



SIMANDHAR IMPEX LIMITED

CIN: L46498MH2023PLC415552

To,

Date: 23/10/2026

The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001

Ref: Trading Symbol: SIMANDHAR

Ref: Scrip Code: 544662

Sub: Outcome of the meeting of the Board of Directors of Simandhar Impex Limited ("Company") held on 23 October, 2026.

Ref: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Dear Sir/Madam,

Pursuant to Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Friday, 23 October 2026, commenced at 02:36 P.M. IST and concluded at 03.10 P.M has considered and approved various matters, inter alia, the Unaudited Financial Results of the Company for the quarter and half-year ended 30 September 2026, along with the Limited Review Report thereon, and the other matters as detailed in the enclosed outcome of the Board Meeting.

Accordingly, please find enclosed herewith the outcome of the Board Meeting for your information and records.

Thanking you,

Yours faithfully,

For Simandhar Impex Limited

Ankita
Wamanrao
Hande
Ankita Hande

Digitally signed by
Ankita Wamanrao
Hande
Date: 2026.10.23
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Company Secretary and Compliance Officer

Encl.: As above





SIMANDHAR IMPEX LIMITED

CIN: L46498MH2023PLC415552

OUTCOME OF THE MEETING OF THE BOARD OF DIRECTORS

Date: Friday, 23 October 2026

Time: Commenced at 02:36 P.M. IST Concluded at 03.10 PM

Mode: Video Conferencing (VC)/Other Audio-Visual Means (OAVM)

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Simandhar Impex Limited ("the Company") hereby informs that the Board of Directors of the Company, at its meeting held on Friday, 23 October 2026, inter alia, considered and approved the following matters:

1. Appointment of Internal Auditor:

Pursuant to the provisions of Section 138 of the Companies Act, 2013, read with Rule 13 of the Companies (Accounts) Rules, 2014, and Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company, at its meeting held on 23 October 2026, based on the recommendation of the Audit Committee, took note of the resignation of M/s. V. K. Surana & Co., Chartered Accountants, as the Internal Auditor of the Company, which had previously been intimated to BSE Limited vide disclosure dated 22.10.2026. The Board further approved the appointment of M/s. M C Asawa & Co., Chartered Accountants, Nagpur (Firm Registration No. 008041C), as the Internal Auditor of the Company for the Financial Year 2026-27, to conduct the internal audit of the functions and activities of the Company.

The detailed disclosure as required under Schedule III-Para A (7) of Part A of Regulation 30 of the SEBI Listing Regulations and SEBI CIRCULAR NO. SEBI CIRCULAR NO. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30,2026 are as under.

Resignation of V. K. Surana & Co., Chartered Accountants as Internal Auditor:

Sr. No.	Particulars	Cessation of M/s V. K. Surana & Co., as the Internal Auditor of the Company
1.	reason for change viz. ~~appointment, re-appointment, resignation, removal, death or otherwise~~	Resignation of M/s. V.K. Surana & Co., Chartered Accountants as Internal Auditor., (Firm Reg. no. 110634W), as Internal Auditor of the Company
2.	date of ~~appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment,~~	With effect from 21 October 2026, due to certain unavoidable circumstances.
3.	brief profile	Not applicable in case of resignation.



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4.	disclosure of relationships between directors	Not Applicable
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Appointment of M/s. M C Asawa & Co., Chartered Accountants as Internal Auditor:

Sr. No.	Particulars	M/s. M C Asawa & Co.
1.	reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment of M/s. M C Asawa & Co., Chartered Accountants as Internal Auditor., (Firm Reg. no. 008041C), as Internal Auditor of the Company
2.	date of appointment/ ~~re-appointment/cessation~~ (as applicable) & term of appointment/ ~~re-appointment~~ ;	23 October 2026, for the financial year 2026-27
3.	brief profile	M/s M. C. Asawa & Co. (Firm Reg. no. 008041C) is a firm of Chartered Accountants registered with the Institute of Chartered Accountants of India (ICAI) since 1997 and based in Nagpur. The firm is led by CA Mukund Sarda (FCA) and provides audit, assurance, taxation, accounting and financial advisory services to listed companies, IPO-bound entities and mid-sized businesses across various sectors. The firm has relevant experience in internal audit, risk assurance, internal financial control (IFC) reviews, statutory and tax audits, Ind AS implementation, financial due diligence, SOP formulation and accounting manual preparation. Its internal audit expertise includes process walkthroughs, risk and control matrix preparation, testing of design and operating effectiveness of controls, and transaction-level reviews and reconciliations covering sales, GST, TDS/TCS, payroll statutory dues, inventory and procurement processes. The firm's professional experience includes over 12 years of relevant audit and assurance experience, including experience with Deloitte Haskins & Sells LLP, Mumbai, and more than 35 Ind AS implementation and conversion

