QJKCEK8494



BIZOTIC COMMERCIAL LIMITED

CIN: L74999GJ2016PLC094934

Regd. Off.: 15 Ashwamegh Warehouses, Ujala Circle, Sarkhej, Ahmedabad, Dascroi, Gujarat, India, 382210.

Email: bizoticcommercialindia@gmail.com, Website: www.bizoticgroup.com

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

Amount in Lakhs

Particulars	Half Year Ended			Year Ended	
	31.03.2026	30.09.2025	31.03.2025	31.3.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue From Operations					
Net Sales or Revenue From Operations	17,700.19	7,378.46	5,908.65	25,078.65	11,194.68
II Other Income	8.21	3.98	14.26	12.19	44.16
III Total Income (I+II)	17,708.40	7,382.44	5,922.90	25,090.84	11,238.83
IV Expenses					
(a) Cost of Materials Consumed/Service Aailed	-	-	-	-	-
(b) Purchase of stock in trade/ Cost of Service aailed	17,655.14	6,354.66	6,236.49	24,009.80	12,657.92
(c) Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	(1,952.78)	(400.79)	(1,129.38)	(2,353.57)	(2,812.51)
(d) Employee Benefits Expense	224.78	55.92	95.74	280.70	172.35
(e) Finance costs	14.82	3.22	12.50	18.04	44.22
(f) Depreciation, Amortisation and Depletion Expenses	76.63	42.91	32.26	119.54	76.78
(g) Other Expenses	317.90	205.83	233.18	523.73	471.15
IV Total Expenses	16,336.50	6,261.75	5,480.79	22,598.25	10,609.91
V Profit / (Loss) before exceptional items and tax	1371.91	1120.69	442.11	2492.60	628.92
VI Exceptional item	-	-	-	-	-
VII Profit before extraordinary items and tax (V-VI)	1371.91	1120.69	442.11	2492.60	628.92
VIII Extraordinary item	-	-	-	-	-
IX Profit before tax (VII-VIII)					
X Tax Expense	400.95	282.78	48.03	683.73	200.30
(a) Current Tax	357.49	282.78	48.03	640.27	100.00
(b) Short / (Excess) provision of Previous Year				43.46	100.30
(c) Deferred Tax	43.46				
XI Profit/(Loss) for the period from continuing operations	970.96	837.91	394.08	1808.87	428.62
XII Profit/(Loss) from discontinued operations before tax	-	-	-	-	-
XIII Tax expense of discontinued operations	-	-	-	-	-
XIV Profit/(Loss) from discontinued operations After tax	-	-	-	-	-
xv Net Profit/(Loss) for the period (XI+XIV)	970.96	837.91	394.08	1,808.87	428.62
XVI Details of equity share capital					
XVII Paid up Equity Share Capital (Face Value Rs. 10/- Each)	937.80	804.00	804.00	937.80	804.00
Face value of equity share capital (Per share)					
XVIII Earnings per Equity Share (Face Value Rs. 10) (Not annualised)					
(a) Basic	10.35	10.42	4.90	19.29	5.33
(b) Diluted	10.28	10.42	4.90	19.15	5.33

Notes:

- The audited standalone financial results for the half year and year ended March 31, 2026 have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, as amended. These results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 26, 2025. The Statutory Auditors of the Company have issued an audit report with an unmodified opinion on these results.
The figures for the half year ended March 31, 2026 represent the balancing figures between the audited figures for the full financial year and the published figures for the half year period from April 1, 2025 to September 30, 2025.
- The figures for the half year ended March 31, 2025 represent the balancing figures between the audited figures for the full financial year and the published figures for the half year period from April 1, 2024 to September 30, 2024
- As per Accounting Standard 17 on "Segment Reporting" (AS 17), the company has only one reportable segment. Hence, the above financial results are based on single segment only.
- During the year, the Company approved and undertaken a preferential allotment of 16,02,000 warrants, convertible into equivalent number of equity shares, to the Promoter and Promoter Group, in compliance with the applicable provisions of the Companies Act, 2013 and the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), as applicable to listed entities. The said preferential issue has been made for consideration otherwise than through public issue route and is subject to receipt of necessary approvals, fulfillment of lock-in requirements, and compliance with other applicable statutory and regulatory provisions.

