

Date: 13th October, 2026

To,
The General Manager,
Listing Department,
BSE Limited
Pheeroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001,
Maharashtra India

Symbol: DHARTI
Scrip Code: 531171

ISIN: INE248C01021

Dear Sir/Madam,

Subject: Outcome of the Fourth Board Meeting of FY 2026-2027 of the Board of Directors of the Company held on Tuesday, 13th October, 2026

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at their Meeting held today i.e. Tuesday, 13th October, 2026 has inter alia, noted and approved the following business:

1. Audited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2026 along with the Interim Audit Report thereon.

A copy of aforesaid Financial Results along with Auditor's Interim Audit Report thereon as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with declaration of unmodified report is enclosed herewith as **Annexure – I**, for your record and reference.

- 2. Recommended issue of bonus equity shares in the proportion of 1:1, that is 1 (One) bonus equity share of Rs. 10/- each for every 1 (One) fully paid-up equity shares held by public shareholders (except Promoter and Promoter Group), as on the record date in order to achieve compliance with the minimum public shareholding requirement mandated under rule 19A of the Securities Contracts (Regulation) Rules, 1957 read with regulation 38 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, subject to approval of the Members of the Company;**

*The Details as required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026, is enclosed as **Annexure – II**.*

- 3. Approval of appointment of M/S J M Patel & Bros, Chartered Accountants as Tax Auditor of the Company, as recommended by the Audit Committee.**



The Board considered and approved the appointment of M/S J M Patel & Bros, Chartered Accountants as Tax Auditor of the company for the Financial Year 2026-27 to conduct the tax audit and furnish the Tax Audit Report in the prescribed Form as specified under the Income Tax Act, 1961.

*The Details as required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026, with respect to change in management is enclosed as **Annexure – III**.*

4. Change in Registrar & Transfer Agent (RTA) of the Company from System Support Services to Bigshare Services Private Limited (“Bigshare”).

System Support Services will continue to serve as the Company’s RTA until the completion of data transition, shifting of electronic connectivity, and other related procedures, along with receipt of necessary confirmations/ approval from NSDL, CDSL and other authority, if any. The formalities for change of RTA including documentation, execution of agreement, shifting of electronic connectivity and transition of data will be done by the Company in due course.

*The Details as required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026, with respect to change in management is enclosed as **Annexure – IV**.*

5. Notice calling the Extra-Ordinary General Meeting of the members of the Company to be held on Friday, the 06th day of November, 2026, through video conferencing and/or other audio-visual means in compliance with applicable provisions of the Companies Act, 2013 and MCA Circulars, to seek Shareholders’ approval for Bonus Issue;
6. Appointed Bigshare Services Private Limited as Remote E-Voting Agency for resolutions proposed to be passed at Extra Ordinary General Meeting;
7. Appointment of M/s. Dharti Patel & Associates, Practicing Company Secretaries, as Scrutinizer for conducting the e- voting process in a fair and transparent manner.

The copy of the notice of Extra Ordinary General Meeting will be submitted to the Stock Exchange, E-voting Agency as soon as the same will be emailed to the eligible Shareholders.

The Board Meeting commenced at 03:00 P.M. and concluded at 05:00 P.M.

You are requested to take the same on your record.



Yours Faithfully,

For Dharti Proteins Limited

TWINKLE
BIPINCHANDRA
GAJJAR

Twinkle Bipinchandra Gajjar is a Chartered Accountant and a member of the Institute of Cost Accountants of India. She is also a member of the Institute of Company Secretaries of India. She is currently working as a Company Secretary for Dharti Proteins Limited.

