

ACHYUT HEALTHCARE LIMITED

(Formerly Known as ACHYUT HEALTHCARE PRIVATE LIMITED)

Registered Office : 610, COLONADE, B/H, ISCON TEMPLE, OPP. ISCON BRTS BUS STAND, ISCON-AMBLI ROAD, AHMEDABAD GJ 380058 IN

Corporate & Admin office : 504, Iscon Elegance, Near Prahladnagar Cross Road, S.G. Road, Ahmedabad-380 015

Tele : (079) 48982691 Mob. : +91 9825097076/+91 9898986846

CIN No. : L67120GJ1996PLC028600 Email : compliace@achyuthealthcare.com

Our Ref. No. : BSE/LODR/2026/149

Date : 21st January, 2026

To,
BSE Limited,
Floor 25, P. J. Towers,
Dalal Street,
Mumbai – 400 001

BSE script Code: 543499

Sub: - Outcome of 5th (05/2025-26) Meeting of the Board of Directors

Dear Sir/Madam,

This is to inform you that pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and such other as applicable, the meeting of the Board of Directors of the Company held on **Wednesday, January 21, 2026** at the registered office of the Company situated at 610 Colonade, Iscon - Ambali Road, 0 Behind Iscon Temple, Opposite Iscon, BRTS Bus Stand, Ahmedabad-380058, Gujarat, which was commenced at 04.30 p.m. and concluded at 05.00 p.m. In that meeting following business were transacted:

1. Considered and approved the Un-Audited Financial results of the Company for the Quarter and Nine months ended December 31, 2025 along with Limited Review Report as issued by the statutory auditor of the Company. Copy of the same is enclosed herewith;
2. Considered and approve the shifting of registered office of the company within the local limits of the Ahmedabad city from 610 Colonade, Iscon - Ambali Road, Behind Iscon Temple, Opposite Iscon, BRTS Bus Stand, Ahmedabad-380058, Gujarat to 504, Iscon Elegance, Circle P, S.G. Highway, Ahmedabad-380 015, Gujarat.

The details as required under Regulation 30 of the Listing Regulations read with, SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFDPoD-2/CIR/P/2024/185 dated December 31, 2024 is enclosed as **Annexure I**;

3. Considered and approved an increase in Authorised Capital of the Company from Existing Rs.24,00,00,000/- to Rs.26,00,00,000/- and corresponding amendments to the Clause V of the Memorandum of Association of the Company, subject to approval of Shareholders.

The details required under Regulation 30 read with Part A of Schedule III of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is and SEBI Circular No. SEBI/HO/CFD/CFDPoD-2/CIR/P/2024/185 dated December 31, 2024 is enclosed as **Annexure II**;

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4. Considered and decided to Issue upto 58,00,000 (Fifty Eight Lacs) Equity Shares of Re.1/- each at issue price of Rs. 6/- each including the Premium of Rs. 5/- each, aggregating to not more than Rs.3,48,00,000/- (Rupees Three Crores Forty Eight Five Lacs only) ("Total Issue Size of Equity) to the proposed allottees (as listed in Annexure A) by way of preferential issue in accordance with the provisions of Section 42 read with Section 62 of the Companies Act, 2013, as amended ("Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, and Companies (Share Capital and Debentures) Rules, 2014 as amended ("Rules"), Chapter V of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, SEBI (LODR) Regulations, 2015 and such other acts / rules / regulations as may be applicable and subject to necessary approval of the members of the Company and other regulatory authorities.

The details required under Regulation 30 read with Part A of Schedule III of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFDPoD-2/CIR/P/2024/185 dated December 31, 2024 is enclosed as **Annexure III**.

5. Decided to call Extra Ordinary General Meeting of the Company on Thursday, February 19, 2026 at 11:00 A.M. at the registered office of the Company;
6. Considered and approved Notice of Extra Ordinary General Meeting ("EGM") of the Company;
7. Considered and Appointed Mr. Kamlesh M. Shah, Practicing Company Secretaries (ACS: 8356 and CP. No.2072) as a Scrutinizer to scrutinize the Remote E-Voting process in a fair and transparent manner for the purpose of EGM;

Kindly take the above information on record.

Thanking you,
Yours Faithfully,

For, **Achyut Healthcare Limited**

Jigen Jagdishbhai Modi
Managing Director
(DIN:-03355555)

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Annexure-I

DISCLOSURE OF MATERIAL EVENT UNDER REGULATION 30(2) OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION, 2015- SHIFTING OF REGISTERED OFFICE WITHIN THE LOCAL LIMITS OF THE AHMEDABAD CITY

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of **Achyut Healthcare Limited**, at its meeting held on **Wednesday, January 21, 2026**, has, inter alia, considered and approved the shifting of the Registered Office of the Company within the local limits of Ahmedabad city.

