



October 14, 2026

To,  
BSE Limited,  
The Manager  
**Department of Corporate Services**  
Phiroze Jeejeebhoy  
Towers, Dalal Street,  
Mumbai-400001

**Script Code:517230**  
**ISIN: INE766A01026**  
**Symbol: AURIQUE**

**Subject: Outcome of the Meeting:**

(a) Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 ("Listing Regulations"): Un-Audited Financial Results (standalone) for the Quarter and half year ended **30 September, 2026**;

**Re: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), and in continuation to our intimation dated October 09, 2026, we hereby inform you that the Board of Directors of Aurique Limited (Formerly known as PAE Limited) ("the Company") at their meeting held today i.e., **Wednesday, October 14, 2026**, *inter alia* considered and approved:

**1. Un-Audited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2026, along with the Limited Review Report.**

A copy of aforesaid Financial Results along with Limited Review Report as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Statement on Impact of Audit Qualification of Limited Review Report is enclosed herewith as **Annexure – I**, for your record and reference.



**AURIQUE LIMITED** (Formerly known as PAE Limited)

**Registered Office Address:**

Level 1, Block A, Shivsagar Estate, Dr. Annie Besant Road, Worli, Mumbai- 400018, Maharashtra, India.

**Corporate Office Address:**

A-1115 Titanium Business Park, Nr Makarba Railway Crossing, Jivraj Park, Ahmedabad- 380051, Gujarat, India.



+91 7069044458



compliance.pae@gmail.com



www.paeltd.com



CIN-L10790MH1950PLC008152



The said board meeting commenced at **04.00 pm** and concluded at **04.25 pm**.

Request you to kindly take the same on record.

Thanking you.

Yours faithfully,  
**For Aurique Limited**  
**(Formerly known as PAE Limited)**

SARAH  
EUGENE  
KANTHARIA

Digitally signed by SARAH EUGENE  
KANTHARIA  
DN: c=IN, o=Personal,  
postalCode=380015, st=Gujarat,  
serialNumber=28Bfc70131ea96790c100  
a8d178ba25860baa0ac0ec3178d46c7d47  
8598b16, cn=SARAH EUGENE  
KANTHARIA  
Date: 2020.10.14 19:02:08 +05'30'

**Sarah Eugene Kantharia**  
**Company Secretary & Compliance Officer**

Ref. No. : 069/26-27

Date :

## **LIMITED REVIEW REPORT**

**TO**  
**THE BOARD OF DIRECTORS**  
**AURIQUE LIMITED**

(Formerly known as PAE LIMITED)

NEW CIN : L10790MH1950PLC008152

AURIQUE LIMITED OLD CIN : L46201MH1950PLC008152

PAE LIMITED OLD CIN : L99999MH1950PLC008152

**REG. OFF :** Level 1, Block A, Shivsagar Estate,  
Dr. Annie Besant Road, Worli,  
Mumbai, Maharashtra, India - 400018.

**CORPORATE OFFICE :**  
A-1115, TITANIUM BUSINESS PARK,  
B/H DIVYABHASKAR PRESS, MAKARBA  
AHMEDABAD - 380051

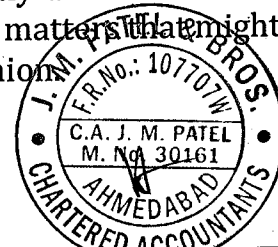
### **Introduction**

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of AURIQUE LIMITED (formerly known as PAE LIMITED) ("the Company") for the quarter ended 30 September 2026 ("the Statement"), being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. It has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

### **Scope of Review**

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists primarily of making inquiries of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



### **Basis for Qualified Conclusion**

Based on the information and explanations provided to us and the records made available for our review, we draw attention to the following matters:

**1. Old bank accounts without transactions and confirmations:** As represented by the management, certain old bank accounts have remained without transactions for a long period. Bank statements, balance confirmations or other sufficient supporting evidence in respect of these accounts have not been made available to us. Accordingly, we are unable to verify the existence, balances, ownership and completeness of such bank accounts as at 30 September 2026.

