Annexure- E

SECRETARIAL COMPLIANCE REPORT OF M/S. GALA GLOBAL PRODUCTS LIMITED

FOR THE YEAR ENDED 31ST MARCH, 2026

[PURSUANT TO REGULATION 24A OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015]

To,

The Board Of Directors

M/s. GALA GLOBAL PRODUCTS LIMITED

B-1, laxmi com. Co.op. Estate,

B/h. old Navneet press, Sukhramnagar

Ahmedabad – 380021

We, M/s. Sachin Thakkar and Associates, have examined:

a) all the documents and records made available to us and explanation provided by **M/s. Gala Global Products Limited** (hereinafter referred as "the listed entity"),
b) the filings/ submissions made by the listed entity to the 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 financial year ended 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) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; ***Not applicable to the company to the company during the reporting period***

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; ***Not applicable to the company to the company during the reporting period***

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; ***Not applicable to the company to the company during the reporting period***

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; ***Not applicable to the company to the company during the reporting period***

(f) Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) Regulations, 2021; ***Not applicable to the company to the company during the reporting period***

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) other regulations as applicable.

Based on the above examination, I hereby report that, during the Review Period:

(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	Compliance Requirement (Regulations /circulars/ guidelines including specific clause)	Regulation/ Circular No	Deviations	Action Taken By	Type of Action (Advisory/ Clarification/Fine /Show Cause Notice/Writing, etc.)	Fine Amount	Observations /Remark of the Practicing Company Secretary (PCS)	Management Response
1	Shareholding Pattern	Regulation 31 (1) (b) SEBI (LODR)2015	There was a delay in filing for the quarter ended June 2025 by 125 days	NA	NA	NA	There was delay of 125 days in filing of Shareholding Pattern for the quarter ended June 2025	The said delay was caused due to non-receipt of reports / data from RTA due to delay in RTA fees payment.
2	Shareholding Pattern	Regulation 31 (1) (b) of SEBI (LODR) 2015	There was a delay in filing for the quarter ended September 2025 by 33 days	NA	NA	NA	There was delay of 33 days in filing of Shareholding Pattern for the quarter ended June 2024	The said delay was caused due to non-receipt of reports / data from RTA due to delay in RTA fees payment.
3	Corporate Governance Report	Regulation 27(2) of SEBI (LODR) Regulations, 2015.	There was a delay in filing Corporate Governance Report for the quarter ended December, 2025 by 5 days.	BSE	Fine	Rs. 16,520/- including GST, which was subsequently revised by stock exchange to Rs. 11800/- including GST	There was delay of 5 days in filing of Corporate Governance Report for the Quarter ended December, 2025.	The delay in submission was due to unexpected administrative exigencies and internal operational constraints. The management has since streamlined its internal compliance monitoring process to ensure strict adherence to the prescribed timelines in the future
4	Statement of Grievance Redressal Mechanism - Regulation 13(3) of SEBI (LODR) Regulations, 2015.	Regulation 13(3) of SEBI (LODR) Regulations, 2015.	There was delay in filing of Statement of Grievance Redressal Mechanism for the quarter ended December, 2025 by 5 days	BSE	Fine	Rs. 5,900/- including GST	There was a delay of 5 days in filing of Statement Grievance Redressal Mechanism for the ended quarter of December, 2025.	The delay in submission was due to unexpected administrative exigencies and internal operational constraints. The management has since streamlined its internal compliance monitoring process to ensure strict adherence to the prescribed timelines in the future
5	Newspaper	Regulation	There was delay	NA	NA	NA	There was	The delay in