Registered Office: A-811 Jaswanti Allied Business Center, Kanchpada, Malad West, Mumbai-400064

Email: info@Simandharimpex.com, simandharimpexlimited@gmail.com Contact No: +91-7798807002



SIMANDHAR IMPEX LIMITED

CIN: L46498MH2023PLC415552

		assignments for listed and IPO-bound companies. The firm has served clients across trading, manufacturing, healthcare, logistics, real estate and infrastructure, including Wellness Forever, NOCIL Limited, CarTrade.com, Farmico Cold Chain & Logistics Limited and the Nagpur Metro Rail Project.
4.	disclosure of relationships between directors	Not Applicable

2. Approval of Unaudited Standalone Financial Results for the Quarter and half year ended September 30, 2026

Pursuant to the provisions of Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company, at its meeting held today, i.e., 23 October 2026, has considered and approved the Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30 September 2026, as recommended by the Audit Committee.

The Board also took note of the Limited Review Report issued by the Statutory Auditors of the Company on the aforesaid Unaudited Standalone Financial Results.

In compliance with **Regulation 33 of the SEBI (LODR) Regulations, 2015**, the following documents are enclosed as **Annexure**:

- Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30 September 2026.
- Limited Review Report issued by the Statutory Auditors on the aforesaid Unaudited Standalone Financial Results.

3. Revised Policies

The Board of Directors of the Company, considered and approved the revised policies of the Company, as applicable, based on the recommendations of the Nomination and Remuneration Committee and the Audit Committee.

The revised policies approved by the Board are as follows:

A. Policies recommended by the Nomination and Remuneration Committee and approved by the Board:

- Nomination and Remuneration Policy;
- Terms and Conditions of Appointment/Re-appointment of Independent Directors;



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3. Criteria for Making Payments to Non-Executive Directors;
4. Code of Conduct for the Board of Directors and Senior Management Personnel;
5. Policy to Promote Diversity on the Board of Directors; and
6. Familiarisation Programme for Independent Directors.

B. Policies recommended by the Audit Committee and approved by the Board:

7. Related Party Transaction Policy; and
8. Vigil Mechanism/Whistle Blower Policy.

C. Other policies approved by the Board:

9. Preservation of Documents and Archival Policy;
10. Policy for Determination of Materiality of Events or Information;
11. Code of Conduct for Prevention of Insider Trading and Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information; and
12. Policy on Prevention of Sexual Harassment of Women at Workplace (POSH Policy).

The revised Policy for Determination of Materiality of Events or Information specifies the Key Managerial Personnel authorised under Regulation 30(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to determine the materiality of events or information and make disclosures to the Stock Exchange.

Further, the revised POSH Policy authorises Ms. Neha Hardeepsingh Narang, Non-Executive Non-Independent Woman Director, to oversee and facilitate policy implementation, including awareness and communication measures and facilitating access to the Local Committee, wherever applicable. Such authorisation does not extend to conducting any statutory inquiry or adjudicating any complaint under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The revised policies shall be effective from the conclusion of the Board Meeting held on 23 October 2026.

4. Appointment of Chairman of the Executive Committee

The Board of Directors of the Company, at its meeting held on 23 October 2026, approved the appointment of Mr. Amit Suresh Ninawe, Executive Director and Chief Financial Officer of the Company, as the Chairman of the Executive Committee of the Board, with effect from 23 October 2026.



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Consequent upon the aforesaid appointment, the composition of the Executive Committee shall be as follows:

1. Mr. Amit Suresh Ninawe – Chairman;
2. Mr. Lalit Naresh Nagdev – Member; and
3. Ms. Neha Hardeepsingh Narang – Member.

The existing terms of reference, powers and functions of the Executive Committee shall continue to remain in force, unless otherwise modified by the Board from time to time.