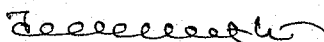
The matters described above have restricted our ability to obtain sufficient appropriate review evidence in respect of the affected balances, transactions and disclosures. The financial effects, if any, of these matters on the Statement have not been quantified by the Company and could not be determined by us from the information made available.

### **Qualified Conclusion**

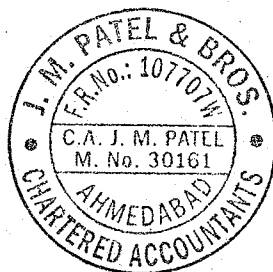
Based on our review conducted as stated above, and except for the possible effects of the matters described in the "Basis for Qualified Conclusion" section, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared, in all material respects, in accordance with the applicable Indian Accounting Standards and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed.

This conclusion is qualified in respect of the matters described above. The actual financial impact, if any, could not be quantified based on the records and explanations made available to us.

For J.M. PATEL & BROS.  
Chartered Accountants  
FRN: 107707W



CA J.M. PATEL  
Proprietor  
Membership No. 030161  
UDIN: 26030161JATTA05288  
Place: Ahmedabad  
Date: 14/10/2026



**Standalone Unaudited financial results by company**

| Standalone Unaudited financial results by company                                        |                                                                                 |                |             |             |                 |             |                     |
|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------|-------------|-------------|-----------------|-------------|---------------------|
| PART I                                                                                   |                                                                                 | (Rs. in Lakhs) |             |             |                 |             |                     |
| Statement of Standalone Unaudited Results for the Quarter and Half Year Ended 30/09/2026 |                                                                                 |                |             |             |                 |             |                     |
|                                                                                          | Particulars                                                                     | Quarter Ended  |             |             | Half Year Ended |             | Previous year ended |
|                                                                                          |                                                                                 | 30-09-2026     | 30-06-2026  | 30-09-2025  | 30-09-2026      | 30-09-2025  | 31-03-2026          |
|                                                                                          | (Refer Notes Below)                                                             | (Unaudited)    | (Unaudited) | (Unaudited) | (Unaudited)     | (Unaudited) | (Audited)           |
|                                                                                          |                                                                                 |                |             |             |                 |             |                     |
| 1                                                                                        | Revenue from Operation                                                          | 127.40         | 104.50      | 0.00        | 231.90          | 0.00        | 253.13              |
|                                                                                          | Other income                                                                    | 0.00           | 0.00        | 0.00        | 0.00            | 0.00        | 0.51                |
|                                                                                          | Total Revenue (I + II)                                                          | 127.40         | 104.50      | 0.00        | 231.90          | 0.00        | 253.64              |
| 2                                                                                        | Expenses                                                                        |                |             |             |                 |             |                     |
|                                                                                          | (a) Cost of materials consumed                                                  | 94.90          | 80.75       | 0.00        | 175.65          | 0.00        | 126.56              |
|                                                                                          | (b) Purchase of stock-in-trade                                                  | 0.00           | 0.00        | 0.00        | 0.00            | 0.00        | 0.00                |
|                                                                                          | © Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0.00           | 0.00        | 0.00        | 0.00            | 0.00        | 0.00                |
|                                                                                          | (d) Employee benefits expense                                                   | 4.98           | 5.04        | 4.35        | 10.02           | 8.70        | 17.14               |
|                                                                                          | (e) Finance Cost                                                                | 0.00           | 0.00        | 0.00        | 0.00            | 0.00        | 0.00                |
|                                                                                          | (f) Depreciation and amortisation expense                                       | 0.00           | 0.00        | 0.00        | 0.00            | 0.00        | 0.00                |
|                                                                                          | (g) Other expenses                                                              | 15.11          | 13.07       | 4.30        | 28.18           | 21.46       | 76.80               |