	Advertisement	47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	In publication of audited Financial Results (Standalone) for the Quarter and year ended March, 2025 in Newspaper by 2 days.				delay in publication of Unaudited Financial Results (Standalone) for the Quarter ended March, 2025 in Newspaper by 2 days	submission was due to unexpected administrative exigencies and internal operational constraints. The management has since streamlined its internal compliance monitoring process to ensure strict adherence to the prescribed timelines in the future
6	Newspaper Advertisement	Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	There was delay In publication of Unaudited Financial Results (Standalone) for the Quarter ended June, 2025 in Newspaper by 4 days.	NA	NA	NA	There was delay In publication of Unaudited Financial Results (Standalone) for the Quarter ended June, 2025 in Newspaper by 4 days.	The delay in submission was due to unexpected administrative exigencies and internal operational constraints. The management has since streamlined its internal compliance monitoring process to ensure strict adherence to the prescribed timelines in the future
7	Newspaper Advertisement	Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	There was delay In publication of Unaudited Financial Results (Standalone) for the Quarter ended September, 2025 in Newspaper by 2 days.	NA	NA	NA	There was delay In publication of Unaudited Financial Results (Standalone) for the Quarter ended September, 2025 in Newspaper by 2 days.	The delay in submission was due to unexpected administrative exigencies and internal operational constraints. The management has since streamlined its internal compliance monitoring process to ensure strict adherence to the prescribed timelines in the future
8	Newspaper Advertisement	Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	There was delay In publication of Unaudited Financial Results (Standalone) for the Quarter ended December, 2025 in Newspaper by 2 days and intimation of	NA	NA	NA	There was delay In publication of Unaudited Financial Results (Standalone) for the Quarter ended September,	The 2-day delay in the newspaper publication was due to an administrative coordination oversight. Additionally, the subsequent 27-day delay in uploading the

			such newspaper advertisement to Bombay stock exchange was delayed by 27 days				2025 in Newspaper by 2 days and intimation of such newspaper advertisement to Bombay stock exchange was delayed by 27 days.	copy of the newspaper advertisement on the exchange portal was caused by unexpected technical glitches and uploading issues faced on the listing platform, for which the Company also sent an official email communication to BSE highlighting the portal submission errors.
9	Imposition of Fine	Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	There was delay in making disclosure of fine levied on BSE Platform for delayed filing of Integrated Corporate Governance Report as per Regulation 27(2) of SEBI Listing Regulation by 6 days	NA	NA	NA	There was delay in making disclosure of fine levied on BSE Platform for delayed filing of Integrated Corporate Governance Report as per Regulation 27(2) of SEBI Listing Regulation by 6 days	The delay in submission was due to unexpected administrative exigencies and internal operational constraints. The management has since streamlined its internal compliance monitoring process to ensure strict adherence to the prescribed timelines in the future
10	Imposition of Fine	Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	There was delay in making disclosure of fine levied on BSE Platform for delayed filing of statement on shareholder complaints as prescribed Regulation 13(3) of the SEBI Listing Regulations by 12 days	NA	NA	NA	There was delay in making disclosure of fine levied on BSE Platform for delayed filing of statement on shareholder complaints as prescribed Regulation 13(3) of the SEBI Listing Regulations by 12 days	The delay in submission was due to unexpected administrative exigencies and internal operational constraints. The management has since streamlined its internal compliance monitoring process to ensure strict adherence to the prescribed timelines in the future
11	Maintenance and Filing of Structured Digital Database (SDD)	Regulation 3(5) and 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015	The Company failed to maintain the mandatory digital logs and sequential entries in its Structured Digital Database (SDD) from 30-11-2025 to 21-04-2026 due to	NA	NA	NA	The Company failed to maintain the mandatory digital logs and sequential entries in its Structured Digital Database	The management has since renewed and upgraded the software application, and all pending entries are being regularized to

