

CS MAHIMA KHANDELWAL & ASSOCIATES

Company Secretary

B. Com, CS

Address: 9, Kripal Colony, OPP.

Bhagwan Talkies, Agra.

Date: September 27, 2025

To,

TIPCO ENGINEERING INDIALIMITED

P.No. 1658, Phase I, Sector 38, Industrial Estate

Rai Distt., Sonapat, P.S.Rai, Sonipat, Haryana, India, 131029

Re: Due Diligence Report of Tipco Engineering India Limited.

Dear Sir/Madam,

We are pleased to enclose herewith Due Diligence Report of **Tipco Engineering India Limited.**

The information and particulars contained in the said Due Diligence Report are based on the documents and records available on the MCA Portal obtained by taking search on March 25, 2025 on V2 MCA portal and March 25, 2025 on V3 MCA portal, and also contain e-forms filed by the company after obtaining the ROC search on MCA portal and also those forms which were duly filed by the company but not available on MCA portal and were duly provided by the Company.

The search covered particulars including, but not limited to, the present Directors, Shareholding structure, e-Forms filed, and other statutory details of the Company as maintained by the Office of the Registrar of Companies, Delhi. The above search was conducted under Challan bearing SRN X97840086 dated March 25, 2025 for V2 MCA portal and Challan bearing SRN UU1307438 dated September 27, 2025 for V3 MCA portal, copies of which are annexed herewith for your reference.

Based on the documents examined and explanations provided, we confirm that the Company is broadly compliant with applicable provisions of the Companies Act, 2013, subject to routine filings and procedural formalities, if any.

We trust you will find the enclosed Report in order. Please feel free to contact us should you require any further clarification or assistance in this regard.

Thanking you,

Yours sincerely,

FOR MAHIMA KHANDELWAL & ASSOCIATES

PRACTICING COMPANY SECRETARIES

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MAHIMA KHANDELWAL

Proprietor

C.P. No. 26937

UDIN: **A039282G001367851**

Place: Agra

Encl: Search and Status Report

CS MAHIMA KHANDELWAL & ASSOCIATES*Company Secretary**B. Com, CS**Address: 9, Kripal Colony, OPP.**Bhagwan Talkies, Agra.***DUE DILIGENCE REPORT**

Name of the Company	:	TIPCO ENGINEERING INDIA LIMITED
Date of Incorporation	:	September 30, 2021
CIN of the Company	:	U29309HR2021PLC098103
Registered Office (At Present)	:	P.No. 1658, Phase I, Sector 38, Industrial Estate Rai Distt., Sonapat, P.S.Rai, Sonipat, Haryana, India, 131029
Authorized Share Capital (At Present)	:	₹25,00,00,000 (Consisting of 2,50,00,000 Equity Shares of INR 10/- each)
Paid up Share Capital (At Present)	:	₹15,31,95,840 (Consisting of 1,53,19,584 Equity Shares of INR 10/- each)
Face Value of Equity Shares	:	Rs. 10/- each
Class of Share Capital	:	There is one class of share capital i.e. Equity Share Capital

The details of respective annexures are as follows:

PARTICULARS	:	ANNEXURE NO.
SUBSCRIBERS TO THE MOA & FIRST DIRECTORS	:	Annexure-I
CHANGES IN AUTHORISED CAPITAL OF THE COMPANY	:	Annexure-II
CHANGES IN PAID-UP SHARE CAPITAL OF THE COMPANY	:	Annexure-III
CHANGE IN DIRECTORS/ KMP OF THE COMPANY	:	Annexure-IV
CHANGE IN AUDITORS OF THE COMPANY	:	Annexure-V
ANNUAL RETURNS FILED BY THE COMPANY	:	Annexure-VI
MATERIAL EVENT BASED COMPLIANCES BY THE COMPANY	:	Annexure-VII
ACCEPTANCE OF DEPOSITS FROM MEMBERS/PUBLIC COMPLAINCES	:	Annexure-VIII
COMPLAINCES RELATED TO RESOLUTIONS AND AGREEMENTS TO BE FILED UNDER SECTION 117 OF THE COMPANIES ACT, 2013 AND OTHER E-FORMS	:	Annexure-IX
COMPLAINCES RELATED TO MSME DISCLOSURES	:	Annexure-X
COMPLAINCES RELATED TO CHARGES REGISTERED WITH THE REGISTRAR OF COMPANIES	:	Annexure-XI
COMPLIANCES RELATED TO CHANGES IN THE REGISTERED OFFICE OF THE COMPANY	:	Annexure-XII
COMPLIANCES RELATED TO SIGNIFICANT BENEFICIAL OWNERSHIP (SBO)	:	Annexure-XIII
ADDITIONAL REMARKS IN RELATION TO THE COMPANY'S SECRETARIAL PRACTICES AND STATUTORY COMPLIANCES	:	Annexure-XIV

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Sr. No.	Name of Subscribers	Number of Equity Shares	Face Value per Equity Share
1	Mr. Ritesh Sharma F-1-117-118. Sector-11. Rohini, North West Delhi-110085, India.	9,000	10
2	Mrs. Sonia Sharma F-1, House no-117-118, Sector-11, Rohini, North West Delhi-110085, India	1,000	10
	Total	10,000	10

FIRST DIRECTORS OF THE COMPANY:

Sr. No.	Name of Directors	DIN
1	Mr. Ritesh Sharma F-1-117-118. Sector-11. Rohini, North West Delhi- 110085, India.	08358943
2	Mrs. Sonia Sharma F-1, House no-117-118, Sector-11, Rohini, North West Delhi-110085, India	09341298
	Total	2

