



May 30, 2026

The Listing Compliance Department  
BSE Limited  
Phiroze Jee Jee Bhoy Towers,  
Dalal Street, Mumbai – 400001

The Listing Compliance Department  
National Stock Exchange of India Limited,  
'Exchange Plaza", 5th Floor, Plot No. C/1, G-Block, Bandra –  
Curla Complex, Bandra (E), Mumbai-400051

Scrip code: 526209

Scrip code: KSOILS

Subject: Annual Secretarial Compliance Report under Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) 2015

Dear Sir/Madam,

With reference to captioned subject, please find enclosed the Annual Secretarial Compliance Report under Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) 2015 for the financial year ended March 31, 2026 issued by M/s RPA & Partners, Practicing Company Secretaries.

We request you to take the above information on records.

Thanking you,  
Yours faithfully,  
For K.S. Oils Limited  
(Acquired by Soy-Sar Edible Private Limited)

  
Jyoti Sharma  
Company Secretary & Compliance Officer  
M. No. A55135



Place: Gurugram

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**K.S. Oils Limited**

**(Acquired by Soy-Sar Edible Private Limited)**

**Corporate Office**

804, 8<sup>th</sup> Floor, Park Centra  
Sector-30, Gurgaon-122001,  
Haryana, India  
CIN: L15141MP1985PLC003171  
Email: compliance@ksoils.in

**Registered Office:**

Khasra no 61,22/1,28/1/2  
A. B. Road, Silavati, Guna-473001,  
Madhya Pradesh

**Work Address:**

Guna, Village Silawati (Opp. Vandana Hotel)  
A. B. Road Guna-473 001, (M.P).  
Village Tathed, Baran Road, kota, Rajasthan

# RPA & PARTNERS

## COMPANY SECRETARIES

### SECRETARIAL COMPLIANCE REPORT OF K.S.OILS LIMITED

For the financial year ended on 31<sup>st</sup> day of March, 2026

We, RPA and Partners, a firm of practicing Company Secretaries, have examined:

- a) all the documents and records made available to us and explanation provided by K.S.Oils Limited ("the listed entity"),
- b) the filings/ submissions made by the listed entity to the BSE Limited and National Stock Exchange of India Limited (hereinafter to be referred as "Stock Exchanges"),
- c) website of the listed entity,
- d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31<sup>st</sup> day of March, 2026 ("Review Period") in respect of compliance with the provisions of:

- a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations");
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the Company during the period)**
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company during the period)**
- f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during the period)**
- g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- h) The Depositories Act, 1996;
- i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- j) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 as amended regarding the Companies Act and dealing with client to the extent of securities issued.

and circulars/ guidelines issued thereunder;

and based on the above examination, we hereby report that, during the Review Period:



A-160, LGF, Defence Colony, New Delhi – 110024  
Contact No(s): 09810558049, 011- 46074119  
E-mail: [rpa@rpalegal.com](mailto:rpa@rpalegal.com) [cs.ranjeet@gmail.com](mailto:cs.ranjeet@gmail.com)

- a. The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

**Sr. No. 1**

<b>Compliance (Regulations/ circulars/ guidelines including specific clause)</b>	<b>Requirement guidelines</b>	Within fifteen days of receipt of the certificate of security from the participant the issuer shall confirm to the depository that securities comprised in the said certificate have been listed on the stock exchange or exchanges where the earlier issued securities are listed and shall also after due verification immediately mutilate and cancel the certificate of security and substitute in its record the name of the depository as the registered owner and shall send a certificate to this effect to the depository and to every stock exchange where the security is listed.
<b>Regulation/ Circular No.</b>		Regulation 74(5) of SEBI (Depositories and Participants) Regulations, 2018
<b>Deviations</b>		The Company submitted quarterly compliance certificate under Regulation 74(5) of SEBI (Depositories and Participants) Regulations, 2018 for the financial year 2018-19 to financial year 2024-2025 during the financial year 2025-2026 with delay.
<b>Action Taken by</b>		N.A.
<b>Type of Action</b>		N.A.
<b>Details of Violation</b>		Delay in submission of quarterly compliance certificate under Regulation 74(5) of SEBI (Depositories and Participants) Regulations, 2018 for the financial year 2018-19 to financial year 2024-2025.
<b>Fine Amount</b>		None
<b>Observations/ Remarks of the Practicing Company Secretary</b>		The Company submitted quarterly compliance certificate under Regulation 74(5) of SEBI (Depositories and Participants) Regulations, 2018 for the financial year 2018-19 to financial year 2024-2025 during the financial year 2025-2026 with delay due to IBC proceedings.
<b>Management Response</b>		The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of