Twinkle Bipinchandra Gajjar
Company Secretary and Compliance Officer
ICSI Membership No. A77101





Independent Auditor's Report (unmodified Opinion) on Audited standalone Quarterly Financial Results for quarter and half year ended on September 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

To,
The Board of Directors
DHARTI PROTEINS LIMITED
(Formerly known as Devika Proteins Limited)
A-1115, TITANIUM BUSINESS PARK,
NEAR MAKARBA UNDERPASS,
MAKARBA, JIVRAJ PARK,
AHMEDABAD, GUJARAT, 380051

Report on the audit of the Standalone Financial Results Opinion

I have audited the accompanying standalone quarterly financial result of DHARTI PROTEINS LIMITED (Formerly known as Devika Proteins Limited) (the company) for the quarter ended September 30, 2026 and results for the period from 01st April, 2026 to 30th September, 2026, 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 my opinion and to the best of my information and according to the explanations given to me these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"); 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 comprehensive income and other financial information of the Company for the quarter ended 30th September 2026 and for the period from 1st April 2026 to 30th September 2026.



Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of my report. I am 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 my audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. During the quarter/period under review, the Company received a waiver of unsecured loan amounting to Rs. 314.50 lakhs from its Managing Director, who had advanced the said loan to the Company, as per the approved resolution plan. The Company has recognised the amount of loan waived as other income in the Statement of Profit and Loss for the period.

I have considered this matter significant to my audit due to the material amount involved, the nature of the transaction with a related party, and the resulting impact on the reported financial performance of the Company. Accordingly, I evaluated the terms and conditions of the loan waiver, examined the relevant confirmations and supporting documentation, assessed the accounting treatment adopted by the Company with reference to the applicable accounting standards, and considered the adequacy of the related-party disclosures in the financial results.

Based on the audit procedures performed, I assessed the appropriateness of the recognition of the loan waiver as other income and the related disclosures made by the Company in its financial results.

My opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the periodical standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed



under Section 133 of the Act read with relevant rules issued there under 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Standalone Financial Results

My 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 My 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 standalone financial results.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the standalone 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 my 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

Other Matters

The standalone annual financial results include the results for the quarter and half year ended 30th September, 2026 being the balancing figure.

The standalone financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges on which the Company's shares are listed. These results are based on and should be read with the unaudited standalone financial statement of the Company for the period ended 30th June, 2026 on which I issued an unmodified audit opinion.

As per my attached report of even date

For, N.S. NANAVATI & CO.,
Chartered Accountants

Firm No. 134235W



(CA NITESH NANAVATI)

(Proprietor)

M No: - 143769

UDIN: 26143769PNOBPU9546

Place: Ahmedabad

Date: 13.10.2026

Dharti Proteins Limited Reg. Office: A-1115, Titanium Business Park, Near Makarba Underpass, Makarba, Jivraj Park, Ahmedabad, Gujarat, 380051 (CIN-L46200GJ1994PLC022199)							
(Rs. in Lakhs)							
Standalone Statement of Audited Financial Results for the Quarter and Half Year Ended September 30, 2026							
Sr. No.	Particulars	Quarter Ended			For The Six Months ended		Year to date
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from Operations	285.13	-	-	285.13	-	-
2	Other Income	314.50	0.06	0.20	314.56	2.49	2.97
3	Total Revenue (1 + 2)	599.63	0.06	0.20	599.69	2.49	2.97
4	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	140.92	-	-	140.92	-	-
	Changes in inventories of finished goods work-in-progress	-	-	-	-	-	-
	Employee benefits expense	2.76	2.64	-	5.40	-	0.44
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expense	-	-	0.09	-	0.17	-
	Other expenses	14.60	11.70	0.53	26.30	7.33	17.17
	Total expenses	158.28	14.34	0.62	172.62	7.50	17.61
5	Profit before exceptional and extraordinary items and tax (3 - Total expenses)	441.35	(14.28)	(0.42)	427.06	(5.01)	(14.64)
6	Exceptional items						70.01
7	Profit before extraordinary items and tax (5 - 6)	441.35	(14.28)	(0.42)	427.06	(5.01)	(84.65)
8	Extraordinary items						-
9	Profit before tax (7 - 8)	441.35	(14.28)	(0.42)	427.06	(5.01)	(84.65)
10	Tax expense : (a+b+c)	104.11	-	-	104.11	-	-
	(a) Current tax	104.11	-	-	104.11	-	-
	(b) Deferred tax	-	-	-	-	-	-
	(c) MAT Credit Entitlement	-	-	-	-	-	-
11	Profit for the period from continuing operations	337.24	(14.28)	(0.42)	322.96	(5.01)	(84.65)
12	Profit from discontinuing operations	-	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-	-
14	Profit from Discontinuing operations (after tax) (12-13)	-	-	-	-	-	-
15	Profit for the period (11 + 14)	337.24	(14.28)	(0.42)	322.96	(5.01)	(84.65)
16	Share of Profit of Associates						-
	Minority Interest						-
17	Profit for the period (15 + 16)	337.24	(14.28)	(0.42)	322.96	(5.01)	(84.65)
18	Other Comprehensive Income (Net of Tax)						-
19	Total Comprehensive Income (After Tax) (17 + 18)	337.24	(14.28)	(0.42)	322.96	(5.01)	(84.65)
20	Paid up Equity Share Capital (Face value of Rs. 10/- each)	50.00	50.00	1027.72	50.00	1027.72	50.00
	Reserves excluding Revaluation Reserve						(313.62)
21	Earnings per equity share:						
	(1) Basic	67.45	(2.86)	(0.00)	64.59	(0.05)	(16.93)
	(2) Diluted	67.45	(2.86)	(0.00)	64.59	(0.05)	(16.93)