The Board approved the said shifting **to facilitate expansion of the Company's operations, provide a larger and more modern workspace, and better accommodate the growing administrative and operational requirements of the Company.**

The details of the Registered Office are as under:

Existing Registered Office:

610 Colonnade, Iscon - Ambali Road, Behind Iscon Temple, Opposite Iscon, BRTS Bus Stand, Ahmedabad-380058, Gujarat.

New Registered Office:

504, Iscon Elegance, Circle P, S.G. Highway, Ahmedabad-380 015, Gujarat

The above change shall be effective from **Wednesday, January 21, 2026**.

This disclosure is made in compliance with applicable regulatory requirements.

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ANNEXURE II

DISCLOSURE OF MATERIAL EVENT UNDER REGULATION 30(2) OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION, 2015- SUMMARY OF AMENDMENTS TO THE MOA OF THE COMPANY

Pursuant to provisions of Regulation 30(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 and SEBI Circular No. SEBI/HO/CFD/CFDPoD-2/CIR/P/2024/185 dated December 31, 2024, the Company hereby discloses the material event as provided in the Schedule III of Listing Regulations:

Amendments to Memorandum of Association of the Company, in brief

The Board of Directors of the Company at its Meeting held on January 21, 2026 subject to approval of the shareholders to be obtained, has resolved to amend "clause V" (Capital Clause) of the Memorandum of Association of the Company.

The Current Authorized Capital of the Company is Rs. 24,00,00,000/- (Rupees Twenty Four Crores Only). The Company proposes to increase its authorized share capital to Rs. 26,00,00,000/- (Rupees Twenty Six Crores Only) to facilitate fund raising in future via issuance of equity shares. The increase in the Authorized Share Capital of the Company will also require consequential amendment in the Clause V of the Memorandum of Association of the Company and pursuant to Section 13 and 61 the Companies Act, 2013, alteration of the Capital Clause requires approval of the members. Therefore, the proposed Clause V of the Memorandum of Association of the Company after Increase in Authorized Share Capital will be as follows:

"The Authorized Share Capital of the Company is Rs. 26,00,00,000/- (Rupees Twenty Six Crores Only) divided into 26,00,00,000 (Twenty Six Crores) Equity Shares of Re.1/- (Rupee One Only) each"

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ANNEXURE III**DISCLOSURE OF MATERIAL EVENT UNDER REGULATION 30(2) OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION, 2015- PREFERENTIAL ISSUE OF EQUITY SHARES**

Pursuant to provisions of Regulation 30(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 and SEBI Circular No. SEBI/HO/CFD/CFDPoD-2/CIR/P/2024/185 dated December 31, 2024 the Company hereby discloses the material event as provided in the Schedule III of Listing Regulations.

Sr. No.	Particulars	Details
1	Type of securities proposed to be issued	Issue of Equity Shares of Re. 1/- each on Preferential basis
2	Type of issuance	Preferential allotment on a private placement basis in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder and SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations") and other applicable laws.
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Upto 58,00,000 Equity Shares, of the company, at a price of Rs. 6/- per Equity Share of the Company having face value of Re.1/- (Rupee One Only) at a premium of Rs. 5/- aggregating upto Rs. 3,48,00,000/- (Rupees Three Crore Forty Eight Five Lakhs only).
Additional details in case of preferential issue:		
4	Name of the Investors	As per Annexure A

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5	Post allotment of securities - outcome of the subscription, issue price / allotted price (in case of convertibles), number of investors;	As per Annexure A
6	Issue Price	Rs. 6/- per Equity Share including premium of Rs. 5/- each.
7	In case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument.	Not Applicable

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Annexure A**List of Allottees**

Sr. No	Names of Investors	Category	No. of Equity Shares to be allotted	Holding Pre-preferential Issue		Holding /Post Preferential issue	
				No. of Shares	%	No. of Shares	%
1.	Akshit Mahendra Raycha	Promoter	8,00,000	2,07,90,000	8.83	2,15,90,000	8.95
2.	Mahendra C. Raycha HUF	Promoter Group	8,00,000	1,83,82,770	7.80	1,91,82,770	7.95
3.	Ray Remedies Private Limited	Promoter Group	2,00,000	77,17,500	3.28	79,17,500	3.28
4.	Zenith Lifecare Private Limited	Promoter Group	2,00,000	0	0.00	2,00,000	0.08
5.	Dhavalkumar Harshkantbhai Ruparelia	Non Promoter	10,00,000	0	0.00	10,00,000	0.41
6.	Mayankbhai Harshkantbhai Ruparelia	Non Promoter	10,00,000	0	0.00	10,00,000	0.41
7.	Strikar Lifescience LLP	Non Promoter	18,00,000	0	0.00	18,00,000	0.75
	Total	-	58,00,000	-	-	-	-