	<p>K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Further, login id and password for electronic filing of compliances were received from Stock Exchange during the month of June, 2025.</p> <p>Accordingly, post-acquisition, the Company has been regular and compliant with all applicable statutory and regulatory requirements.</p>
<b>Remarks</b>	None

Sr. No. 2

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	The listed entity shall ensure that the share transfer agent and/or the in-house share transfer facility, as the case may be, produces a certificate from a practicing company secretary within such time, as may be specified under Regulation 40(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 from time to time, certifying that all certificates have been issued within thirty days of the date of lodgement for transfer, sub-division, consolidation, renewal, exchange or endorsement of calls/allotment monies and above certificate shall be filed with Stock Exchange simultaneously.
<b>Regulation/ Circular No.</b>	Regulation 40(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
<b>Deviations</b>	The Company submitted compliance certificate under Regulation 40(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year 2018-19 to financial year 2023-2024 during the financial year 2025-2026 with delay.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	Delay in submission of compliance certificate under Regulation 40(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year 2018-19 to financial year 2023-2024.
<b>Fine Amount</b>	None



<b>Observations/ Remarks of the Practicing Company Secretary</b>	The Company submitted compliance certificate under Regulation 40(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year 2018-19 to financial year 2023-2024 during the financial year 2025-2026 with delay due to IBC proceedings.
<b>Management Response</b>	<p>The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Further, login id and password for electronic filing of compliances were received from Stock Exchange during the month of June, 2025.</p> <p>Accordingly, post-acquisition, the Company has been regular and compliant with all applicable statutory and regulatory requirements.</p>
<b>Remarks</b>	None

**Sr. No. 3**

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Trading restriction period shall be made applicable from the end of every quarter till 48 hours after the declaration of financial results.
<b>Regulation/ Circular No.</b>	Clause 4 of Schedule B read with Regulation 9 of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.
<b>Deviations</b>	Trading window was closed from July 1, 2025 for the quarter ended June, 2025 and from October 1, 2025 for the quarter ended September, 2025 whereas the same was required to be closed from June 30, 2025 and September 30, 2025 respectively.
<b>Action Taken by</b>	N.A.



<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	Trading window was closed from July 1, 2025 for the quarter ended June, 2025 and from October 1, 2025 for the quarter ended September, 2025 whereas the same was required to be closed from June 30, 2025 and September 30, 2025 respectively.
<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	Trading window was closed from July 1, 2025 for the quarter ended June, 2025 and from October 1, 2025 for the quarter ended September, 2025 whereas the same was required to be closed from June 30, 2025 and September 30, 2025 respectively.
<b>Management Response</b>	None
<b>Remarks</b>	None

**Sr. No. 4**

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Submission of shareholding pattern to the Stock Exchange within 21 days from the end of every quarter.
<b>Regulation/ Circular No.</b>	Regulation 31 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
<b>Deviations</b>	The Company submitted shareholding pattern for the financial year 2018-19 to financial year 2024-2025 during the financial year 2025-2026 with delay.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	Delay in submission of shareholding pattern for the financial year 2018-19 to financial year 2024-2025.
<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	The Company submitted shareholding pattern for the financial year 2018-19 to financial year 2024-2025 during the financial year 2025-2026 with delay due to IBC proceedings.
<b>Management Response</b>	The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025



	<p>approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Further, login id and password for electronic filing of compliances were received from Stock Exchange during the month of June, 2025.</p> <p>Accordingly, post-acquisition, the Company has been regular and compliant with all applicable statutory and regulatory requirements.</p>
<b>Remarks</b>	None