|                                                                                          |                                                                                 |                |             |             |                 |             |                     |
|                                                                                          | Total expenses                                                                  | 114.99         | 98.86       | 8.65        | 213.85          | 30.16       | 220.50              |
| 3                                                                                        | Profit / (Loss)before exceptional and tax                                       | 12.41          | 5.64        | -8.65       | 18.05           | -30.16      | 33.14               |
|                                                                                          |                                                                                 |                |             |             |                 |             |                     |
| 4                                                                                        | Exceptional items                                                               | 0.00           | 0.00        | 0.00        | 0.00            | 0.00        | 0.00                |
| 5                                                                                        | Profit / (Loss) before tax                                                      | 12.41          | 5.64        | -8.65       | 18.05           | -30.16      | 33.14               |
|                                                                                          |                                                                                 |                |             |             |                 |             |                     |
| 6                                                                                        | Tax expense                                                                     |                |             |             |                 |             |                     |
|                                                                                          | Current Tax - Provision for taxation                                            | 0.00           | 0.00        | 0.00        | 0.00            | 0.00        | 0.00                |
|                                                                                          | Deferred Tax                                                                    | 0.00           | 0.00        | 0.00        | 0.00            | 0.00        | 0.00                |
|                                                                                          |                                                                                 |                |             |             |                 |             |                     |
| 7                                                                                        | Net Profit / (Loss) for the period                                              | 12.41          | 5.64        | -8.65       | 18.05           | -30.16      | 33.14               |
|                                                                                          |                                                                                 |                |             |             |                 |             |                     |
| 8                                                                                        | Other Comprehensive Income/(Loss) (net of tax) (Refer Not No. 5)                | 0.00           | 0.00        | 0.00        | 0.00            | 0.00        | 0.00                |
|                                                                                          |                                                                                 |                |             |             |                 |             |                     |
| 9                                                                                        | Total Comprehensive Income/(Loss) for the period                                | 12.41          | 5.64        | -8.65       | 18.05           | -30.16      | 33.14               |
|                                                                                          |                                                                                 |                |             |             |                 |             |                     |
| 10                                                                                       | Paid up Equity Share Capital (Face value of Re. 10/- each)                      | 130.00         | 130.00      | 100.00      | 130.00          | 100.00      | 100.00              |
|                                                                                          |                                                                                 |                |             |             |                 |             |                     |
| 11                                                                                       | Other Equity                                                                    |                |             |             |                 |             | 33.14               |
|                                                                                          |                                                                                 |                |             |             |                 |             |                     |
| 12                                                                                       | Earnings per equity share:                                                      |                |             |             |                 |             |                     |
|                                                                                          | (1) Basic                                                                       | 0.95           | 0.43        | -0.87       | 1.39            | -3.02       | 3.31                |
|                                                                                          | (2) Diluted                                                                     | 0.95           | 0.43        | -0.87       | 1.39            | -3.02       | 3.31                |

