

An Engineering Enterprise



## Safety Controls & Devices Ltd.

C-43/28/1, Behind Skylark Building, Newal Kishore Road,  
Hazratganj, Lucknow-226 001 (U.P.) INDIA

Tel. : 0522-2202646, 4026070

E-mail : safetycontrols@rediffmail.com, scd.1997lko@gmail.com

CIN No. : U31908UP2015PLC071082

GSTIN No. : 09AAVCS8298Q1Z0

Date: 30.05.2026

To,  
The Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai, 400001,  
Maharashtra, India

**Company Symbol: Safety Controls & Devices Limited**

**Company Symbol: SCDL**

**Company Scrip Code: 544746**

**Company ISIN: INEOUMH01018**

**Subject: Outcome of the Board Meeting held on Saturday, May 30, 2026**  
**(Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations,**  
**2015)**

Dear Sir/Madam,

Pursuant to Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the **03/2026-27** Meeting of the Board of Directors of **Safety Controls & Devices Limited** was held today, i.e. **Saturday, May 30, 2026**, has inter-alia transacted the following business:

**The meeting commenced at 04:30 P.M. and concluded at 05:30 P.M.**

The Board considered and approved / took note of the following matters:

1. **Confirmation of Minutes:** The minutes of the last Board Meeting were confirmed.
2. **Audited Financial Results for the Financial Year ended March 31, 2026 together with Auditor's Report thereon:** Approved and taken on record the Audited Financial Results of the Company for the Half year and Financial Year ended 31st March, 2026 along with the Statement of Assets and Liabilities, Cash Flow Statement and to take on record Auditor's Report thereon by the Statutory Auditors of the Company

Thanking You,

For Safety Controls & Devices Limited



(RAJNISH CHOPRA)

(MANAGING DIRECTOR)

DIN: 07183037

Place: Lucknow

Independent Auditor's Report on Half Year Financial Results and Year to date Results of SAFETY CONTROLS & DEVICES LIMITED Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,  
The Board of Directors  
**SAFETY CONTROLS & DEVICES LIMITED**  
C-43/28/1 Nawal Kishore road  
Hazratganj, Lucknow,  
Uttar Pradesh, India, 226001

### Opinion

We have audited the accompanying financial results of **SAFETY CONTROLS & DEVICES LIMITED** (the "Company") for the half year ended 31st March, 2026 and the year-to-date results for the period from 01st April, 2025 to 31st March, 2026 (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2026 as well as the year-to-date results for the period from 01st April, 2025 to 31st March, 2026.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA" s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

### Management's Responsibilities for the Financial Results

This Statement, which includes the financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the year ended March 31, 2026. This responsibility includes preparation and presentation of the Financial Results for the Six months and year ended March 31, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard, prescribed under Section



133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the 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 judgments and estimates that are reasonable and prudent; and the 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 is free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

#### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the 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 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 results.

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 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 on whether the Company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Company to express an opinion on the financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the financial results of which we are the independent auditors.

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.

Yours Faithfully,

For **PANCHAL SK & ASSOCIATES,**  
Chartered Accountants  
**Firm's Reg No: 145989W**  
**Peer Review Certificate No.: 018089**

  
**CA Swati P. Panchal**

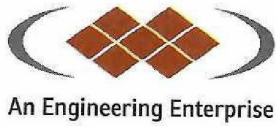
Partner

Membership Number - 149279

UDIN - 26149279OSCERI8451

Place: Ahmedabad

Date: May 30, 2026



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CIN No. : U31908UP2015PLC071082

GSTIN No. : 09AAVCS8298Q1Z0

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH, 2026

(Amounts in Lakhs)