**Sr. No. 5**

<b>Compliance (Regulations/ circulars/ guidelines including specific clause)</b>	<b>Requirement</b>	Submission of Integrated Filing (Governance) to the Stock Exchange within 30 days from the end of the quarter
<b>Regulation/ Circular No.</b>		Regulation 13(3) and Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
<b>Deviations</b>		The Company submitted Integrated Filing (Governance) for the financial year 2018-19 to financial year 2024-2025 with delay.
<b>Action Taken by</b>		N.A.
<b>Type of Action</b>		N.A.
<b>Details of Violation</b>		Delay in submission of Integrated Filing (Governance) for the financial year 2018-19 to financial year 2024-2025.
<b>Fine Amount</b>		None
<b>Observations/ Remarks of the Practicing Company Secretary</b>		The Company submitted Integrated Filing (Governance) for the financial year 2018-19 to financial year 2024-2025 during the financial year 2025-2026 with delay due to IBC proceedings.
<b>Management Response</b>		The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during



	<p>the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Further, login id and password for electronic filing of compliances were received from Stock Exchange during the month of June, 2025.</p> <p>Accordingly, post-acquisition, the Company has been regular and compliant with all applicable statutory and regulatory requirements.</p>
<b>Remarks</b>	None

**Sr. No. 6**

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Submission of Reconciliation of Share Capital Audit Report to the Stock Exchange within 30 days from the end of Quarter.
<b>Regulation/ Circular No.</b>	Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018.
<b>Deviations</b>	The Company submitted Reconciliation of Share Capital Audit Report for the financial year 2018-19 to financial year 2024-2025 during the financial year 2025-2026 with delay.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	Delay in submission of Reconciliation of Share Capital Audit Report for the financial year 2018-19 to financial year 2024-2025.
<b>Fine Amount</b>	None
<b>Observations/ Remarks of the</b>	The Company submitted Reconciliation of Share



<b>Practicing Company Secretary</b>	Capital Audit Report for the financial year 2018-19 to financial year 2024-2025 during the financial year 2025-2026 due to IBC proceedings.
<b>Management Response</b>	<p>The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Further, login id and password for electronic filing of compliances were received from Stock Exchange during the month of June, 2025.</p> <p>Accordingly, post-acquisition, the Company has been regular and compliant with all applicable statutory and regulatory requirements.</p>
<b>Remarks</b>	None

Sr. No. 7

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Submission of Integrated Filing (Financial) to the Stock Exchange within 45 days from the end of the quarter/Within 60 days from the end of the last quarter.
<b>Regulation/ Circular No.</b>	Regulation 23 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
<b>Deviations</b>	The Company submitted Integrated Filing (Financial) for the financial year 2017-18 to financial year 2024-2025 during the financial year 2025-2026 with delay.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	Delay in submission of Integrated Filing (Financial) for the financial year 2017-18 to financial year 2024-2025.



<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	The Company submitted Integrated Filing (Financial) for the financial year 2017-18 to financial year 2024-2025 during the financial year 2025-2026 with delay due to IBC proceedings. Further, meeting of the board of directors of the Company for approving financial results for the financial year ended on 31 <sup>st</sup> March, 2025 was held on 12 <sup>th</sup> August, 2025.
<b>Management Response</b>	<p>The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Further, login id and password for electronic filing of compliances were received from Stock Exchange during the month of June, 2025.</p> <p>Accordingly, post-acquisition, the Company has been regular and compliant with all applicable statutory and regulatory requirements.</p>
<b>Remarks</b>	None

Sr. No. 8

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Opening of a special window only for re-lodgement of transfer deeds, which were lodged prior to the deadline of April 01, 2019 and rejected/returned/not attended to due to deficiency in the documents/process/or otherwise.
<b>Regulation/ Circular No.</b>	Circular No. SEBI/HO/MIRSD/MIRSD-PoD/P/CIR/2025/97 dated July 2, 2025 and SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated 30th January, 2026.
<b>Deviations</b>	The Company publicized a special window for re-lodgement of transfer deeds, which were lodged prior to the deadline of April 01, 2019 and



	rejected/returned/not attended to due to deficiency in the documents/process/or otherwise only on 1 <sup>st</sup> November, 2025 which is not in compliance of the timeline prescribed under circular.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	The Company publicized a special window for re-lodgement of transfer deeds, which were lodged prior to the deadline of April 01, 2019 and rejected/returned/not attended to due to deficiency in the documents/process/or otherwise only on 1 <sup>st</sup> November, 2025 which is not in compliance of the timeline prescribed under circular.
<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	The Company publicized a special window for re-lodgement of transfer deeds, which were lodged prior to the deadline of April 01, 2019 and rejected/returned/not attended to due to deficiency in the documents/process/or otherwise only on 1 <sup>st</sup> November, 2025 which is not in compliance of the timeline prescribed under circular.
<b>Management Response</b>	<p>The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Further, the Company is in the process of carrying out all the compliances applicable to it.</p>