- The financial results for the quarter and half year ended on September 30, 2026 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as per section 133 of the Companies Act, 2013 and other applicable accounting policies and practices.
- Figures for the earlier period(s) have been regrouped, wherever necessary
- The statutory Auditors of the company have audited the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015 and have issued unmodified report on these results.
- Earnings per share for the quarter ended has been calculated as per weighted average formula and diluted Earnings per share has been calculated as required.
- The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on October 13, 2026.

Date: 13.10.2026
Place: Ahmedabad



For and on behalf of board

[Signature]

Jatinbhai Ramanbhai Patel
Managing Director
DIN: 06973337

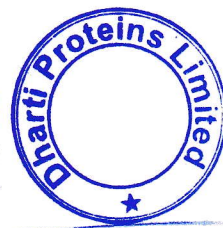
DHARTI PROTEINS LIMITED
(Formerly known as Devika Proteins Limited)
Reg. Off.: A-1115, TITANIUM BUSINESS PARK, NR. MAKARBA UNDERPASS, MAKARBA, JIVRAJ PARK, AHMEDABAD, GUJARAT,
INDIA, 380051
(CIN- L46200GJ1994PLC022199)

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	Notes	As At September 30, 2026	As At March 31, 2026
I. ASSETS			
1 NON-CURRENT ASSETS			
a) Property, Plant and Equipment	1	46.55	46.55
b) Financial Assets			
i. Long Term Loans and Advances	2	00.00	00.00
Total non-current assets		46.55	46.55
2 CURRENT ASSETS			
a) Financial Assets			
i. Investment	3	00.00	17.00
ii. Trade Receivables	4	285.13	00.00
iii. Cash and Bank Balances			
a) Cash and Cash Equivalents	5	09.63	03.29
iv. Loans			
b) Other Current Assets (to be specified)	6	07.89	05.46
Total Current Assets		302.65	25.75
TOTAL ASSETS (1 + 2)		349.20	72.30
II EQUITY AND LIABILITIES			
1 EQUITY			
a) Equity Share Capital	7	50.00	50.00
b) Other Equity	8	09.34	-313.62
Total Equity		58.44	-263.62
2 LIABILITIES			
A. NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i. Borrowings	9	40.00	334.11
Total Non-Current Liabilities (A)		40.00	334.11
B. CURRENT LIABILITIES			
a) Financial Liabilities			
i. Borrowings	9	00.00	00.00
ii. Trade and Other Payables	10		
A) Total Outstanding to Micro and Small Enterprise		142.53	00.00
B) Total Outstanding to Others		107.33	01.82
b). Other Current Liabilities	11	00.00	00.00
c) Provisions			
v. Current Tax Liability (Net)			
Total Current Liabilities (B)		249.86	01.82
Total Liabilities (A + B)		289.86	335.92
TOTAL EQUITY AND LIABILITIES (1 + 2)		349.20	72.30