5. Designation of Company Secretary as the Designated Person for Furnishing Information in Respect of Beneficial Interest in Shares

The Board of Directors of the Company, at its meeting held on 23 October 2026, pursuant to Rule 9(4) and Rule 9(5) of the Companies (Management and Administration) Rules, 2014, read with Section 89 of the Companies Act, 2013, approved the designation of Ms. Ankita Hande, Company Secretary of the Company, as the Designated Person responsible for furnishing information and extending cooperation to the Registrar of Companies or any other authorised officer in respect of beneficial interest in the shares of the Company.

Ms. Ankita Hande is authorised to furnish the requisite information, declarations, documents and clarifications, as may be required by the concerned authorities, in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

The Board also took note of the minutes of the preceding Board Meeting and the meetings of the Audit Committee, Nomination and Remuneration Committee and Executive Committee, the decisions and recommendations of the Stakeholders Relationship Committee, Nomination and Remuneration Committee and Audit Committee, and the Action Taken Report in respect of applicable statutory and SEBI regulatory disclosures and filings.

The meeting commenced at 02:36 P.M. and concluded at 03.10 P.M.

The above information is being submitted for your information and records.

For Simandhar Impex Limited

Ankita
Wamanrao
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Hande
Ankita Hande

Digitally signed by
Ankita Wamanrao
Hande
Date: 2026.10.23
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Company Secretary and Compliance Officer
Memb no. A57574



Date: 23 October 2026

Place: Mumbai



SIMANDHAR IMPEX LIMITED

CIN: L46498MH2023PLC415552

Encl.:

1. Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026.
2. Limited Review Report.

SIMANDHAR IMPEX LIMITED

CIN : L46498MH2023PLC415552

Registered Office: 811 A Wing, Jaswanti Allied Business Centre Ramchandra Lane Extn., Malad West Mumbai City - 400064

Email: info@simandharimpex.com

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Figures in Lakhs)

SR No.	Particulars	For the period Ended	For the period ended
		01-04-2026	01-04-2025
		30-09-2026	31-03-2026
		(Un-audited)	(Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	1.12	9.00
	(b) Capital work in progress		
	(c) Financial Assets		
	(i) Trade Receivables, non-current		
	(ii) Non- Current Investments	6.63	7.08
	(iii) Loans, Non-Current	0.00	0.00
	(d) Deferred tax assets (net)	0.00	0.00
	(e) Other non-current assets	0.00	0.00
	(f) Income tax (net)		
	Total Non - Current Assets	7.75	16.08
2	Current assets		
	(a) Inventories	0.00	0.00
	(b) Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade receivables, Current	13.55	228.97
	(iii) Cash and cash equivalents	0.82	0.00
	(iv) Bank balances other than (iii) above	290.00	0.97
	(v) Loans, Current	0.10	0.10
	(vi) Other financial assets	0.00	0.00
	(c) Other current assets	0.62	226.37
	Total Current Assets	305.09	456.41
	TOTAL ASSETS (1+2)	312.84	472.49
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	305.69	305.69
	(b) Other Equity	3.59	20.82
	Total Equity	309.28	326.52
2	Liabilities		
a	Non-current liabilities		
	(a) Borrowings, non-current	0.00	0.00
	(b) Trade Payables, non-current	0.00	0.00
	(c) Provisions, non-current	0.00	0.00
	(d) Deferred tax liability (net)	0.00	0.00
	(e) Other Non-Current Liabilities	0.00	0.00
	Total Non-Current liabilities (a)	0.00	0.00
b	Current Liabilities		
	(a) Borrowings, current	0.12	16.17
	(b) Trade Payables, current	0.34	129.15
	(c) Provisions, current	0.00	0.00
	(d) Current Tax liabilities(net)	0.15	0.15
	(e) Other Current Liabilities	2.95	0.50
	Total Current liabilities (b)	3.56	145.97
	Total Liabilities (a+b)	3.56	145.97
	TOTAL EQUITY AND LIABILITIES (1+2)	312.84	472.49

Place : Mumbai
Date : 23rd October, 2026



By order of the Board of Directors of
Simandhar Impex Limited

Amit Suresh
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Amit Suresh
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Date: 2026.10.23
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Lalit Nagdev
Nagdev
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Lalit Nagdev
Nagdev
Date: 2026.10.23
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Amit Ninawe
Exc. Director & CFO
DIN: 11707767