Remarks	None
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**Sr. No. 9**

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	The Audit Committee of a listed entity is required to meet at least four times in a financial year and not more than 120 days shall elapse between two consecutive meetings.
<b>Regulation/ Circular No.</b>	Regulation 18(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
<b>Deviations</b>	The Company held only 3 (Three) Audit Committee Meetings during the Financial Year 2025-2026.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	The Company held only 3 (Three) Audit Committee Meetings during the Financial Year 2025-2026.
<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	The Company held only 3 (Three) Audit Committee Meetings during the Financial Year 2025-2026 whereas 4 (Four) Audit Committee Meetings were required to be held. Further, no audit committee meeting was held till 11 <sup>th</sup> August, 2025 during the financial year 2025-2026.
<b>Management Response</b>	<p>The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Accordingly, post-acquisition, the Company has been regular and compliant with all applicable statutory and regulatory requirements.</p>



<b>Remarks</b>	None
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Sr. No. 10

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Disclosure of minimum information for obtaining approval for Related Party Transactions in terms of Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards").
<b>Regulation/ Circular No.</b>	Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
<b>Deviations</b>	The Company has not provided minimum information to Audit Committee and shareholders of the Company for obtaining their approval for Related Party Transactions in terms of Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards").
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	The Company has not provided minimum information to Audit Committee and shareholders of the Company for obtaining their approval for Related Party Transactions in terms of Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards").
<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	The Company has not provided minimum information to Audit Committee and shareholders of the Company for obtaining their approval for Related Party Transactions in terms of Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards").
<b>Management Response</b>	The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").



	<p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Further, the Company is in the process of carrying out all the compliances applicable to it.</p>
<b>Remarks</b>	None

**Sr. No. 11**

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Submission of Notice of Annual General Meeting, Annual Report and details of web link for accessing copy of Annual Report.
<b>Regulation/ Circular No.</b>	Regulation 30, 34 and 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
<b>Deviations</b>	The Company submitted Notice of Annual General Meeting, Annual Report and details of web link for accessing copy of Annual Report for the financial year 2016-17 to financial year 2023-2024 during the financial year 2025-2026. Further, notice of Annual General Meeting, Annual Report and details of web link for accessing copy of Annual Report for the financial year 2016-17 and 2017-2018 were submitted to Stock Exchange on 20 <sup>th</sup> August, 2025 whereas the same was dispatched to shareholders of the Company on 15 <sup>th</sup> August, 2025.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	The Company submitted Notice of Annual General Meeting, Annual Report and details of web link for accessing copy of Annual Report for the financial year 2016-17 to financial year 2023-2024 during the financial year 2025-2026. Further, notice of Annual General Meeting, Annual Report and details of web link for accessing copy of Annual Report for the financial year 2016-17 and 2017-2018 were submitted to Stock Exchange on 20 <sup>th</sup> August, 2025 whereas the same was dispatched to shareholders of the Company on 15 <sup>th</sup> August, 2025.
<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	The Company submitted Notice of Annual General Meeting, Annual Report and details of web link for



	accessing copy of Annual Report for the financial year 2016-17 to financial year 2023-2024 during the financial year 2025-2026 with delay. Further, notice of Annual General Meeting, Annual Report and details of web link for accessing copy of Annual Report for the financial year 2016-17 and 2017-2018 were submitted to Stock Exchange on 20 <sup>th</sup> August, 2025 whereas the same was dispatched to shareholders of the Company on 15 <sup>th</sup> August, 2025.
<b>Management Response</b>	<p>The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Accordingly, post-acquisition, the Company has been regular and compliant with all applicable statutory and regulatory requirements.</p>
<b>Remarks</b>	None