For and on behalf of the Board of Directors
DHARTI PROTEINS LIMITED



JATINBHAI RAMANBHAI PATEL
Managing Director
DIN: 06973337
Place: Ahmedabad
Date: 13.10.2026

DHARTI PROTEINS LIMITED
(Formerly known as Devika Proteins Limited)
Reg. Off.: A-1115, TITANIUM BUSINESS PARK, NR. MAKARBA UNDERPASS, MAKARBA, JIVRAI PARK, AHMEDABAD, GUJARAT,
INDIA, 380051
(CIN- L46200GJ1994PLC022199)

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	As at September 30, 2026	As at March 31, 2026
A Cash Flow From Operating Activities		
Profit (Loss) Before Tax	427.06	-84.65
Adjustments For:		
Depreciation and Amortisation Expenses	00.00	00.00
Other Income	-00.06	-02.97
Non Cash Income	-314.50	00.00
Operating (Loss) Before Working Capital Changes	112.51	-87.62
Movements in Working Capital :		
(Increase)/Decrease in Trade Receivable	-285.13	00.00
(Increase)/Decrease in Current Investment	17.00	00.00
(Increase)/Decrease in Other Current Assets	-02.43	-02.25
Increase / (Decrease) in Other Current Liabilities	01.42	-375.18
Increase / (Decrease) in Trade Payables	142.53	-05.05
Cash (used) in operations	-14.11	-470.10
Direct Taxes Paid (Net of Refunds)		
Net Cash Outflow From Operating Activities	-14.11	-470.10
B. Cash Flows From Investing Activities		
Investment in Fixed Deposit	00.00	308.83
Interest Received	00.06	02.97
Net Cash (Outflow) from Investing Activities	00.06	311.80
C. Cash Flows From Financing Activities		
Increase /(Decrease) Borrowings	20.39	-15.81
Issue of Shares	00.00	47.50
Net Cash Inflow from Financing Activities	20.39	31.69
D. Net Increase in Cash & Cash Equivalents (A + B + C)	06.34	-126.61
E. Cash & Cash Equivalents at the beginning of the year / period	03.29	129.90
F. Cash & Cash Equivalents at the end of the year / period	09.64	03.29
Component of Cash and Cash Equivalents		
Cash on hand		
Balances with Scheduled Bank		
- On Current Accounts	09.64	03.29
- Deposits with original maturity of less than three months		
Cash and Cash Equivalents at the end of the year / period	09.64	03.29

Notes:

- 1) The Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS 7 on Cash Flow Statements notified under Section 133 of The Companies Act 2013, read together with Paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).
- 2) Disclosure with regards to changes in liabilities arising from Financing activities as set out in Ind AS 7 – Statement of Cash flows is presented under

Ind AS 7 Statement of Cash Flows: Disclosure Initiative

Ind AS 7 require entities to provide disclosure of changes in their liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes (such as foreign exchange gains or losses). The Company has provided the information for current period.

As at September 30, 2026

Particulars	Opening Balance	Non-Cash Changes	Cash Flows	Closing Balance
Long term Borrowings	334.11	(314.50)	20.39	40.00
Short term Borrowings	0	0	0	0
Total liabilities from financing activities	334.11	(314.50)	20.39	40.00

As at March 31, 2026

Particulars	Opening Balance	Non-Cash Changes	Cash Flows	Closing Balance
Long term Borrowings	205.73	144.19	(15.81)	334.11
Short term Borrowings	0	0	0	0
Total liabilities from financing activities	205.73	144.19	(15.81)	334.11

For and on behalf of the Board of Directors
DHARTI PROTEINS LIMITED



JATINBHAI RAMANBHAI PATEL
Managing Director
DIN: 06973337
Place: Ahmedabad
Date: 13.10.2026

13th October, 2026

To,
BSE Limited,
Corporate Relations Department,
P.J. Towers, 1st Floor,
Dalal Street, Mumbai-400001

Symbol: DHARTI
Scrip Code: 531171
ISIN: INE248C01021

Subject: Declaration in respect of Auditor's Report with Unmodified Opinion

Ref:- Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

We hereby declare that the Statutory Auditors of the Company, M/s. N. S. Nanavati & Co., Chartered Accountants (Firm's Registration No.: 134235W), Ahmedabad, have issued the Audit Report with Unmodified Opinion in respect of the Audited Standalone Financial Results for the quarter and half year ended September 30, 2026.