- Pursuant to the preferential issue approved by the Company, the entire share application money in respect of 13,38,000 equity shares has been received during FY 2025–26. Further, in respect of 2,64,000 warrants, the Company has received part consideration during the year, with the balance amount receivable in FY 2026–27. Pending receipt of full consideration and completion of allotment formalities for such 2,64,000 shares/warrants, the amount received up to the balance sheet date has been disclosed under "Share Application Money Pending Allotment". The related allotment shall be completed upon receipt of the balance consideration and fulfillment of applicable statutory and regulatory requirements.
- Earnings per share (EPS) have been calculated based on the weighted average number of equity shares outstanding during the relevant period. EPS has not been annualized.
- As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
- Figures for the corresponding previous year/period have been regrouped and/or rearranged wherever necessary to make them comparable with the current period figures.

For Bizotic Commercial Limited

For, **BIZOTIC COMMERCIAL LIMITED**



DIRECTOR

Sanjay Gupta
Managing Director
DIN: 07610448
Place : Ahmedababd
Date : 26th May 2026

BIZOTIC COMMERCIAL LIMITED
CIN: L74999GJ2016PLC094934
Regd. Off.: 15 Ashwamegh Warehouses, Ujala Circle, Sarkhej, Ahmedabad, Dascroi, Gujarat, India, 382210.
Email: bizoticcommercialindia@gmail.com, Website: www.bizoticgroup.com
STATEMENT OF ASSETS AND LIABILITIES

Particulars		Amount in Lakhs	
		As on	
		31st March 2026	31st March 2025
(A)	Equity and liabilities		
1	Shareholders' funds		
	(a) Share capital	937.80	804.00
	(b) Reserves and surplus	10556.52	5001.25
	(c) Money received against share warrants		
2	Share application money pending allotment	191.40	0.00
3	Non-current liabilities		
	(a) Long-term borrowings	762.43	-
	(b) Deferred tax liabilities (net)	133.93	90.47
	(c) Other long-term liabilities		
	(d) Long-term provisions		
4	Current liabilities		
	(a) Short-term borrowings	50.21	354.85
	(b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	7,617.50	2,610.68
	(c) Other current liabilities	410.38	1,812.18
	(d) Short-term provisions	766.75	124.18
	Total	21,426.91	10,797.61
(B)	Assets		
1	Non-Current assets		
	(a) Property plant & Equipment and Intangible Assets		
	i Property plant & Equipment	913.50	749.87
	ii Intangible assets	200.91	0.00
	iii Capital work-in-progress		
	iv Intangible assets under development		
	(b) Non-current investments		
	(c) Deferred tax assets (net)		
	(d) Long-term loans and advances	1,360.98	1,612.50
	(e) Other non-current assets		
2	Current assets		
	(a) Current investments		
	(b) Inventories	7,528.50	5,174.93
	(c) Trade receivables	8,976.63	2,448.41
	(d) Cash and cash equivalents	386.30	96.70
	(e) Short-term loans and advances	2,060.09	715.19
	(f) Other current assets		
	Total	21,426.91	10,797.61

For Bizotic Commercial Limited

For, BIZOTIC COMMERCIAL LIMITED



DIRECTOR

Sanjay Gupta
Managing Director
DIN: 07610448
Place : Ahmedababd
Date : 26th May 2026

BIZOTIC COMMERCIAL LIMITED
CIN: L74999GJ2016PLC094934

Regd. Off.: 15 Ashwamegh Warehouses, Ujala Circle, Sarkhej, Ahmedabad, Dascroi, Gujarat, India, 382210.
Email: bizoticcommercialindia@gmail.com, Website: www.bizoticgroup.com