**Sr. No. 12**

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Submission of outcome of Board Meeting to the Stock Exchange within the prescribed timelines.
<b>Regulation/ Circular No.</b>	Regulation 30 read with Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
<b>Deviations</b>	The Company submitted outcome of Board Meeting held on 12.08.2025 to the Stock Exchange with delay.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	Delay in submission of outcome of Board Meeting



	held on 12.08.2025 to the Stock Exchange.
<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	The Company submitted outcome of Board Meeting held on 12.08.2025 to the Stock Exchange with delay.
<b>Management Response</b>	The outcome of board meeting held on 12.08.2025 was not submitted within prescribed timeline due to heavy size of the documents.
<b>Remarks</b>	None

Sr. No. 13

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Submission of proceedings of Annual General Meeting along with voting results thereat.
<b>Regulation/ Circular No.</b>	Regulation 30 read with Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
<b>Deviations</b>	The proceedings of Annual General Meeting along with voting results thereat for the financial year 2016-2017 to Financial Year 2023-2024 was submitted during the financial year 2025-2026 when Annual General Meeting was held.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	The proceedings of Annual General Meeting along with voting results thereat for the financial year 2016-2017 to Financial Year 2023-2024 was submitted during the financial year 2025-2026 when Annual General Meeting was held.
<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	The proceedings of Annual General Meeting along with voting results thereat for the financial year 2016-2017 to Financial Year 2023-2024 was submitted during the financial year 2025-2026 when Annual General Meeting was held.
<b>Management Response</b>	The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and



	<p>Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Accordingly, post-acquisition, the Company has been regular and compliant with all applicable statutory and regulatory requirements.</p>
<b>Remarks</b>	None

**Sr. No. 14**

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Appointment of Independent Director with the approval of shareholders by passing Special Resolution.
<b>Regulation/ Circular No.</b>	Regulation 25(2A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
<b>Deviations</b>	The Company obtained approval of shareholders for appointment of Independent Director(s), except as stated herein, at the Annual General Meeting by passing Ordinary Resolution. Further, approval for appointment of Mr. Balveermal Kewalmal Singhvi having age of more than 75 years, as Independent Director was obtained at the Annual General Meeting held on 26 <sup>th</sup> December, 2025 by passing Special Resolution.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	The Company obtained approval of shareholders for appointment of Independent Director(s), except as stated herein, at the Annual General Meeting by passing Ordinary Resolution. Further, approval for appointment of Mr. Balveermal Kewalmal Singhvi having age of more than 75 years, as Independent Director was obtained at the Annual General Meeting held on 26 <sup>th</sup> December, 2025 by passing Special Resolution.



<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	The Company obtained approval of shareholders for appointment of Independent Director(s), except as stated herein, at the Annual General Meeting by passing Ordinary Resolution. Further, approval for appointment of Mr. Balveermal Kewalmal Singhvi having age of more than 75 years, as Independent Director was obtained at the Annual General Meeting held on 26 <sup>th</sup> December, 2025 by passing Special Resolution.
<b>Management Response</b>	The Independent Directors were appointed pursuant to the direction issued by Hon'ble National Company Law Tribunal, Indore Bench, and accordingly, Ordinary Resolution was passed.
<b>Remarks</b>	None

Sr. No. 15

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Submission of Annual Secretarial Compliance Report (ASCR) to the Stock Exchange within the prescribed timelines.
<b>Regulation/ Circular No.</b>	Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
<b>Deviations</b>	The Company had not submitted Annual Secretarial Compliance Report (ASCR) for the financial year 2024-2025 to the Stock Exchange.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	The Company had not submitted Annual Secretarial Compliance Report (ASCR) for the financial year 2024-2025 to the Stock Exchange.
<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	The Company had not submitted Annual Secretarial Compliance Report (ASCR) for the financial year 2024-2025 to the Stock Exchange.
<b>Management Response</b>	The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the



	<p>Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>As the company was delisted during the period, the requirement of Annual Secretarial Compliance Report under Regulation 24A of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended, does not apply at this time.</p>
<b>Remarks</b>	None