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CIN : L67120GJ1996PLC028600

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Tel No. 9825097076, Email id :- compliance@achyuthealthcare.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2025							(Rs. In Lakhs)
Sr.No.	PARTICULARS	Quarter ended on			9 Months Ended on		Year Ended on
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
	INCOMES						
I	Revenue from Operations	156.96	254.65	(0.00)	720.83	212.66	304.75
II	Other Income	4.16	11.15	18.40	23.76	74.25	92.13
III	Total Income from operations (I + II)	161.12	265.80	18.40	744.59	286.91	396.88
IV	EXPENSES.						
(a)	Cost of materials consumed	-	-	-	-	-	-
(b)	Purchase of Stock in Trade.	127.19	208.45	(0.00)	619.08	207.20	300.11
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(9.65)	(15.25)	0.10	(32.07)	-	(12.93)
(d)	Employee benefits expense	6.50	5.44	4.03	15.63	10.07	14.13
(e)	Finance Cost	0.29	0.04	0.08	0.37	0.10	0.02
(f)	Depreciation and Amortisation Expenses	2.59	2.61	0.37	5.87	1.47	1.56
(g)	Other Expenses	33.32	48.25	9.29	103.59	16.32	23.65
	TOTAL EXPENSES (IV (a to g))	160.23	249.54	13.87	712.46	235.16	326.53
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	0.89	16.27	4.52	32.13	51.74	70.35
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	0.89	16.27	4.52	32.13	51.74	70.35
VIII	TAX EXPENSES.						
(a)	Current Tax.	0.80	4.51	1.31	8.93	13.19	16.55
(b)	Deferred Tax.	(0.34)	(0.34)	(0.10)	(0.53)	(0.03)	(0.97)
	Total Tax Expenses.	0.46	4.17	1.21	8.40	13.16	15.58
IX	NET PROFIT / (LOSS) FOR THE PERIOD	0.43	12.10	3.32	23.73	38.59	54.77
X	Paid up Equity Share Capital (Amount in lacs)	2,355.57	2,355.57	2,355.57	2,355.57	2,355.57	2,355.57
	Rs. 1 Face value per share)	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-
XI	Other Equity Capital (Reserve & Surplus)	798.01	797.59	758.10	798.01	758.10	774.29
XII	Earning Per Share (In Rupees)	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised
(i)	Basic.	0.00	0.01	0.00	0.01	0.02	0.02
(ii)	Diluted.	0.00	0.01	0.00	0.01	0.02	0.02

NOTES:

- These financial result were reviewed by the Board of Directors and thereafter have been approved by the board of directors at its meeting held on Wednesday January 21, 2026. The Statutory Auditors have carried out limited review of the financial result for the Quarter ended on December 31, 2025.
- The statement has been prepared in accordance with the recognition and mesaurment principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
- Company has only one reportable segment - Pharmaceuticals Trading.
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.
- Pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, Achyut Healthcare Limited ("the Company") has received the approval for Listing of equity shares of Achyut Healthcare Limited on BSE Main Board Platform pursuant to Migration from BSE SME platform. The equity shares of the Company will be effectively listed and traded on the BSE Mainboard Platform starting from Friday, January 02, 2026.

For Achyut Healthcare Limited

Jigen J Modi

Jigen J Modi

Managing Director

DIN : 03355555

Dated : January 21, 2026

Place : Ahmedabad



ACHYUT HEALTHCARE LIMITED

(All amounts in Lakhs INR except otherwise stated)

First-time adoption of Ind-AS

The Company was earlier listed on the SME Platform of the Bombay Stock Exchange of India Limited (BSE). Upon migration, the equity shares of the Company were listed on the Main Board of BSE Limited (BSE) with effect from January 2, 2026.

Accordingly the Company has adopted Indian Accounting Standards ("Ind AS") effective from April 1, 2025 and date of transition to Ind AS is April 1, 2024 in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), notified under Section 133 of the Companies Act, 2013, read with relevant rules thereunder, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, along with the applicable provisions and guidance issued thereunder.