**Notes:**

- The above Standalone Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on October 14, 2026. The statutory auditor have carried out limited review of these Standalone Financial Results and have issued a modified report (Qualified Opinion) on these results.
- The Company has only single Reportable Business Segment in terms of requirements of Ind AS 108.
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
- These unaudited financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

Place : Ahmedabad  
Date : 14-10-2026



**For Aurique Limited**  
**(Formerly known as PAE Limited)**

*Nimeshkumar Patel*

**Nimeshkumar Patel**  
**Managing Director**  
**DIN : 10939411**

**Statement of Assets and Liabilities**

| Particulars                             | Standalone<br>(Rs. in Lakh)       |                                 |
|-----------------------------------------|-----------------------------------|---------------------------------|
|                                         | As at 30th Sep. 2026<br>Unaudited | As at 31st Mar. 2026<br>Audited |
| <b>A) Assets</b>                        |                                   |                                 |
| <b>Non Current Assets</b>               |                                   |                                 |
| Property Plant and Equipement           |                                   |                                 |
| Capital Work In Progress                |                                   |                                 |
| Other Intangible Assets                 |                                   |                                 |
| Intangible assets under Development     |                                   |                                 |
| <b>Financial Assets</b>                 |                                   |                                 |
| i) Investment                           |                                   |                                 |
| ii) Loan                                |                                   |                                 |
| iii) Other Financial Assets             |                                   |                                 |
| Deferred Tax Assets (net)               |                                   |                                 |
| Other non current Assets                |                                   |                                 |
| <b>Total Non Current Assets</b>         | <b>0.00</b>                       | <b>0.00</b>                     |
| <b>Current Assets</b>                   |                                   |                                 |
| Inventories                             | 130.77                            | 0.00                            |
| <b>Financial Assets</b>                 |                                   |                                 |
| i) Trade Receivable                     | 239.56                            | 253.13                          |
| ii) Cash and Cash Equivalents           | 1.19                              | 0.61                            |
| iii) Bank Balance other than (ii) above | 4.74                              | 4.74                            |
| Other Current Assets                    | 694.49                            | 15.37                           |
| <b>Total Current Assets</b>             | <b>1,070.75</b>                   | <b>273.85</b>                   |
| <b>Total Assets</b>                     | <b>1,070.75</b>                   | <b>273.85</b>                   |
| <b>B) Equity and Liabilities</b>        |                                   |                                 |
| Equity Share Capital                    | 130.00                            | 100.00                          |
| Other Equity                            | 771.20                            | 33.14                           |
| <b>Total Equity</b>                     | <b>901.20</b>                     | <b>133.14</b>                   |
| <b>Non Current Liabilities</b>          |                                   |                                 |
| <b>Financial Liabilities</b>            |                                   |                                 |
| i) Borrowings                           |                                   |                                 |
| Other Financial Liabilities             | -                                 | 0.00                            |
| <b>Total Non Current Liabilities</b>    | <b>0.00</b>                       | <b>0.00</b>                     |
| <b>Current Liabilities</b>              |                                   |                                 |
| <b>Financial Liabilities</b>            |                                   |                                 |
| i) Borrowings                           | 28.24                             | 0.00                            |
| ii) Trade Payables                      | 126.56                            | 126.56                          |
| iii) Other Financial Liabilities        |                                   | 0.00                            |
| Provisions                              | -                                 | 2.00                            |
| Other Current Liabilities               | 14.75                             | 12.15                           |
| <b>Total Current Liabilities</b>        | <b>169.55</b>                     | <b>140.71</b>                   |
| <b>Total Equity and Liabilities</b>     | <b>1,070.75</b>                   | <b>273.85</b>                   |

For Aurique Limited  
(Formerly known as PAE Limited)