**Sr. No. 16**

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Composition of Board of Directors and Committees in compliance with applicable SEBI (LODR) Regulations, 2015.
<b>Regulation/ Circular No.</b>	Regulation 17, Regulation 18, Regulation 19 and Regulation 20 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
<b>Deviations</b>	The composition of Board of Directors was not in compliance with the applicable provisions of SEBI (LODR) Regulations, 2015 upto 29 <sup>th</sup> May, 2025. Further, the Company has constituted Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee in compliance with Regulation 18, Regulation 19 and Regulation 20 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 respectively at the board meeting held on 30 <sup>th</sup> May, 2025. Further, no meeting of Audit Committee was held till 11 <sup>th</sup> August, 2025 during the financial year 2025-2026.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	The composition of Board of Directors was not in compliance with the applicable provisions of SEBI



	(LODR) Regulations, 2015 upto 29 <sup>th</sup> May, 2025. Further, the Company has constituted Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee in compliance with Regulation 18, Regulation 19 and Regulation 20 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 respectively at the board meeting held on 30 <sup>th</sup> May, 2025. Further, no meeting of Audit Committee was held till 11 <sup>th</sup> August, 2025 during the financial year 2025-2026.
<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	The composition of Board of Directors was not in compliance with the applicable provisions of SEBI (LODR) Regulations, 2015 upto 29 <sup>th</sup> May, 2025. Further, the Company has constituted Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee in compliance with Regulation 18, Regulation 19 and Regulation 20 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 respectively at the board meeting held on 30 <sup>th</sup> May, 2025. Further, no meeting of Audit Committee was held till 11 <sup>th</sup> August, 2025 during the financial year 2025-2026.
<b>Management Response</b>	<p>The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Accordingly, post-acquisition, the Company has been regular and compliant with all applicable statutory and regulatory requirements.</p>
<b>Remarks</b>	None



Sr. No. 17

<b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b>	Approval for appointment of Directors from the shareholder of the company at the next general meeting or within three months from the date of appointment, whichever is earlier.
<b>Regulation/ Circular No.</b>	Regulation 17(1C) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
<b>Deviations</b>	Approval of shareholders of the Company was not obtained at the next general meeting or within three months from the date of appointment, whichever is earlier, for the appointment of Directors during the financial year 2025-2026.
<b>Action Taken by</b>	N.A.
<b>Type of Action</b>	N.A.
<b>Details of Violation</b>	Approval of shareholders of the Company was not obtained at the next general meeting or within three months from the date of appointment, whichever is earlier, for the appointment of Directors during the financial year 2025-2026.
<b>Fine Amount</b>	None
<b>Observations/ Remarks of the Practicing Company Secretary</b>	Approval of shareholders of the Company was not obtained at the next general meeting or within three months from the date of appointment, whichever is earlier, for the appointment of Directors during the financial year 2025-2026.
<b>Management Response</b>	<p>The Company was delisted from National Stock Exchange of India Limited ("NSE") on April 27, 2018 and from BSE Limited ("BSE") on May 05, 2018 during the moratorium period in contravention of the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Subsequently, the Hon'ble National Company Law Tribunal, Indore Bench vide its order dated February 03, 2025 approved the Relief and Concession for acquisition of K.S. Oils Limited ("the Company").</p> <p>Pursuant to the Approved NCLT Order, the Company applied for relisting/restoration of trading of its Equity Shares and thereafter the Stock Exchanges issued circulars for withdrawal of delisting of Equity Shares of the Company and the status of the Company was changed from "Delisted" to "Suspended" with effect from May 05, 2025. Post the above action, the Company completed all the pending compliances.</p> <p>Further, the Directors were appointed pursuant to the direction issued by Hon'ble National Company Law</p>



	Tribunal, Indore Bench.
<b>Remarks</b>	None

- b. The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations/ Remarks of the Practicing Company Secretary in the Previous reports	Observations made in the secretarial compliance report for the financial year ended 31.03.2025	Compliance Requirement (Regulations/circulars/guidelines including specific clause	Details of Violation/deviations and actions taken/penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
N.A.	N.A.	N.A.	N.A.	N.A.	None	None