Statement of Cash Flow for the period ended 31st March 2026

Particulars		For the Period Ended	
		As at 31 March 2026	As at 31 March 2025
Cash flows from Operating Activities			
Net Profit Before tax as per Statement of Profit & Loss		2,492.60	628.92
Adjustments for :			
Depreciation & Amortisation Exp.		119.54	76.78
Stamp duty for Increase in Capital		-	-
Interest Income		-	-
Capital Gain Income		-	(24.88)
Finance Cost		18.04	44.22
Balance Write Back		(0.01)	-
Profit and Loss on Sale of FA		(10.95)	-
Operating Profit before working capital changes		2,619.21	725.03
Movements in Working Capital:			
(Increase)/Decrease in trade receivables		(6,528.22)	121.08
(Increase) in Loans & Advances		(1,344.89)	228.65
(Increase) in Inventories		(2,353.57)	(2,812.50)
(Decrease) /Increase in trade payables		5,006.83	1,111.00
(Decrease)/Increase in other current liabilities		(1,401.80)	1,275.71
(Decrease)/Increase in Short Term Provision		642.57	(5.84)
(Increase) / Decrease in other current assets		-	-
Net Cash Generated From/ (Used in) operations		(5,979.08)	(81.91)
Tax Paid		(640.27)	(100.00)
Net Cash From/(Used in) Operating Activities	(A)	(4,000.14)	543.13
Cash flow from Investing Activities			
Purchase of Fixed Assets		(485.85)	(247.81)
Proceeds from Sale of Fixed Assets		12.72	-
Movement in Loan & Advances & Other Non Current Assets		251.52	(341.23)
Gain on Sale of Shares		-	24.88
Interest Income		-	-
Net cash from/(Used in) Investing Activities	(B)	(221.61)	(564.16)
Cash Flow From Financing Activities			
Proceeds From Issue of shares capital		4,071.60	-
Proceeds From long Term Borrowing (Net)		762.43	(89.83)
Short Term Borrowing (Net)		(304.64)	228.44
Interest Paid		(18.04)	(44.22)
Net cash from/(Used in) Financing Activities	(C)	4,511.34	94.39
Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)	(A+B+C)	289.59	73.36
Cash and Cash Equivalents at the beginning of the year		96.70	23.34
Cash and Cash Equivalents at the end of the year		386.30	96.70

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian

(a) Accounting Standard (AS-3) - Statement of Cash Flow.

For Bizotic Commercial Limited

For, BIZOTIC COMMERCIAL LIMITED



DIRECTOR

Sanjay Gupta

Managing Director

DIN: 07610448

Place : Ahmedababd

Date : 26th May 2026



BIZOTIC
COMMERCIAL LIMITED

BIZOTIC COMMERCIAL LIMITED

CIN: L74999GJ2016PLC094934

Registered office: 15 Ashwamegh Warehouses, Ujala Circle, Sarkhej, Ahmedabad, Gujarat, India, 382210

Date: 26th May, 2026

To,
The Corporate Relation Department,
The Listing Department,
Bombay Stock Exchange Limited
P. J. Towers, Dalal Street, Fort,
Mumbai - 400001, Maharashtra, India

Scrip Code: 543926

Sub: Statement of Uses/Application of Funds raised through Preferential Issue under Regulation 32 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Statement of Uses/Application of Funds raised through **Preferential Issue** by the Company for the half year ended and Year ended on **31st March, 2026** duly reviewed by the Audit Committee at its meeting held on **26th May, 2026**.

Kindly take the above on records.

Thanking You

Yours Faithfully,

FOR, BIZOTIC COMMERCIAL LIMITED

For, BIZOTIC COMMERCIAL LIMITED

DIRECTOR

SANJAY MAHAVIRPRASAD GUPTA

MANAGING DIRECTOR

DIN: 07610448

Statement of Deviation / Variation in utilisation of funds raised

Statement of Deviation / Variation in utilisation of funds raised						
Name of listed entity	Bizotic Commercial Limited					
Mode of Fund Raising	Preferential Issues					
Date of Raising Funds	20-02-26					
Amount Raised	35,090,000					
Report filed for half year ended	Tuesday, March 31, 2026					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable						
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders						
If Yes, Date of shareholder Approval						
Explanation for the Deviation / Variation						
Comments of the Audit Committee after review						
Comments of the auditors, if any						
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To meet working Capital requirement of the Company and Store set and Furniture Cost and General Corporate Purpose	To meet working Capital requirement of the Company	712,008,200	464,580,000	35,090,000		Company received Share warrant in multiple tranches