Place : Ahmedabad  
Date : 14-10-2026



*BP Patel*

Nimeshkumar Patel  
Managing Director  
DIN : 10939411

# Standalone Cash Flow Statement

| Particulars                                                     | Period ended<br>30.09.2026<br>Unaudited | Period ended<br>31.03.2026<br>Audited |
|-----------------------------------------------------------------|-----------------------------------------|---------------------------------------|
| <b>(A) Cash Flow from operating Activities</b>                  |                                         |                                       |
| Profit for the financial year ( Profit Before Tax)              | 18.06                                   | 33.14                                 |
| Adjustments for:                                                |                                         |                                       |
| Tax on profit                                                   |                                         |                                       |
| Depreciation and amortisation                                   |                                         |                                       |
| Deferred Tax Assets                                             |                                         |                                       |
| Increase / (Decrease) in provisions                             |                                         |                                       |
| Prior Period Adjustments                                        |                                         |                                       |
| <b>Operating cash flows before movements in working capital</b> | <b>18.06</b>                            | <b>33.14</b>                          |
| Decrease/(Increase) in Trade Receivables                        | 13.57                                   | (253.13)                              |
| Decrease/(Increase) in Inventories                              | (130.77)                                |                                       |
| (Increase)/Decrease in short term loan and advances             |                                         |                                       |
| Decrease/(Increase) in other current liabilities                | 2.60                                    |                                       |
| (Increase)/Decrease in Long term advances                       |                                         |                                       |
| (Increase)/Decrease in other current assets                     | (679.12)                                | (4.46)                                |
| Increase/(Decrease) in Other Financial liabilities, Non Current |                                         | (910.00)                              |
| Increase/(Decrease) in provision                                | (2.00)                                  | 2.00                                  |
| Increase/(Decrease) in trade payables                           |                                         | (446.87)                              |
| <b>Cash generated by operation</b>                              | <b>(795.72)</b>                         | <b>(1,612.46)</b>                     |
| Taxes paid                                                      |                                         |                                       |
| <b>Net cash inflow from operating activities (A)</b>            | <b>(777.66)</b>                         | <b>(1,579.32)</b>                     |
| <b>(B) Cash Flow from Investing activities</b>                  |                                         |                                       |
| Proceeds of disposal of fixed assests                           |                                         |                                       |
| Proceeds of disposal of Investments                             |                                         |                                       |
| (Purchase)/Sale of fixed assests                                |                                         |                                       |
| (Purchase)/Sale of investments                                  |                                         |                                       |
| <b>Net cash used in investing activities (B)</b>                | <b>-</b>                                | <b>-</b>                              |
| <b>(C) Cash Flow from Financing activities</b>                  |                                         |                                       |
| Proceeds from issue of share capital (Including Premium)        | 750.00                                  | 1,578.04                              |
| Reserve & Surplus disposed off                                  |                                         |                                       |
| Proceeds from long term borrowings                              |                                         |                                       |
| Proceeds from Short term borrowings                             | 28.24                                   |                                       |
| <b>Net cash used in investing activities (C)</b>                | <b>778.24</b>                           | <b>1,578.04</b>                       |
| <b>(D) Net (decrease)/increase in cash and cash equivalents</b> | <b>0.58</b>                             | <b>(1.28)</b>                         |
| <b>Cash and cash equivalents at beginning of year</b>           | <b>0.61</b>                             | <b>1.89</b>                           |
| <b>Cash and cash equivalents at end of year</b>                 | <b>1.19</b>                             | <b>0.61</b>                           |
| <b>Cash and cash equivalents</b>                                |                                         |                                       |
| Cash in Hand                                                    | 1.19                                    | 0.61                                  |
| Balances with banks                                             | -                                       | -                                     |

Place : Ahmedabad  
Date : 14-10-2026



By Order of the Board of Director  
For Aurique Limited  
(Formerly known as PAE Limited)

*B. Patel*

Nimeshkumar Patel  
Managing Director  
DIN : 10939411

## **ANNEXURE I**

**Statement on Impact of Audit Qualifications (for limited review report with Qualified Opinion)**  
**submitted along-with Quarterly Un-Audited Financial Results - (Standalone)**

