CIN NO: L27300MH1983PLC029360

Regd. Office: 407, Kalbadevi Road, Daulat Bhawan, 3rd Floor, Mumbai - 400 002

Mob: 77000 00763, Email: nilkanthengineeringltd@gmail.com

Website: www.nilkanthengineering.co.in

November 11, 2025

Dept. of Corporate Services(CRD)
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai 400 001

Dear Sir.

Ref: Scrip Code: 512004

Subject: Outcome of the Board Meeting held on November 11, 2025 – Un-audited Financial Results for the Second Quarter and Half Year ended 30th September, 2025

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), we enclose herewith the following:

1. Un-audited Financial Results (Standalone and Consolidated) of the Company for the Second Quarter and Half Year ended September 30, 2025

The above Un-audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held today.

2. Limited Review Report on the aforesaid Financial Results duly issued by M/s PKJ & Co., Statutory Auditor of the Company.

The Meeting of the Board of Directors commenced at 2.30 mand concluded at 4.00 m

You are requested to take the same on your record.

Thanking You.

Yours faithfully,

For NILKANTH ENGINEERING LIMITED

Shiksha Agrawal Managing Director (DIN-02597523)

Shiksua Agraway

CIN: L27300MH1983PLC029360

Regd. Office: 407, Kalbadevi Road, Daulat Bhavan, 3rd Floor, Mumbai - 400 002

E-mail: nilkanthengineeringltd@gmail.com

Unaudited Standalone Financial Results for the quarter and half year ended 30th September 2025

(Figures ₹ in Lacs except EPS)

Sr.		Quarter Ended			Half Year Ended		Year Ended	
No.	Particulars –			30.09.2024	30.09.2025	30.09.2024	31.03.2025	
10.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
				7				
1	Revenue from Operations		-	-	7 A - 11			
2	Other Income	6.00	5.99	6.00	11.99	11.88	24.35	
3	Total Income (1 + 2)	6.00	5.99	6.00	11.99	11.88	24.35	
3	rotal income (1 · z)	V 6 6						
4	Expenses							
	a) Cost of materials consumed		-		-			
• •	b) Purchases of stock-in-trade		-					
	c) Changes in inventories of finished goods	-						
	work-in-progress		-					
	d) Employee benefits expenses	1.73	1.73	0.82	3.46	1.59	3.64	
	e) Depreciation and amortisation expenses	8.20	8.10	9.26	16.30	18.42	36.81	
	f) Finance costs				·	-		
	g) Other expenses	5.02	2.85	2.21	7.87	4.57	10.98	
	Total expenses	14.95	12,68	12.29	27.63	24.58	51.43	
	Profit / (Loss) before exceptional items (3 - 4)	(8,95)	(6.69)	(6.29)	(15.64)	(12.70)	(27.08)	
5	Exceptional Items	(0.55)			-	-	•	
	Profit / (Loss) before tax (5 - 6)	(8.95)	(6.69)	(6.29)	(15.64)	(12.70)	(27.08)	
7	Tax expense	(0.30)	(0.00)					
8	- Current year's Tax			0.50		0.92	1.53	
	- Current years rax - Deferred Tax	(0.01)	(0.01)	3,03	(0.02)	3.04	3.01	
		(0.01)	(0.01)			-	0.01	
	- Earlier year's tax adjustments							
	Net Profit / (Loss) from ordinary activities after tax (7	(8.94)	(6.68)	(2.76)	(15.62)	(16.66)	(31.63)	
9		(0.54)	(0.00)	\2.1.0/				
10	Other Comprehensive Income Items that will be reclassified to profit or loss						-	
	Items that will not be reclassified to profit or loss	(0.00)	(0,01)	(0.13)	(0.01)	(0.12)	(0.14	
	Actuarial Gain / (Loss)	0.00	(524.72)	429.23	(524.72)	424.12	424.12	
	Fair Value measurement on Investments	(0.00)	60.03	(51.40)	60.03	(51.40)	(51.40	
<u></u> .	Tax on above Total Comprehensive Income for the period (net of	(0.00)	00.00	(01.10)				
4	tax)	(8.94)	(471.38)	374.94	(480.33)	355.94	340.95	
	Paid-up equity share capital (Face Value ₹ 10/- per	10.0						
13		124.50	124.50	124.50	124.50	124.50	124.50	
1	The state of the s			E w			(13.35	
1								
	(of ₹ 10/- each) (not annualised) :							
	Basic and Diluted	(0.72)	(0.54)	(0.22)	(1.25)	(1,34)	(2.54	
ţ	Dago and Diluted	(3.72)	(3.0.7)	<u> </u>			1 1 1 1	