			the expiration of its SDD software license. Consequently, the database remained non-compliant and non-functional during the period starting from 30-11-2025 till 31-03-2026.				(SDD) from 30-11-2025 to 21-04-2026 due to the expiration of its SDD software license. Consequently, the database remained non-compliant and non-functional during the period starting from 30-11-2025 till 31-03-2026	ensure continuous compliance.
12	Non-filing of SDD Compliance Certificate	Regulation 3(5) and 3(6) of SEBI (PIT) Regulations, 2015	There was omission in filing the quarterly compliance certificate of SDD Compliance Certificate for quarter (Q3) and 4th quarter (Q4) of the financial year as prescribed under SEBI Listing 3(5) and 3(6) of SEBI (PIT) Regulations, 2015.	NA	NA	NA	Due to the non-maintenance of the Structured Digital Database resulting from the software license expiration, the Company became non-compliant and was consequently required to submit the SDD compliance certificates on a quarterly basis. Accordingly, the Company was required to file, but omitted, these mandatory compliance certificates for both the 3rd quarter (Q3) and 4th quarter (Q4) of the financial year."	The delay in submission was due to unexpected administrative exigencies and internal operational constraints. The management has since upgraded and renewed its Structured Digital Database (SDD) software to streamline internal compliance monitoring. Data entries are being regularized within the system to ensure strict adherence to the prescribed timelines in the future
13	Delay in filing Reconciliation of Share Capital Audit Report	Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018	There was a delay in submitting the Reconciliation of Share Capital Audit Report to the stock exchanges for the quarter ended June 2025 by 195 days	NA	NA	NA	There was a delay in submitting the Reconciliation of Share Capital Audit Report to the stock exchanges for the quarter ended June 2025 by 195 days	The said delay was caused due to non-receipt of reports / data from RTA due to delay in RTA fees payment.
14	Delay in filing Reconciliation of Share Capital	Regulation 76 of SEBI (Depositorie	There was a delay in submitting the	NA	NA	NA	There was a delay in submitting the	The said delay was caused due to non-receipt of

	Audit Report	s and Participants) Regulations, 2018	Reconciliation of Share Capital Audit Report to the stock exchanges for the quarter ended September 2025 by 73 days				Reconciliation of Share Capital Audit Report to the stock exchanges for the quarter ended June 2025 by 73 days	reports / data from RTA due to delay in RTA fees payment.
15	Submission of Quarterly Financial Results	Regulation 33 (3) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	There was a delay of 1 day strictly confined to the submission of the 'Integrated Filing (Financials)' on the exchange portal for the quarter ended September 30, 2025. The main PDF and standard financial results disclosure were successfully uploaded on time on 14-11-2025.	NA	NA	NA	There was a delay of 1 day strictly confined to the submission of the 'Integrated Filing (Financials)' on the exchange portal for the quarter ended September 30, 2025. The main PDF and standard financial results disclosure were successfully uploaded on time on 14-11-2025.	The delay in submission was due to unexpected administrative exigencies and internal operational constraints. The management has since streamlined its internal compliance monitoring process to ensure strict adherence to the prescribed timelines in the future
16	Disclosure of event/information in XBRL format	Regulation 30 of SEBI (LODR) Regulations, 2015 read with BSE/NSE Circulars on mandatory XBRL filings	The Company submitted the PDF disclosure for the appointment of the Secretarial Auditor, M/s Deepti & Associates, Practicing Company Secretary but omitted the mandatory submission of the corresponding XBRL corporate announcement file.	NA	NA	NA	The Company submitted the PDF disclosure for the appointment of the Secretarial Auditor, but omitted the mandatory submission of the corresponding XBRL corporate announcement file.	The omission was due to management oversight. The Company is regularizing the XBRL filing and will ensure dual mode filings (PDF + XBRL) are done simultaneously in the future.
17	Disclosure of event/information in XBRL format	Regulation 30 of SEBI (LODR) Regulations, 2015 read with BSE/NSE Circulars on mandatory XBRL filings	The Company submitted the PDF disclosure for the appointment of the Secretarial Auditor, M/s Sachin Thakkar and Associates, Practicing Company Secretary but omitted the mandatory submission of the corresponding XBRL corporate announcement file.	NA	NA	NA	The Company submitted the PDF disclosure for the appointment of the Secretarial Auditor, but omitted the mandatory submission of the corresponding XBRL corporate announcement file.	The omission was due to management oversight. The Company is regularizing the XBRL filing and will ensure dual mode filings (PDF + XBRL) are done simultaneously in the future.