| Statement on Impact of Audit Qualifications for the quarter ended September 30, 2026<br>[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016] |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                               |                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| I.                                                                                                                                                                | Sr. No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Particulars                                                         | Un-Audited Figures<br>(as reported<br>before adjusting for<br>qualifications) | Adjusted Figures<br>(Unaudited figures after<br>adjusting for<br>qualifications) |
|                                                                                                                                                                   | 1.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Turnover / Total income                                             | 127.40                                                                        | 127.40                                                                           |
|                                                                                                                                                                   | 2.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Total Expenditure                                                   | 114.99                                                                        | 114.99                                                                           |
|                                                                                                                                                                   | 3.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Net Profit/(Loss)                                                   | 12.41                                                                         | 12.41                                                                            |
|                                                                                                                                                                   | 4.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Earnings Per Share                                                  | 0.95                                                                          | 0.95                                                                             |
|                                                                                                                                                                   | 5.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Total Assets                                                        | 1,070.75                                                                      | 1,070.75                                                                         |
|                                                                                                                                                                   | 6.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Total Liabilities                                                   | 169.55                                                                        | 169.55                                                                           |
|                                                                                                                                                                   | 7.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Net Worth                                                           | 901.20                                                                        | 901.20                                                                           |
|                                                                                                                                                                   | 8.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Any other financial item(s) (as felt appropriate by the management) | -                                                                             | -                                                                                |
| II.                                                                                                                                                               | <b><u>Audit Qualification (each audit qualification separately):</u></b><br>a. <b>Details of Audit Qualification:</b> Refer Annexure 1<br>b. <b>Type of Audit Qualification:</b> Qualified Opinion / Disclaimer of Opinion / Adverse Opinion<br>c. <b>Frequency of qualification:</b> Whether appeared first time / repetitive / since how long continuing<br>d. <b>For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</b> NA<br>e. <b>For Audit Qualification(s) where the impact is not quantified by the auditor:</b><br>(i) <b>Management's estimation on the impact of audit qualification:</b> NA<br>(ii) <b>If management is unable to estimate the impact, reasons for the same:</b> Refer Annexure 1<br>(iii) <b>Auditors' Comments on (i) or (ii) above:</b> Refer Annexure 1                                                          |                                                                     |                                                                               |                                                                                  |
| III.                                                                                                                                                              | <b><u>Signatories:</u></b><br>• <b>Managing Director:</b> NIMESHKUMAR GANPATBHAI PATEL<br><small>Digitally signed by NIMESHKUMAR GANPATBHAI PATEL, DN: cn=N, o=Personal, postalCode=383010, st=Maharashtra, st=Gujarat, street=08877 PANGARH HADAT PUK, 2.5.4.20=66860746347131306cda81e12307d694eb910b0c5a73130c76d2e15c225, serialNumber=172680879550c346ac3e99e5a2c45d0c57696b, cn349e9eb1819f3fe304876, email=nmishpatel@gmail.com, cn=NIMESHKUMAR GANPATBHAI PATEL, Date: 2025.10.14 16:44:13 +05'30'</small><br>• <b>CFO:</b> PATEL PINALKUMAR KALIDAS<br><small>Digitally signed by PATEL PINALKUMAR KALIDAS, DN: cn=N, st=Gujarat, 2.5.4.20=66860746347131306cda81e12307d694eb910b0c5a73130c76d2e15c225, serialNumber=90bc324d17964a2d8f167d31e4b3a5, title=9315, email=pinalkumar.kalidas@pinalkalidas.com, cn=PATEL PINALKUMAR KALIDAS, Date: 2025.10.14 16:45:02 +05'30'</small> |                                                                     |                                                                               |                                                                                  |

|  |               |                                                                                       |                                                                                                                                             |
|--|---------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
|  |               | <ul style="list-style-type: none"> <li><b>Audit Committee Chairperson:</b></li> </ul> | MAYANKKUMAR<br>ASHOKBHAI SEDANI <div> Digitally signed by<br/>MAYANKKUMAR ASHOKBHAI<br/>SEDANI<br/>Date: 2026.10.14 16:47:36 +05'30' </div> |
|  |               | <ul style="list-style-type: none"> <li><b>Statutory Auditor:</b></li> </ul>           | JASWANT<br>MANILAL PATEL <div> Digitally signed by JASWANT<br/>MANILAL PATEL<br/>Date: 2026.10.14 17:11:18<br/>+05'30' </div>               |
|  | <b>Place:</b> | Ahmedabad                                                                             |                                                                                                                                             |
|  | <b>Date:</b>  | 14-10-2026                                                                            |                                                                                                                                             |

#### Annexure-A

| Sr No . | Audit Qualification                                                                                                                                                                                                                                                | Type of Audit Qualification | Frequency of Audit Qualification | Management's view where impact of Audit Qualification is quantified by the Auditors | Impact not quantified by Auditor, Management's estimation on the impact of audit qualification (I) | If Management is unable to estimate the impact, reasons for the same (II)                                                                                                             | Auditor's Comment on (I) and (II)                                                                                                       |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | As represented by the management , certain old bank accounts have remained without transactions for a long period. Bank statements, balance confirmations or other sufficient supporting evidence in respect of these accounts have not been made available to us. | Qualified                   | Appeared first time              | NA                                                                                  | NA                                                                                                 | After change of management of the company on 02 <sup>nd</sup> May 2025, the new management has been making efforts to trace the bank accounts and obtain confirmations from the bank. | Accordingly, we are unable to verify the existence, balances, ownership and completeness of such bank accounts as at 30 September 2026. |