- c. We hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observations /Remarks by PCS
1.	<b><u>Secretarial Standards:</u></b>  The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	None
2.	<b><u>Adoption and timely updation of the Policies:</u></b>  <ul style="list-style-type: none"> <li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.</li> <li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; timely updated as per the regulations/circulars/ guidelines issued by SEBI.</li> </ul>	Yes	The Policies were approved and adopted during the financial year 2025-2026. Further, code of practices and procedures for fair disclosure of unpublished price sensitive information and name of directors and/or KMP authorised for determination of materiality for disclosure of events or information was not disclosed to Stock Exchange.
3.	<b><u>Maintenance and disclosures on Website:</u></b>  <ul style="list-style-type: none"> <li>The Listed entity is maintaining a functional website.</li> <li>Timely dissemination of the documents/</li> </ul>		



	<p>information under a separate section on the website.</p> <ul style="list-style-type: none"> <li>• Web-links provided in annual corporate governance reports under Regulation 27(2) of SEBI LODR Regulations are accurate and specific which re- directs to the relevant document(s)/ section of the website.</li> </ul>	Yes	The website was maintained and disclosures were made on the website during the financial year 2025-2026.
4.	<p><b><u>Disqualification of Director:</u></b></p> <p>None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	None
5.	<p><b><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u></b></p> <p>a) Identification of material subsidiary companies.</p> <p>b) Disclosure requirement of material as well as other subsidiaries</p>	N.A.	The company doesn't have any subsidiary.
6.	<p><b><u>Preservation of Documents:</u></b></p> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival Policy prescribed under SEBI LODR Regulations.</p>	Yes	Complied during the financial year 2025-2026.
7.	<p><b><u>Performance Evaluation:</u></b></p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.</p>	No	The company is in the process of evaluating the performance of Board, Independent Directors and the Committees.
8.	<p><b><u>Related Party Transactions:</u></b></p> <p>a) The listed entity has obtained prior approval of Audit Committee for all related party transactions;</p> <p>b) In case no prior approval obtained, the listed entity shall provide detailed reasons</p>	Yes	<p>The Company obtained prior approval of related party transactions from the Audit Committee, in its meeting held on August 12, 2025 for transactions to be undertaken during the year. <b>(Please also refer point (a) above).</b></p> <p>No related party</p>



	along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.	N.A.	transactions were subsequently approved/ratified/ rejected by the audit committee.
9.	<b><u>Disclosure of events or information:</u></b>  The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations within the time limits prescribed thereunder.	Yes	<b>(Please refer point (a) above).</b>
10.	<b><u>Prohibition of Insider Trading:</u></b>  The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes, Post July 2025	The listed entity has not filed Annual Secretarial Compliance Report for the financial year 2024-2025, and accordingly, BSE Limited marked the Company as SDD Non-Compliant.  Further, the Company obtained SDD software in the month of July, 2025 and compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015 was accordingly made.
11.	<b><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></b>  No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder. (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the above mentioned column <b>(Please refer point (a) and (b) above)</b>	Yes	No action(s) has been taken against the listed entity/ its promoters and directors either by SEBI or by Stock Exchanges. <b>(Please refer point (a) above).</b>



12.	<p><b><u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u></b></p> <p>In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and /or its material subsidiary(ies) has /have complied with paragraph 6.1 and 6.2 of section V-D of Chapter V of the Master Circular on compliance with the provisions of the SEBI LODR Regulations by listed entities.</p>	N.A.	The Auditor has not resigned during the financial year 2025-26. Further, Company does not have any material subsidiary.
13.	<p><b><u>Additional Non-compliances, if any:</u></b></p> <p>No additional non-compliance observed for any SEBI regulation/ circular/ guidance note etc except as reported above.</p>	N.A.	No additional non-compliance observed for any SEBI regulation/ circular/ guidance note etc. (Please refer point (a) above).

We further report that compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the SEBI LODR Regulations is not applicable to the company since the Company has not formulated and implemented any ESOP Scheme till date.

**Assumptions & limitation of scope and review:**

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI LODR Regulations and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: New Delhi  
Date: 30.05.2026



FOR RPA & PARTNERS  
Company Secretaries  
P.R. No.: 6437/2025

*Ranjeet Pandey*

CS RANJEET PANDEY  
PARTNER

FCS- 5922, CP No.- 6087  
UDIN: F005922H000551731