18	Disclosure of event/information in XBRL format	Regulation 30 of SEBI (LODR) Regulations, 2015 read with Exchange Circulars on mandatory XBRL submissions	There was a delay of 1 day in submitting the XBRL corporate announcement file for the Notice of the 15th AGM	NA	NA	NA	There was a delay of 1 day in submitting the XBRL corporate announcement file for the Notice of the 15th AGM	The delay in uploading the XBRL file for the 15th AGM Notice was due to a technical issue faced by Company Secretary in generating the XML data
19	Payment of Annual Listing Fees	Regulation 14 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The Company failed to pay the Annual Listing Fees to the Stock Exchange(s) within the prescribed statutory timeline.	NA	NA	NA	Non-payment / Delayed payment of annual listing fees within the specified timeline.	The company has duly paid the said fees at a later date along with interest. Company will ensure that in future timely payments are made.
20	Submission of Annual Report and Notice of AGM	Regulation 34 & 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	There was a delay in sending the Annual Report and Notice of the 15th Annual General Meeting to the shareholders and the stock exchange(s).	NA	NA	NA	It was observed that the Company delayed the dispatch and submission of its Annual Report and Notice for the 15th Annual General Meeting beyond the statutory timeline prescribed under Regulation 36.	The delay in dispatching the Notice and Annual Report for the 15th Annual General Meeting was due to administrative dependencies.
21	Disclosure of event/information in XBRL format 24A of SEBI (LODR)	Regulation 24A of SEBI (LODR) Regulations, 2015 read with BSE/NSE Circulars on mandatory XBRL filings	There was a delay of 1 day in submitting the mandatory XBRL format of the Annual Secretarial Compliance Report to the stock exchange(s) (filed on 31-05-2026 against the due date of 30-05-2026).	NA	NA	NA	It was observed that while the Company compiled the signed PDF report, the electronic data upload via the XBRL utility on the listing portal was delayed by 1 day and regularized on 31-05-2026.	The signed PDF report was prepared on time, but the XBRL data upload was delayed by 1 day due to unexpected issues on the stock exchange website during closing hours. The electronic filing was completed the next day on 31-05-2026.

(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	Observation made in the secretarial compliance report for the 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

	in the previous reports) (PCS)					
1	There was a delay of 190 days in filing of Shareholding Pattern for the quarter ended June 2024	The said delay was caused due to non-receipt of reports from RTA due to payment dispute. The company has duly paid Penalty of Rs. 78,000/- and for balance amount the company will file waiver application as the same was occurred due to dispute with RTA.	Regulation 31 (1) (b) SEBI (LODR)2015	Rs. 3,80,000/- and GST fine levied by BSE	The company has duly paid Penalty of Rs. 78,000/- and for balance amount the company will file waiver application as the same was occurred due to dispute with RTA.	The said delay was caused due to non-receipt of reports from RTA due to payment dispute. Later on company has completed the compliances.
2	There was a delay of 203 days in filing of Reconciliation Share capital Audit report for the quarter ended June 2024	The said delay was caused due to non-receipt of Share Capital Audit Report for the Quarter ended June 2024	Regulation 76 of SEBI (Depositories and Participants) Regulation, 2018	NA	NA	No comments as Later on company has completed the compliances.
3	There was delay of 1 day in publication Unaudited Financial Results (Standalone) for the Quarter ended June, 2024.	The delay was caused due to National holiday for Independence Day.	Regulation 47 of the SEBI (LODR) Regulations, 2015	NA	NA	No comments as Later on company has completed the compliances.