PARTICULARS.	AS AT 31 March 26	AS AT 31 March 25
	AUDITED	AUDITED
<b>EQUITY AND LIABILITIES.</b>		
Shareholders' funds		
Equity share capital	1,382.70	1,330.40
Reserves and surplus	4,493.06	2,726.43
<b>Sub-total- Shareholder's funds</b>	<b>5,875.76</b>	<b>4,056.83</b>
<b>NON CURRENT LIABILITIES.</b>		
Long Term Borrowing	483.24	569.64
Deferred Tax Liabilities (Net)	6.40	2.83
Long-term provisions	23.22	23.33
<b>Sub-total- Non Current Liabilities</b>	<b>512.86</b>	<b>595.80</b>
<b>CURRENT LIABILITIES.</b>		
Short Term Borrowing	4,429.31	2,814.83
Trade payables		
- Total outstanding dues of micro and small enterprises	172.47	41.08
- Total outstanding dues of creditors other than micro and small enterprises	5,371.05	1,873.36
Other current liabilities	2,608.29	2,301.29
Short term Provisions	618.70	305.24
<b>Sub-total-Current Liabilities</b>	<b>13,199.81</b>	<b>7,335.80</b>
<b>TOTAL</b>	<b>19,588.46</b>	<b>11,988.43</b>
<b>ASSETS.</b>		
<b>Non-current assets</b>		
Property, plant and equipment	439.03	472.70
Other Non Current Assets	1,440.84	1,497.01
Long-term loans and advances	3.58	4.80
<b>Sub-total- Non Current Assets</b>	<b>1,883.45</b>	<b>1,974.51</b>
<b>Current assets</b>		
Inventories	1,275.68	1,202.05
Trade receivables	15,870.93	8,732.46
Cash and cash equivalents	22.09	3.54
Short-term loans and advances	526.20	11.61
Other current assets	10.11	64.26
<b>Sub-total- Current Assets</b>	<b>17,705.00</b>	<b>10,013.92</b>
<b>TOTAL</b>	<b>19,588.46</b>	<b>11,988.43</b>

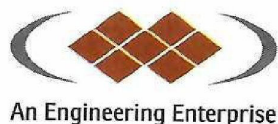
For Safety Controls & Devices Limited

Rajnish Chopra  
Managing Director  
DIN : 07183037

Dated : 30th May, 2026

Place : Lucknow





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CIN No. : U31908UP2015PLC071082

GSTIN No. : 09AAVCS8298Q1Z0

## STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31st MARCH, 2026

(Rs. in Lakhs except EPS)

SR.NO.	PARTICULARS.	6 Months Ended on	6 Months Ended on	6 Months Ended on	Year Ended on	Year Ended on
		31.03.2026 (Refer note 2)	30.09.2025 (UNAUDITED)	31.03.2025 (UNAUDITED)	31.03.2026 (AUDITED)	31.03.2025 (AUDITED)
	<b>INCOMES FROM OPERATIONS</b>					
I	Revenue from Operations	7,320.32	4,381.15	5,743.38	11,701.47	10,256.03
II	Other Income	55.51	48.93	52.74	104.44	94.18
III	Total Income from operations (I + II)	<b>7,375.83</b>	<b>4,430.08</b>	<b>5,796.12</b>	<b>11,805.91</b>	<b>10,350.21</b>
IV	<b>EXPENSES.</b>					
(a)	Cost of materials consumed	5,519.70	2,604.95	4,319.50	8,124.64	7,853.64
(b)	Employee benefits expense	158.53	127.30	133.12	285.83	251.18
(c)	Finance Cost	540.31	380.89	294.58	921.20	601.18
(d)	Depreciation and Amortisation Expenses	19.07	18.12	15.49	37.18	31.60
(e)	Other Expenses	353.28	295.85	255.24	649.13	447.79
	<b>TOTAL EXPENSES (IV (a to e))</b>	<b>6,590.88</b>	<b>3,427.10</b>	<b>5,017.93</b>	<b>10,017.98</b>	<b>9,185.40</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax. (III-IV)</b>	<b>784.95</b>	<b>1,002.98</b>	<b>778.18</b>	<b>1,787.93</b>	<b>1,164.81</b>
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-
VII	<b>Profit/ (Loss) Before Tax. (V-VI)</b>	<b>784.95</b>	<b>1,002.98</b>	<b>778.18</b>	<b>1,787.93</b>	<b>1,164.81</b>
VIII	<b>TAX EXPENSES.</b>					
(a)	Current Tax	194.39	249.06	192.03	443.45	392.90
(b)	Deferred Tax.	3.49	0.07	3.82	3.57	7.50
(c)	Earlier Year Tax Adjustment	(101.47)	-	-	(101.47)	-
	<b>Total Tax Expenses.</b>	<b>96.41</b>	<b>249.14</b>	<b>195.85</b>	<b>345.55</b>	<b>400.41</b>
IX	<b>NET PROFIT / (LOSS) FOR THE PERIOD</b>	<b>688.54</b>	<b>753.84</b>	<b>582.33</b>	<b>1,442.38</b>	<b>764.41</b>
X	Paid up Equity Share Capital (Face value per share)	13,826,999 Rs. 10/-	13,826,999 Rs. 10/-	13,303,999 Rs. 10/-	13,826,999 Rs. 10/-	13,303,999 Rs. 10/-
XI	Earning Per Share (In Rupees)	Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised
(i)	Basic.	5.06	5.63	4.35	10.60	5.94
(ii)	Diluted.	5.06	5.63	4.35	10.60	5.94