		(Fig	ures ₹ in Lacs)
	As At	As At	As At
PARTICULARS	30.09.2025	30.09.2024	31.03.2025
	(UNAUDITED)	(UNAUDITED)	(AUDITED)
ASSETS		1 20 10	
. Non-Current Assets			
(a) Property, plant and equipment	511.16	545.86	527.46
(b) Financial Assets	, , ,		
i) Investments	485.87	1,010.57	1,010.60
ii) Other Financial Assets	7.30	7.59	5.73
(c) Deferred Tax Assets (Net)	24.13		
	1,028.46	1,564.02	1,543.79
2. Current Assets			
(a) Financial Assets			
i) Cash and Cash Equivalents	4.31	3.62	5.36
(b) Other Current Assets	98.92	94.49	100.83
(c) Current Tax Assets (Net)	2.23	2,28	0.9
	105.46	100.39	107.1
TOTAL - ASSETS	1,133.92	1,664.41	1,650.9
TOTAL - ASSETS		- 1 A	
EQUITY AND LIABILITIES			
		* *	1
1. Equity	124.50	124.50	124.5
(a) Equity Share Capital (b) Other Equity	(493.67)		(13.3
(b) Other Educy	(369.17)		111.1
2. Liabilities	(000)		
Non-Current Liabilities			
(a) Provisions	1.07	0.86	0.9
(b) Deferred Tax Liabilities (Net)	1.07	35.95	- 1
(b) Deletted Tax Elabilities (Not)	1.07		
3. Current Liabilities			
(a) Financial Liabilities			1 1 1
i) Other Financial Liabilities	1,500.00	1,500.00	1,500.0
(b) Other Current Liabilities	2.01		
(c) Provisions	0.01		
	0.0		
	1,502.02	21 7.501.46	1,502.
	1,502.02	1,501.46	1,502.

- These Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2025 and the Consolidated Financial Results for the quarter ended 30th September, 2025 have been reviewed by the Audit Committee and subsequently approved at the meeting of the Board of Directors held on November 11, 2025,
- 2 The Statutory Auditors of the Company have carried out a Limited Review of the above results for the quarter and half year ended 30th September, 2025 and have issued unqualified review report.
- 3 This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 4 The Company operates mainly in the business segment of fund based leasing & financing activity. All other activities revolve around the main business. Further, all activities are carried out within India. As such, there are no separate reportable segments as per the provisions of IND AS 108 on 'Operating Segments'.
- 5 Figures of the corresponding previous period have been regrouped wherever necessary.

For Nilkanth Engineering Limited

Shiksha Agrawal Managing Director DIN: 02597523

Place : Mumbai

Date: November 11, 2025

CIN: L27300MH1983PLC029360

Regd. Office: 407, Kalbadevi Road, Daulat Bhavan, 3rd Floor, Mumbai-400 002

E-mail: nilkanthengineeringltd@gmail.com

Standalone Cash Flow Statement for the half year ended 30th September, 2025

(Figures ₹ in Lacs)