Accordingly:

The unaudited standalone financial results for the quarter ended 31st December 2025 represent the third unaudited quarterly financial results prepared under Ind AS.

The audited standalone financial results for the year ended 31st March 2025 have been prepared in accordance with Ind AS.

The comparative figures for the quarter ended December 31, 2024, were not published earlier. The conversion of the aforesaid IGAAP figures to IND AS has been carried out by the management.

Exemptions availed:**Deemed cost of Property plant and equipment and intangible assets**

The Company has elected to continue with the carrying value of all its property, plant and equipment's and intangible assets recognised as of 1st April, 2024 measured as per the previous GAAP and use that carrying value as its deemed cost on transition date.

Derecognition of Financial Assets and Financial Liabilities

The Company has applied the derecognition requirements of financial assets and financial liabilities prospectively for transactions occurring on or after transition date.

Classification and measurement of Financial Assets

The Company has assessed classification and measurement of financial assets on the basis of facts and circumstances that exist as on transition date.

Fair valuation for Financial Assets and Financial Liabilities

The Company has valued certain financial assets and financial liabilities at fair value. Impact of fair value changes date all of transition is recognised in opening reserves and changes thereafter are recognised in Statement of Profit and Loss Account or Other Comprehensive income, as the case may be.

The Company has adopted Ind AS with effect from 1st April, 2025 with comparatives being restated. Accordingly, the impact of transition has been provided in the Opening Reserves as at 1st April 2024 and the periods presented have been restated accordingly.

Reconciliations between previous GAAP and Ind AS:

The following reconciliations provide a quantification of the effect of significant differences arising from the transition from previous IGAAP to Ind AS as required under Ind AS 101:

- (a) Reconciliation of Equity
(b) Reconciliation of Total Comprehensive Income

(a) Reconciliation of total equity:

Particulars	Notes	For the quarter ended 31 Dec 2025	For the quarter ended 30 Sep 2025	For the quarter ended 31 Dec 2024	For the period ended 31 Dec 2025	For the period ended 31 Dec 2024	For the year ended 31 March 2025
Equity Share Capital		2,355.57	2,355.57	2,355.57	2,355.57	2,355.57	2,355.57
Retained Earnings		798.01	797.59	758.10	798.01	758.10	774.29
Shareholder's equity as per Indian GAAP		3,153.58	3,153.16	3,113.67	3,153.58	3,113.67	3,129.86
Adjustment							
Total Adjustment		-	-	-	-	-	-
Shareholder's equity as per Ind AS		3,153.58	3,153.16	3,113.67	3,153.58	3,113.67	3,129.86

(b) Reconciliation of total comprehensive income:

Particulars	Notes	For the quarter ended 31 Dec 2025	For the quarter ended 30 Sep 2025	For the quarter ended 31 Dec 2024	For the period ended 31 Dec 2025	For the period ended 31 Dec 2024	For the year ended 31 March 2025
Profit as per Indian GAAP		0.43	12.10	3.32	23.73	38.59	54.77
		0.43	12.10	3.32	23.73	38.59	54.77
Adjustment							
Total Adjustment		-	-	-	-	-	-
Total comprehensive income as per Ind AS		0.43	12.10	3.32	23.73	38.59	54.77

Notes:

- 1 On transition to Ind AS, the Company has recognised lease liability and corresponding right-of-use asset in respect of leases relating to projects under construction. Since the right-of-use asset has been capitalised to capital work-in-progress, there is no impact on equity or profit and loss on transition date and during the comparative period.

For Achyut Healthcare Limited

Jigen J Modi

Jigen J Modi
Managing Director
DIN : 03355555

Date: January 21, 2026
Place : Ahmedabad



Limited Review Report

To
The Board of Directors
ACHYUT HEALTHCARE LIMITED
610 COLONADE, B/H ISCON TEMPLE,
OPP. ISCON BRTS BUS STAND,
ISCON - AMBALI ROAD,
AHMEDABAD - 380058

1. We have reviewed the accompanying statement of unaudited financial results of Achyut Healthcare Limited (the 'Company') for the **quarter ended December 31, 2025**. This statement is prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these statements based on our review.
2. 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 financial statements are free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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, or that it contains any material misstatement.

For **Doshi Doshi & Co,**
Chartered Accountants
Firm Registration No.: **153683W**


Chintan Doshi
Partner

Membership No.: **158931**
UDIN: 26158931SIMVU02254



Place: Ahmedabad
Date: January 21, 2026