### NOTES:

- These financial results were reviewed by the Audit Committee and thereafter have been approved by the Board of Directors of the Company at its Board Meeting held on May 30, 2026. The Statutory Auditors of the Company have audited the Financial results for the year ended March 31, 2026. An Unmodified Opinion has been issued and the same is being filed with stock exchange along with the above results.
- The figures for half Year ended March 31, 2026 are the balancing figures between audited figures for the year ended March 31, 2026 and the unaudited figures for the half year ended September 30, 2025.
- The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
- As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of Ind AS for the preparation of Financial Results.
- The Company is engaged in the business of Engineering, Procurement and Construction (EPC) services, including installation of substations, solar plants, fire protection systems and related infrastructure projects. The management has considered these activities as a single reportable segment based on the nature of services, risks and returns. Accordingly, no separate segment reporting is required in accordance with Accounting Standard 17 - Segment Reporting.
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.
- The Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3, "Cash Flow Statement" issued under the Companies (Accounting Standard) Rules, 2006.

For Safety Controls & Devices Limited

Rajnish Chopra  
Managing Director  
DIN : 07183037  
Dated : 30th May, 2026  
Place : Lucknow





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## CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

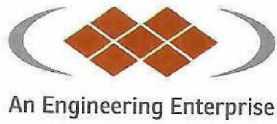
(Amounts in Lakhs)

Particulars	For the Year ended 31 March 2026	For the year ended 31 March 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	1,787.93	1,164.81
Finance cost	921.20	601.18
Depreciation and amortisation Expense	37.18	31.60
Interest income	(104.44)	(94.18)
Operating profit before working capital changes	2,641.87	1,703.42
<b>Movements in working capital:</b>		
<b>Adjusted for (Increase)/Decrease in operating assets</b>		
Trade Receivables	(7,138.47)	(4,002.68)
Long-Term Loans and advances	1.22	73.41
Inventories	(73.62)	(166.95)
Short Term Loans and advances	(514.59)	2,555.80
Other Current Assets	54.15	(38.06)
<b>Adjusted for Increase/(Decrease) in operating liabilities:</b>		
Trade Payables	3,629.09	(583.74)
Provisions	3.81	29.42
Other Current Liabilities	307.00	1,297.30
Cash generated (used in)/from operations	(1,089.55)	867.92
Income tax paid	(32.44)	(1,871.49)
<b>Net cash flow generated (used in)/from operating activities (A)</b>	<b>(1,121.98)</b>	<b>(1,003.57)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase (Net) of property plant & equipment and intangible asset	(3.51)	(211.36)
Investments in / (Redemptions from) fixed deposits	56.17	(264.02)
Interest received	104.44	94.18
<b>Net cash flow from/(used in) investing activities (B)</b>	<b>157.10</b>	<b>(381.20)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Issuing share Capital including share premium	376.56	1,570.25
Net Proceeds / (Repayment) of long and short-term borrowings	1,528.07	405.26
Finance cost	(921.20)	(601.18)
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>983.43</b>	<b>1,374.33</b>
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	18.55	(10.45)
Cash and cash equivalents at the beginning of the Year	3.54	13.99
Cash and cash equivalents at the end of the Year	22.09	3.54