A. CASH FLOW FROM OPERATING ACTIVITIES:  Net profit before taxation and extraordinary items  Adjustments for:  Depreciation and amortisation expense  Provision for Expenses	30.09.2025 (Unaudited) (15.64) 16.30	30.09.2024 (Unaudited) (12.70)	31.03.2025 (Audited)
Net profit before taxation and extraordinary items  Adjustments for:  Depreciation and amortisation expense		(12.70)	(27.08)
Net profit before taxation and extraordinary items  Adjustments for:  Depreciation and amortisation expense		(12.70)	(27.08)
Adjustments for:  Depreciation and amortisation expense		(12.70)	(27.08)
Depreciation and amortisation expense	16.30		
	16.30		
Provision for Expenses		18.42	36.81
	2.01	1.45	2.92
Prepaid Expenses	4.54	2.06	0.59
Operating Profit before working capital changes	7.21	9.23	13.24
Increase/(Decrease) in Sundry Payables & Other Liabilities	(4.20)	(2.41)	7.83
(Increase)/Decrease in Trade & Other Receivables	(2.83)	11.51	(2.32)
Cash generated from operations	0.18	18.34	18.75
Less: Direct Taxes paid	1.23	20.70	19.38
Net Cash Flow from operating activities before extraordinary Items	(1.05)	(2.37)	(0.63)
Adjustments for Prior Period Items	*		
Net Cash Flow from operating activities (A)	(1.05)	(2.37)	(0.63
B. CASH FLOW FROM INVESTING ACTIVITIES:	1847.E		
Net Cash from/(used) in Investing activities (B)			-
The second secon	\$ .		
C. CASH FLOW FROM FINANCING ACTIVITIES:			
Net Cash from/(used) in financing activities (C)		- 1 - 1 - 1	•
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(1.05)	(2.37)	) (0.63
Cash & Cash Equivalents as at beginning of period	5.36	5.99	5.99
Cash & Cash Equivalents as at end of period	4.31	3.62	5.36
Cash & Cash Equivalents as at one of penea			
Cash and cash equivalents consist of cash on hand and balances with banks.			
	30.09.2025	30.09.2024	31.03.2025
Cash on hand	0.01	0.02	0.00
Balance in current account	4.30	3.60	5.36
Cash and cash equivalents as restated	4.31	3.62	5.30

For Nilkanth Engineering Limited

Shiksha Agarwal Managing Director

DIN: 02597523

Place : Mumbai

Date: November 11, 2025



Independent Auditor's Review Report on the Quarterly/Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to, The Board of Directors, **Nilkanth Engineering Limited** 

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Nilkanth Engineering Limited (the 'Company') for the quarter/half year ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company, Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai

Dated: November 11, 2025

UDIN: 25071026BMOBLH4188

For and on behalf of PKJ&CO.

Chartered Accountants Firm Regn No. 124115W

PADAM

Digitally signed by PADAM KUMAR JAIN KUMAR JAIN Date: 2025.11.11 15:48:22 +05'30'

(Padam Jain) Partner

Membership No. 071026

Tel. No.: 22-2686 5205 / 98194 72226 / 88794 46599 • E-mail: info@pkica.in

CIN: L27300MH1983PLC029360

Regd. Office: 407, Kalbadevi Road, Daulat Bhavan, 3rd Floor, Mumbai - 400 002

E-mail: nilkanthengineeringltd@gmail.com

Unaudited Consolidated Financial Results for the quarter and half year ended 30th September 2025