Lalit Nagde
Exc. Director & CEO
DIN: 11709670

SIMANDHAR IMPEX LIMITED

CIN : L46498MH2023PLC415552

Registered Office: 811 A Wing, Jaswanti Allied Business Centre Ramchandra Lane Extn., Malad West Mumbai City - 400064

Email: info@simandharimpex.com

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

SR No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		01-07-2026	01-04-2026	01-07-2025	01-04-2026	01-04-2025	01-04-2025
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from operations	0.00	7.63	0.00	7.63	0.00	154.40
2	Other income	0.00	0.00	0.00	0.00	0.00	0.00
3	Total Income from Operations (net) (1+2)	0.00	7.63	0.00	7.63	0.00	154.40
4	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	146.11
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (opening-Closing)	0.00	0.00	0.00	0.00	0.00	0.00
	(D) Employee benefits expense	7.93	0.25	0.00	8.18	0.00	2.25
	(E) Finance cost	0.00	0.00	0.00	0.00	0.00	0.01
	(F) Depreciation and amortization expense	0.08	0.00	0.00	0.08	0.00	0.00
	(g) Other expenses	2.66	13.94	0.24	16.60	0.47	4.70
	Total expenses	10.67	14.19	0.24	24.86	0.47	153.07
5	Profit / (Loss) from operations before exceptional items and tax (3-4)	-10.67	-6.56	-0.24	-17.23	-0.47	1.33
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.75
7	Profit/(Loss) before tax (5+ 6)	-10.67	-6.56	-0.24	-17.23	-0.47	0.58
8	Tax expense:						
	(a) Current	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deferred	0.00	0.00	0.00	0.00	0.00	0.00
	Total Tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Net Profit / (Loss) after tax (7-8)	-10.67	-6.56	-0.24	-17.23	-0.47	0.58
10	Other Comprehensive Income						
(A)	i) Item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to item that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
(B)	i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income for the period / Year (Comprising profit and other comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income Income (9+10)	-10.67	-6.56	-0.24	-17.23	-0.47	0.58
	Earnings Per Share (not annualised)						
12	Paid up Equity share Capital (Face Value of Rs. 10/- each)	305.69	305.69	1.00	305.69	1.00	305.69
13	Earnings per share (of Rs.10/- each) (not annualised)						
	(a)Basic	-0.03	-0.02	-0.24	-0.06	-0.47	0.00
	(b) Diluted	-0.03	-0.02	-0.24	-0.06	-0.47	0.00

Notes :

- The above Standalone Unaudited Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at Its meeting held on 23rd October, 2026. The figures for the quarter and half year ended September 30, 2026 and have been reviewed by the statutory auditors of the company.
- The Above Financial Results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with rule 3 or the Companies (Indian Accounting Standards) Rules, 2015 as amended and other recognized accounting practices and policies to the extent applicable.
- In the Meeting of Board of Directors held on 14th May, 2024 the Board had approved the Scheme of Arrangement and the De-merger of Jewellery Business of the Company into Simandhar Impex Ltd (100% Subsidiary of the Company) on going concern basis. The company has received Observation Letter from BSE Limited vide letter no. DCS/ AMALI/TS/R37 /3512/2024-25 dated 5th February, 2025 and the Company had received No objection certificate and Consent from Creditors for dispensation of the their meeting and received approval from Shareholders at the meeting of the Company held on 20th June, 2025 conducted as per the order received from Hon'ble National Company Law Tribunal, Mumbai (NCLT) dated 24th April 2025. On October 13, 2025, the Hon'ble National Company Law Tribunal, Mumbai (NCLT) sanctioned the Scheme. The Company received the certified true copy of the order on October 16, 2025. Consequent upon filing of the certified copies of NCLT order by the Company and the Resulting company with the respective jurisdictional Registrar of Companies on October 17, 2025, the Scheme has become effective from October 17, 2025. The Scheme, Inter alia, provided for de-merger, transfer and vesting of the Jewellery Business from the Company into the Resulting Company on a going concern basis and Issuance of three equity share in the Resulting Company for every Ten equity share held in the Company as on the record date i.e. November 5, 2025. On November 8, 2025, the Resulting Company has allotted 30,56,925 fully paid-up equity shares of face value of Rs. 10/- each, to the shareholders of the Demerged Company as on the record date i.e. November 5, 2025, in the share exchange ratio 3:10 i.e. 3 (Three) fully paid-up equity share of the Resulting Company having face value of Rs.10/- each for every 10 (Ten) fully paid-up equity share of Rs. 10/- each of the Company. The equity shares of the Resulting Company listed on BSE Limited on December 22, 2025. Management has accounted for the demerger in accordance with the accounting treatment specified in the sanctioned Scheme as a common control transaction wherein assets and Liabilities have been transferred to Resulting Company at their respective book values.
- The figure for the quarter ended March 31, 2026 as reported in these financial results are the balancing figure between audited figure in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the financial year, which were only reviewed and not subject to audit.
- The above Financial Results are also available on our website www.simandharimpex.com and stock exchange website www.bseindia.com.
- Previous periods / years' figures. have been re-grouped / re-classified, where necessary to make it comparable with the current period.