For Safety Controls & Devices Limited

Rajnish Chopra  
Managing Director  
DIN : 07183037  
Dated : 30th May, 2026  
Place : Lucknow





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Date: 30 May 2026

Related party disclosure as required by Accounting standard (AS)-18 "Related Party Disclosures"

**i) Key Management Personnel and its relatives**

Rajnish Chopra - Director and CEO

Anjali Chopra - Director

Abhishek Chopra - Whole Time Director

Shiva Nigam - Key Managerial Personnel (w.e.f 01 August 2025)

Ashutosh Mishra (CFO) - Key Managerial Personnel (w.e.f 23 June 2025)

**ii) Related party transactions and outstanding balances**

The following table provides the total amount of transactions that have been entered into with the related parties for the relevant period and the outstanding balances as at March 31, 2026 and March 31, 2025:

Particulars	Year ended/ As at	Director Remuneration	Loan Taken from Related Party	Loan Repaid to Related Party	Reimburse- ment of expenses	Director Sitting fees	Salary	Amount payable to related parties
Key Management Personnel Rajnish Chopra - Director and CEO	31-Mar-26	34.00	296.56	100.69	-	-	-	262.19
	31-Mar-25	40.00	268.00	199.87	16.13	-	-	69.81
Anjali Chopra - Director	31-Mar-26	-	-	-	-	-	-	-
	31-Mar-25	1.10	-	-	-	1.50	-	-
Shiva Nigam - CS	31-Mar-26	-	-	-	-	-	1.40	-
	31-Mar-25	-	-	-	-	-	-	-
Ashutosh Mishra - CFO	31-Mar-26	-	-	-	9.34	-	3.44	-
	31-Mar-25	-	-	-	3.76	-	2.08	-
Abhishek Chopra - Whole Time Director	31-Mar-26	16.20	-	-	10.42	-	-	-
	31-Mar-25	16.20	-	-	7.28	-	-	-

**Note**

Related party relationships as per Accounting Standard 18 have been identified by the Management. The sale of services to and cost of services from related parties are in the ordinary course of business and are on terms equivalent to those that prevail in arm's length transactions.

For Safety Controls & Devices Limited

(RAJNISH CHOPRA)  
MANAGING DIRECTOR  
DIN: 07183037  
Place: Lucknow





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**CERTIFICATION BY CHIEF FINANCIAL OFFICER OF THE COMPANY UNDER  
REGULATION 33(2) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE  
REQUIREMENTS), 2015**

Pursuant to Regulation 33(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, ASHUTOSH MISHRA – Chief Financial Officer of the **Safety Controls & Devices Limited** (the listed company) hereby certify to the Board that the Standalone Audited Financial Results of Half year & Year ended March 31, 2026 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.

Thanking You,

Yours faithfully

For Safety Controls & Devices Limited

*Ashutosh Mishra*



ASHUTOSH MISHRA  
(CHIEF FINANCIAL OFFICER)

PAN: EXIPM1474D

Date: 30.05.2026

Place: Lucknow



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**DECLARATION PURSUANT TO REGULATION 33(3) (d) OF SEBI (LISTING  
OBLIGATIONS & DISCLOSURE REQUIREMENTS), 2015 REGARDING AUDIT  
REPORT WITH UNMODIFIED OPINION**

Pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, M/s. Panchal S K & Associates, Chartered Accountants have issued Audit Reports with unmodified opinions on the Standalone Annual Audited Financial Statements of the Company for the year ended on March 31, 2026, which were approved by the Board of Directors at its meeting held today, i.e. May 30, 2026.

Thanking You,

Yours faithfully

**For Safety Controls & Devices Ltd**

**(RAJNISH CHOPRA)  
(MANAGING DIRECTOR)**

**DIN: 07183037**

Date: 30.05.2026

Place: Lucknow