(Figures ₹ in Lacs except EPS) **Quarter Ended** Half Year Ended Year Ended **Particulars** No. 30.09.2025 30.06.2025 30.09.2024 30.09.2025 30.09.2024 31.03.2025 Unaudited Unaudited Unaudited Unaudited Unaudited Audited Revenue from Operations Other Income 6.00 5.99 6.00 11.99 11.88 24.35 3 Total Income (1 + 2) 6.00 5.99 6.00 11.99 11.88 24.35 4 Expenses a) Cost of materials consumed b) Purchases of stock-in-trade c) Changes in inventories of finished goods work-in-progress d) Employee benefits expenses 1.73 1.73 0.82 3.46 1.59 3.64 e) Depreciation and amortisation expenses 8.20 8.10 9.26 16.30 18.42 36.81 f) Finance costs g) Other expenses 5.02 2.85 2.21 7.87 10.98 4 57 **Total expenses** 14.95 12 68 12 29 27.63 24.58 51.43 Profit / (Loss) before exceptional items (3 - 4) (8.95)(6.69)(6.29)(15.64)(12.70)(27.08)Share of Profit/(Loss) of Associates 146.24 83.76 62.48 40.74 70.64 389.63 Profit Before Exceptional Item and Tax (5 + 6) 74.81 55.79 34.45 130.60 57.94 362.55 Exceptional Items Profit / (Loss) before tax (5 - 6) 74.81 55.79 34.45 57.94 130.60 362.55 10 Tax expense - Current year's Tax 0.50 0.92 1 53 Deferred Tax (0.01) (0.01)3.05 (0.02)3.04 3.01 - Earlier year's tax adjustments 0.01 11 Net Profit / (Loss) from ordinary activities after tax (7 - 8) 74.82 55.80 30.90 130.62 53.97 358.00 Other Comprehensive Income Items that will be reclassified to profit or loss Items that will not be reclassified to profit or loss Actuarial Gain / (Loss) (0.00)(0.01) (0.13)(0.01)(0.12) (0.14)Fair Value measurement on Investments (70.77)(620.52) 529.97 (144.86) (145.20) (691.29) Tax on above 0.02 74.97 (92,36) 74.99 84.19 104.13 Total Comprehensive Income for the period (net of tax) 13 4.07 (489.76) (485.71) 468.38 (6.82)316.79 Profit attributable to : Owners of the Company 74.82 55.80 30.90 130,62 53:97 358.00 Non-Controlling Interest 74.82 55.80 30.90 130.62 53.97 358.00 Other Comprehensive Income (net of tax) attributable to : Owners of the Company (70.75)(545.56)437.49 (616.31)(60.78)(41.21)Non-Controlling Interest (70.75)(545.56)437.49 (616.31) (60.78)(41.21) Total Comprehensive Income attributable to : 16 Owners of the Company 4.07 (489.76)468.39 (485.69)(6.82)316.79 Non-Controlling Interest 4.07 (489.76)468.39 (485.69) (6.82) 316.79 17 Paid-up equity share capital (Face Value ₹ 10/- per share) 124.50 124.50 124.50 124.50 124.50 124,50 18 Reserves excluding Revaluation Reserves 4,843.65 Earning per share (EPS) (of ₹ 10/- each) (not annualised) ; Basic and Diluted 6.01 4.48 2.48 10.49 4.34 28.75



All Walter

# CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2025

PARTICULARS ASSETS	As At 30.09.2025 (UNAUDITED)	As At 30.09.2024 (UNAUDITED)	Figures ₹ in Lace As At 31.03.2025 (AUDITED)
1. Non-Current Assets			
(a) Property, plant and equipment			
(b) Financial Assets	511.16	545.86	527.46
i) Investments			
ii) Other Financial Assets	5,615.96	5,529.00	5,867.60
(c) Deferred Tax Assets (Net)	7.30	7.59	5.74
	24.13	-	
2. Current Assets	6,158.55	6,082.45	6,400.80
(a) Financial Assets			
i) Cash and Cash Equivalents			
(b) Other Current Assets	4.31	3.62	5.36
(c) Current Tax Assets (Net)	98.92	94.49	100.81
	2.23	2.28	0.99
	105.46	100.39	107.16
TOTAL - ASSETS	6 264 04		
	6,264.01	6,182.84	6,507.96
EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share Capital	124.50	404.50	
(b) Other Equity	4,636.42	124.50	124.50
	4,760.92	4,520.08	4,843.65
2. Liabilities	4,7 00.92	4,644.58	4,968.15
Non-Current Liabilities			
(a) Provisions	1.07	0.00	
(b) Deferred Tax Liabilities (Net)	1.07	0.86 35.95	0.98
	1.07		35.92
3. Current Liabilities	1.07	36.81	36.90
(a) Financial Liabilities			
i) Other Financial Liabilities	1,500.00	4 500 00	ئى. دەخسىر ئ
(b) Other Current Liabilities	1,500.00 2.01	1,500.00	1,500.00
(c) Provisions	2.01 0.01	1.45 0.00	2.91
	1,502.02	1,501.45	0.00
	1,302.02	1,501.45	1,502.91
FOTAL - EQUITY AND LIABILITIES	6,264.01	6,182.84	6,507.96