For, *Shweta Jain & Co LLP*
Chartered Accountants
Firm Reg. No. 127673W



Amit J Joshi
Amit J Joshi
(Partner)
Membership No. 120022
UDIN: 26120022KVIGVT4736

Statement of Deviation / Variation in utilisation of funds raised

Statement of Deviation / Variation in utilisation of funds raised						
Name of listed entity	Bizotic Commercial Limited					
Mode of Fund Raising	Preferential Issues					
Date of Raising Funds	21-02-26					
Amount Raised	76,115,000					
Report filed for half year ended	Tuesday, March 31, 2026					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable						
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders						
If Yes, Date of shareholder Approval						
Explanation for the Deviation / Variation						
Comments of the Audit Committee after review						
Comments of the auditors, if any						
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Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To meet working Capital requirement of the Company and Store set and Furniture Cost and General Corporate Purpose	To meet working Capital requirement of the Company	712,008,200	464,580,000	76,115,000		Company received Share warrant in multiple tranches

For, *Shweta Jain & Co LLP*
Chartered Accountants
Firm Reg. No. 127673W



Amit J Joshi
Amit J Joshi
(Partner)
Membership No. 120022
UDIN: 26120022FWJZVW4952

Statement of Deviation / Variation in utilisation of funds raised

Statement of Deviation / Variation in utilisation of funds raised						
Name of listed entity	Bizotic Commercial Limited					
Mode of Fund Raising	Preferential Issues					
Date of Raising Funds	23-02-2026					
Amount Raised	4,940,000					
Report filed for half year ended	Tuesday, March 31, 2026					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable						
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders						
If Yes, Date of shareholder Approval						
Explanation for the Deviation / Variation						
Comments of the Audit Committee after review						
Comments of the auditors, if any						
Objects for which funds have been raised and where there has been a deviation, in the following table						
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To meet working Capital requirement of the Company and Store set and Furniture Cost and General Corporate Purpose	To meet working Capital requirement of the Company	712,008,200	464,580,000	4,940,000		Company received Share warrant in multiple tranches

For, **Shweta Jain & Co LLP**
Chartered Accountants
Firm Reg. No. 127673W



(Handwritten Signature)

Amit J Joshi
(Partner)
Membership No. 120022
UDIN: 26120022JYUROU9723

Statement of Deviation / Variation in utilisation of funds raised

Statement of Deviation / Variation in utilisation of funds raised						
Name of listed entity	Bizotic Commercial Limited					
Mode of Fund Raising	Preferential Issues					
Date of Raising Funds	02-03-26					
Amount Raised	69,832,000					
Report filed for half year ended	Tuesday, March 31, 2026					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable						
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders						
If Yes, Date of shareholder Approval						
Explanation for the Deviation / Variation						
Comments of the Audit Committee after review						
Comments of the auditors, if any						
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To meet working Capital requirement of the Company and Store set and Furniture Cost and General Corporate Purpose	To meet working Capital requirement of the Company	712,008,200	464,580,000	69,832,000		Company received Share warrant in multiple tranches

For, *Shweta Jain & Co LLP*

Chartered Accountants

Firm Reg. No. 127673W




Amit J Joshi

(Partner)

Membership No. 120022

UDIN: 26120022VDGLKP5737

Statement of Deviation / Variation in utilisation of funds raised

Statement of Deviation / Variation in utilisation of funds raised						
Name of listed entity	Bizotic Commercial Limited					
Mode of Fund Raising	Preferential Issues					
Date of Raising Funds	17-03-26					
Amount Raised	47,096,000					
Report filed for half year ended	Tuesday, March 31, 2026					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable						
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders						
If Yes, Date of shareholder Approval						
Explanation for the Deviation / Variation						
Comments of the Audit Committee after review						
Comments of the auditors, if any						
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To meet working Capital requirement of the Company and Store set and Furniture Cost and General Corporate Purpose	To meet working Capital requirement of the Company	712,008,200	464,580,000	47,096,000		Company received Share warrant in multiple tranches

For, *Shweta Jain & Co LLP*

Chartered Accountants

Firm Reg. No. 127673W




Amit J Joshi
(Partner)