By order of the Board of Directors of
Impex Limited

Amit
Suresh
Ninawe

Amit Ninawe
Exc. Director and CFO
DIN: 11707767

Lalit
Nagdev
Nagdev

Lalit Nagdev
Exc. Director and CEO
DIN: 11709670

Simandhar

Place : Mumbai
Date : 23rd October, 2026

SIMANDHAR IMPEX LIMITED

CIN : L46498MH2023PLC415552

Registered Office: 811 A Wing, Jaswanti Allied Business Centre Ramchandra Lane Extn., Malad West Mumbai City - 400064

Email: info@simandharimpex.com

CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2026

(Figures in Lakhs)

SR No.	Particulars	For the period Ended	For the period ended
		01-04-2026	01-04-2025
		30-09-2026	31-03-2026
		(Un-audited)	(Audited)
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	-17.23	0.58
	Adjustments for:-		
	Finance Cost	0.00	0.01
	Depreciation	0.08	0.00
	Operating Profit before working capital changes	0.00	0.59
	Increase / (Decrease) in Short Term Borrowings	-16.05	12.04
	Increase / (Decrease) in Trade Payables	-128.81	129.02
	Increase / (Decrease) in Other Current Liabilities	2.45	0.64
	Increase / (Decrease) in Short term Provision	0	0.00
	(Increase) / Decrease in Inventories	0	0.00
	(Increase) / Decrease in Trade Receivable	215.42	-228.97
	(Increase) / Decrease in Other current assets	225.75	-226.37
	(Increase) / Decrease in Other Non current assets	0.45	-3.10
	Operating Profit after working capital changes	282.05	-316.16
	Less: Income Tax Paid	0.00	-0.15
	Net Cash from/ (used in) Operating Activities	282.05	-316.31
B	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets	7.80	-9.00
	Net Cash from/ (used in) Investing Activities	7.80	-9.00
C	Cash Flow from Financing Activities :		
	Proceeds from issue of shares from Demerger	0.00	304.69
	Capital Reserves from Demerger	0.00	21.56
	Finance Cost	0.00	-0.01
	Net Cash from/ (used in) Financing Activities	0.00	326.25
	Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	289.85	0.94
	Cash & Cash Equivalents as at the beginning of the year	0.97	0.03
	Cash & Cash Equivalents as at the end of the year	290.82	0.97
	Components of Cash and Cash Equivalents:		
	Cash and Bank Accounts	290.82	0.97

By order of the Board of Directors of
Simandhar Impex Limited



Amit
Suresh
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by Amit Suresh
Ninawe
Date: 2026.10.23
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Lalit
Naresh
Nagdev

Digitally signed
by Lalit Naresh
Nagdev
Date: 2026.10.23
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Amit Ninawe
Exc. Director & CFO
DIN: 11707767

Lalit Nagdev
Exc. Director & CEO
DIN: 11709670

Place : Mumbai
Date : 23rd October 2026

Independent Auditor's Review Report on the Unaudited quarter and half year ended financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

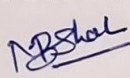
To the Board of Directors
Simandhar Impex Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Simandhar Impex Limited ("the Company") for the quarter ended 30th September, 2026 and Year to date results for the period 1st April, 2026 to 30th September, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, amended (the "Listing Relations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS - 34), as prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Bohara Shah & Co.

Chartered Accountants

ICAI Firm Registration No. 143865W


Monik B. Shah
(Partner)

Membership No. 160452

Place: Mumbai

Date: 23rd October, 2026

UDIN: 26160452AKWOQU7767