For Nilkanth Engineering Limited

Place : Mumbai

Date: November 11, 2025

Shiksha Agrawal **Managing Director** DIN: 02597523

CIN: L27300MH1983PLC029360

Regd. Office : 407, Kalbadevi Road, Daulat Bhavan, 3rd Floor , Mumbai-400 002

E-mail: nilkanthengineeringltd@gmail.com

Consolidated Cash Flow Statement for the half year ended 30th September 2025

	0	Half Year	Ended	Year Ended
Particulars		30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Net profit before taxation and extraordinary items				
Adjustments for:		(15.64)	(12.70)	(27.08
Depreciation and amortisation expense				
Provision for Expenses		16.30	18.42	36.81
Prepaid Expenses		2.01	1.45	2.92
Operating Profit before working capital changes	_	4.54	2.06	0.59
(Increase)/Decrease in Trade & Other Receivables		7.21	9.23	13.24
Increase/(Decrease) in Sundry Payables & Other Liabilities		(2.83)	(2.41)	7.83
Cash generated from operations	100	(4.20)	11.51	(2.32
Less: Direct Taxes paid		0.18	18.33	18.75
		1.23	20.70	19.38
Net Cash Flow from operating activities before extraordinary Items Adjustments for Prior Period Items		(1.05)	(2.37)	(0.63
Net Cash Flow from operating activities	(A) _	(1.05)	(2.37)	(0.63
B. CASH FLOW FROM INVESTING ACTIVITIES:				
Net Cash from/(used) in Investing activities	<u>-</u>		* * ·	-
delivities	(B) =	<u> </u>		<u> </u>
C. CASH FLOW FROM FINANCING ACTIVITIES:		_		*
Net Cash from/(used) in financing activities	(C)		<u> </u>	•
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(1.05)	(2.37)	· · · · · · · · · · · · · · · · · · ·
Cash & Cash Equivalents as at beginning of period		5.36	5.99	( <b>0.63</b> ) 5.99
Cash & Cash Equivalents as at end of period		4.31	3.62	
			3.02	5.36
Cash and cash equivalents consist of cash on hand and balances with banks.				
Cash on hand		30.09,2025	30.09.2024	31.03.2025
		0.01	0.02	0.00
Balance in current account	·	4.30	3.60	5.36
Cash and cash equivalents as restated	2 0	4.31	3.62	5.36

For Nilkanth Engineering Limited

Place : Mumbai

Date: November 11, 2025

MUMBA)

(Shiksha Agrawal) Managing Director DIN: 02597523



Independent Auditor's Review Report on the Quarterly/Half Yearly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,

The Board of Directors,

Nilkanth Engineering Limited

- 1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Nilkanth Engineering Limited** ("the Holding Company") and its three associate companies (the Holding Company and its associates together referred to as 'the Group') for the quarter and half year ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 2. This Statement, which is the responsibility of the Parent Company's management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement 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 of making inquiries, primarily 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



(Cont..2)

Tel. No.: 22-2686 5205 / 98194 72226 / 88794 46599 • E-mail: info@pkjca.in

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Nilkanth Engineering Limited	Parent Company
Jatayu Textiles & Industries Limited	Associate Company
Sushree Trading Limited	Associate Company
Osiris Online Private Limited	Associate Company

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the information provided by the management referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The Statement includes the interim financial results and other financial information of three associate companies whose interim financial results/information reflects share of profit amounting to Rs.83.75 Lacs & Rs.146.24 Lacs for the quarter & half year ended September 30, 2025 respectively and share of Other Comprehensive loss amounting to Rs.70.77 Lacs & Rs.166.57 Lacs for the quarter & half year ended September 30, 2025 respectively. These financial statements are unaudited and have been furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on the information and explanation provided by the management.

Our conclusion on the Statement is not modified in respect of the above matter.

For PKJ&CO. Chartered Accountants Firm Regn. No. 124115W

PADAM

Digitally signed by PADAM KUMAR JAIN KUMAR JAIN Date: 2025.11.11 15:49:14 +05'30'

> (Padam Jain) Partner

Membership No. 071026

Place: Mumbai

Dated: November 11, 2025

UDIN: 25071026BMOBLI4175