Kindly take note of the same.

For DHARTI PROTEINS LIMITED



Sohan Lal
Chief Financial Officer



Annexure-II

Details as required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/1/3762/2026 dated January 30, 2026

Sr.No	Particulars	Details
1	Whether bonus is out of free reserves created out of profits or share premium account	The issuance of bonus shares shall be from capitalization of free reserves subject to the approval of the Shareholders.
2	Bonus Ratio	1:1 i.e 1 (One) new fully paid-up Equity Shares of Rs. 10/- (Rupees Ten Only) each for every 1 (One) existing fully paid-up Equity Share of Rs. 10/- (Rupees Ten Only) to the eligible public shareholders other than promoter and promoter group of the Company as on record date.
3	Details of share capital - pre and post bonus issue	Pre-bonus issue paid-up share capital as on date: 5,00,000 equity shares of face value Rs. 10/- each aggregating to Rs. 50,00,000/-. Post-bonus issue paid-up share capital as on date: 5,75,000 equity shares of face value Rs. 10/- each aggregating to Rs. 57,50,000/-
4	Free reserves and/or share premium required for implementing the bonus issue	Rs. 7,50,000, the actual amount of free reserves will be determined based on the paid-up share capital as on the record date.
5	Free reserves and/or share premium available for capitalization and the date as on which such balance is available;	Free reserves of Rs. 9.34 Lakhs as on 30.09.2026
6	Whether the aforesaid figures are audited	Yes
7	Estimated date by which such bonus shares would be credited/dispatched	Within two months from the date of the Board Meeting i.e. on or before December 13, 2026



Annexure-III

Details as required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026

Sr.No.	Particulars	Details
1.	Name of the Firm	M/s J M Patel & Bros
2.	Reason for change viz. appointment, Resignation, Removal, Death or otherwise;	Appointment: Appointment of M/S J M Patel & Bros, Chartered Accountants as Tax Auditor of the Company is being made to conduct the tax audit and furnish the Tax Audit Report for the Financial Year 2026-27.
3.	Date of Appointment/ Cessation (as applicable) & Terms of appointment	Appointed in Board meeting held on October 13, 2026 to conduct the Tax Audit of the Company for the Financial Year 2026-27
4.	Brief Profile (in case of appointment)	Name: Jaswant Bhai M Patel Registration No.: 107707W Constitution: Proprietary Firm Brief Profile: CA J. M. PATEL is a fellow member of ICAI having expertise in Statutory Audit, Income tax practices, with an experience of more than 48 years. He is practicing since 1976 and having wide experience in a profession with specialization in Audit and Assurance, Advisor to various corporate to Direct and Indirect Taxes and Project Financing. A long-standing relationship with clients is mainly due to his ability to win confidence of clients by delivering timely and effective advice/service.
5.	Disclosure of relationships between directors (in case of appointment of a director).	NA
6.	Information as required pursuant to BSE Circular ref. no. LIST/COMP/14/ 2018-19 and NSE ref. no. NSE/CML/2018/24, dated June 20, 2018.	NA



Annexure-IV

Details as required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026

Sr.No.	Particulars	Details
1.	Reason for appointment or discontinuation	Bigshare has a robust workforce of experienced professionals and provides multiple e-solutions to listed entities for share related activities. It has a fully established scalable electronic interface to address shareholder queries and grievances as required by SEBI. Bigshare has technologically advanced infrastructural framework to provide quick and quality services, presence, capacity to align with share registry activities and wider reach to the shareholders' base of the Company.
2.	Date on which above would become effective	The effective date of appointment will be communicated in due course after receiving No Objection Certificate (NOC) from the existing RTA and after entering into the Tripartite Agreements between Bigshare, System Support Services and the Company.