4	There was delay of 19 days in giving Annual Report and notice of 14th Annual General Meeting for FY 2023-24 to shareholders.	There was delay in giving Annual Report and notice of 14th Annual General Meeting for FY 2023-24 to shareholders by 19 days.	Regulation 34 & 36 of SEBI (LODR) Regulations, 2015	NA	NA	There is violation of stated regulation however company has completed the compliance and no such penalty has been levied by stock exchange.
5	There was a delay of 2 days in filing of Shareholding Pattern for the quarter ended June 2024	The said delay was caused due to non-receipt of reports from RTA due to payment dispute. The Company has duly paid penalty.	Regulation 31 (1) (b) of SEBI (LODR) 2015	Rs. 4,000/- and GST fine levied by BSE.	Company has paid the penalty levied by BSE for the delayed compliance.	The said delay was caused due to non-receipt of reports from RTA due to payment dispute. Later on company has paid fees and completed the compliance and also paid the penalty levied by BSE.
6	There was a delay of 21 days in filing of Corporate Governance Report for the Quarter ended September, 2024.	The said delay was caused due to non-receipt of Details of Related Party Transactions from the Statutory Auditors of the Company. The Company has duly paid penalty.	Regulation 27(2) of SEBI (LODR) Regulations, 2015.	Rs. 42,000/- and GST fine levied by BSE.	Company has paid the penalty levied by BSE for the delayed compliance.	Company has paid the penalty levied by BSE for the delayed compliance.
7	There was a delay of 9 days in filing of Statement Grievance Redressal Mechanism for the ended quarter of September, 2024.	The said delay was caused due to non-receipt of reports from RTA due to payment dispute. The Company has duly paid penalty.	Regulation 13(3) of SEBI (LODR) Regulations, 2015.	Rs. 9,000/- and GST fine levied by BSE.	Company has paid the penalty levied by BSE for the delayed compliance.	Company has paid the penalty levied by BSE for the delayed compliance.
8	There was a delay of 4 days in filing of Shareholding Pattern for the quarter ended December, 2024.	The said delay was caused due to non-receipt of reports from RTA due to payment dispute.	Regulation 74(5) of SEBI (Depositories and Participants). Regulations, 2018.	NA	Company has paid the pending fees and completed the compliances.	Later on Company has paid the pending fees and completed the compliances.
9	There was a delay of 4 days in filing of Shareholding Pattern for the quarter ended	The said delay was caused due to non-receipt of reports from RTA due to payment	Regulation 31 (1) (b) of SEBI (LODR) 2015	NA	Company has paid the pending fees and completed the compliances.	Later on Company has paid the pending fees and completed the compliances.

	December 2024	dispute.				
10	There was a delay of 5 days in filing of Certificate received from Share Agent Registrar and Transfer for the quarter ended December, 2024.	The said delay was caused due to non-receipt of reports from RTA due to payment dispute.	Regulation 74(5) of SEBI (Depositories and Participants) Regulation 2018	NA	Company has paid the pending fees and completed the compliances.	Later on Company has paid the pending fees and completed the compliances.
11	There was omission of Prior Intimation of Board Meeting dated October 21, 2024 for Approval for Right Issue.	There was an unintentional omission in filing of prior intimation of Board Meeting. Compliance Officer will ensure timely filing to the Exchange in future.	Regulation 29 of SEBI (LODR) Regulations, 2015	NA	NA	No comments.

(c) I/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.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	No	The Company has not fully complied with the applicable Secretarial Standards (SS) issued by the ICSI.
2.	Adoption and timely updation of the Policies: ● All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. ● All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/guidelines issued by SEBI.	yes	-

3.	Maintenance and disclosures on Website: ● The listed entity is maintaining a functional website. ● Timely dissemination of the documents/ information under a separate section on the website. ● Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/section of the website.	No	The listed entity is maintaining a functional website; however, certain mandatory disclosures, updates, or web-links under Regulation 46 of the SEBI (LODR) Regulations, 2015 were found to be deficient or not in complete compliance during the review period.
4.	Disqualification of Director(s): None of the director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity	Yes	-
5.	Details related to subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	NA	The Company do not Have any subsidiaries.
6.	Preservation of Documents: 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, 2015.	Yes	-
7.	Performance Evaluation: 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.	Yes	-
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of audit committee for all related party transactions; (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.	Yes	No related party transactions during the reporting period
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	Except as mentioned in Table (a) of this report

10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	No	The Company was non-compliant with the database maintenance requirements during the review period due to the expiration of its SDD software license from 30-11-2025 through the financial year-end of 31-03-2026. However, the system's history shows that the license was subsequently renewed and regularized after the reporting period, on 21-04-2026, and the pending log entries are being updated by the management.
11.	Actions taken by SEBI or Stock Exchange(s), if any: The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the table (A) and (B) of the Report.	Yes	The Actions taken by SEBI or Stock Exchange(s) are mentioned in the table (A) and (B) of the Report.
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: 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 LODR Regulations by listed entities.	Yes	No events occurred during the reporting period.
13.	No additional non-compliances observed: No additional non-compliance observed for any of the SEBI regulation/circular/guidance note etc. except as reported above.	Yes	Except as mentioned in this report

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, 2015 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.

Sd/-
SACHIN A THAKKAR
PROPRIETOR
FCS No.: 15881CP No.: 11396
UDIN: F011396H000559779
Place: Ahmedabad
Date: 30.05.2026