Membership No. 120022

UDIN: 26120022YWUGVK2198



SHWETA JAIN & CO LLP
CHARTERED ACCOUNTANTS, (LLPIN- ACQ-2534)
 (formerly known as Shweta Jain & Co, Chartered Accountants)

Statement of Deviation / Variation in utilisation of funds raised	
Name of listed entity	Bizotic Commercial Limited
Mode of Fund Raising	Preferential Issues
Date of Raising Funds	18-03-26
Amount Raised	38,900,000
Report filed for half year ended	Tuesday, March 31, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	
Objects for which funds have been raised and where there has been a deviation, in the following table	

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To meet working Capital requirement of the Company and Store set and Furniture Cost and General Corporate Purpose	To meet working Capital requirement of the Company	712,008,200	464,580,000	38,900,000		Company received Share warrant in multiple tranches

For, Shweta Jain & Co LLP
Chartered Accountants
 Firm Reg. No. 127673W



Amit J Joshi
(Partner)
Membership No. 120022
UDIN: 26120022NTVYDE2167



SHWETA JAIN & CO LLP
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Statement of Deviation / Variation in utilisation of funds raised	
Name of listed entity	Bizotic Commercial Limited
Mode of Fund Raising	Preferential Issues
Date of Raising Funds	19-03-26
Amount Raised	2,000,000
Report filed for half year ended	Tuesday, March 31, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	
Objects for which funds have been raised and where there has been a deviation, in the following table	

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To meet working Capital requirement of the Company and Store set and Furniture Cost and General Corporate Purpose	To meet working Capital requirement of the Company	712,008,200	464,580,000	2,000,000		Company received Share warrant in multiple tranches

For, Shweta Jain & Co LLP
Chartered Accountants
 Firm Reg. No. 127673W



Amit J Joshi
(Partner)
Membership No. 120022
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Statement of Deviation / Variation in utilisation of funds raised	
Name of listed entity	Bizotic Commercial Limited
Mode of Fund Raising	Preferential Issues
Date of Raising Funds	25-03-26
Amount Raised	67,156,000
Report filed for half year ended	Tuesday, March 31, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	
Objects for which funds have been raised and where there has been a deviation, in the following table	

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To meet working Capital requirement of the Company and Store set and Furniture Cost and General Corporate Purpose	To meet working Capital requirement of the Company	712,008,200	464,580,000	67,156,000		Company received Share warrant in multiple tranches

For, Shweta Jain & Co LLP
Chartered Accountants
 Firm Reg. No. 127673W



Amit J Joshi
(Partner)
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Statement of Deviation / Variation in utilisation of funds raised	
Name of listed entity	Bizotic Commercial Limited
Mode of Fund Raising	Preferential Issues
Date of Raising Funds	27-03-26
Amount Raised	39,807,000
Report filed for half year ended	Tuesday, March 31, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	
Objects for which funds have been raised and where there has been a deviation, in the following table	

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To meet working Capital requirement of the Company and Store set and Furniture Cost and General Corporate Purpose	To meet working Capital requirement of the Company	712,008,200	464,580,000	39,807,000		Company received Share warrant in multiple tranches

For, Shweta Jain & Co LLP
Chartered Accountants
 Firm Reg. No. 127673W



Amit J Joshi
(Partner)
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SHWETA JAIN & CO LLP
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Statement of Deviation / Variation in utilisation of funds raised	
Name of listed entity	Bizotic Commercial Limited
Mode of Fund Raising	Preferential Issues
Date of Raising Funds	30-03-26
Amount Raised	26,224,000
Report filed for half year ended	Tuesday, March 31, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	
Objects for which funds have been raised and where there has been a deviation, in the following table	

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To meet working Capital requirement of the Company and Store set and Furniture Cost and General Corporate Purpose	To meet working Capital requirement of the Company	712,008,200	464,580,000	26,106,000		Company received Share warrant in multiple tranches and Balance 1,18,000 in Share Warrant Bank Account

For, Shweta Jain & Co LLP
Chartered Accountants
 Firm Reg. No. 127673W



Amit J Joshi
(Partner)
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