Details of Incorporation forms [Form 1/ INC 20A]:

Sr. No.	Form No.	Date of Event	Due date of Filing	Date of filing	Delay (in days)	Particulars of the form including Attachments and Remarks
1	COI	Date of Incorporation: 30.09.2021	-	-	-	Incorporation of Company as Tipco Engineering India Private Limited
2	Spice Part B	-	-	29.09.2021	-	Simplified proforma for incorporation of private limited company. Attachments: 1. Electricity

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						Bill 2. NOC from lender alongwith rent agreement 3. Consent from directors 4. Subscribers ID proof
3	Spice MOA	-	-	29.09.2021	-	E-MOA filed
4	Spice AOA	-	-	29.09.2021	-	E-AOA filed
5	FORM: INC-20A	Date of Incorporation: 30.09.2021	30.03.2022	30.03.2022	-	Declaration for commencement of business <u>Attachments:</u> Bank Statement

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ANNEXURE-II**CHANGES IN AUTHORISED CAPITAL OF THE COMPANY:**

Sr. No	Form No.	Date of Event	Due date of Filing	Date of Filing	Delay (in days)	Particulars of the form including Attachments and Remarks
1	SH-7	EGM: 25.01.2024	24.02.2024	06.02.2024	-	Increase in share capital independently by company from Rs. 5,00,000 to Rs. 1,00,00,000 <u>Attachments:</u> 1. Altered MOA 2. EGM resolution alongwith Explanatory statement <i>Remarks: The Registered Office address mentioned on the letter head of the company on which EGM resolution has been taken does not matches with the address mentioned on MCA portal.</i>
2	SH-7	EGM: 08.09.2025	08.10.2025	10.09.2025	-	Increase in share capital independently by company from Rs. 1,00,00,000 to Rs. 25,00,00,000 <u>Attachments:</u> 1. Altered MOA 2. EGM resolution alongwith Explanatory statement <i>Remarks: This form was cancelled suo moto by ROC as the payment made by the company was reflecting as incomplete due to technical issue on mca portal.</i>
3	SH-7	EGM: 08.09.2025	08.10.2025	18.09.2025	-	Increase in share capital independently by company from Rs. 1,00,00,000 to Rs. 25,00,00,000 <u>Attachments:</u> 1. Altered MOA 2. EGM resolution alongwith Explanatory statement <i>Remarks: The above form was resubmitted with new SRN.</i>

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Since incorporation, the authorized equity share capital of the Company has been altered in the following manner:

- a) The initial authorized share capital on Company's incorporation of ₹5.00 Lakhs only divided into 50,000 Equity Shares of ₹10/- each.
- b) The authorized share capital was increased from ₹5.00 Lakhs divided into 50,000 Equity Shares of ₹10/- each to ₹100.00 Lakhs divided into 10,00,000 Equity Shares of ₹10/- each vide Shareholders' resolution dated January 25, 2024.
- c) The authorized share capital was further increased ₹100.00 Lakhs divided into 10,00,000 Equity Shares of ₹10/- each to ₹2,500 Lakhs divided into 2,50,00,000 Equity Shares of ₹10/- each vide Shareholders' resolution dated September 08, 2025.

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ANNEXURE-III**CHANGES IN PAID-UP SHARE CAPITAL OF THE COMPANY:**

Sr. No	Form No.	Date of Event	Due date of Filing	Date of Filing	Delay (in days)	Particulars of the form including Attachments and Remarks
1	PAS-3	Date of allotment: 12.02.2024	14.03.2024	15.02.2024	-	Allotment of 5,770 equity shares on rights issue basis to the existing shareholders of the company Attachments: 1. Board Resolution 2. List of Allotees <i>Remarks: The Registered Office address mentioned on the letter head of the company on which Board resolution and list of allottee have been taken does not match with the address mentioned on MCA portal</i>
2	PAS-3	Date of allotment: 17.01.2025	16.02.2025	27.01.2025	-	Allotment of 1366 equity shares on preferential basis to the persons belonging to non-promoter category of the company Attachments: 1. Board Resolution 2. List of Allotees 3. EGM resolution 4. Valuation report Remarks: 1. The Registered Office address mentioned on the letter head of the company on which EGM resolution have been taken and also on the introduction part of the resolution does not match with the address mentioned on MCA portal. 2. List of Allottee not taken on the letter head of the company.
3	PAS-	Date of	10.10.2025	19.10.2025	-	Allotment of 1,53,02,448 equity

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	3	allotment: 10.09.2025				shares on bonus issue Attachments: 1. Board Resolution 2. List of Allotees
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1. Details of Allotment:

Date of Allotment	No. of Equity Shares allotted	Face Value (₹)	Offer Price (₹)	Nature of Consideration	Nature of Allotment
Upon Incorporation i.e., 30.09.2021	10,000	10	10	Cash	Subscription to MOA

List of Allotees:

Sr No	Name	No of Equity Shares
1	Mr. Ritesh Sharma	9,000
2	Mrs. Sonia Sharma	1,000
	Total	10,000

2. Details of Allotment:

Date of Allotment	No. of Equity Shares allotted	Face Value (₹)	Offer Price (₹)	Nature of Consideration	Nature of Allotment
12.02.2024	5,770	10	2,600	Cash	Right Issue

List of Allotees:

Sr No	Name	No of Equity Shares
1	Ritesh Sharma	2,885
2	Sonia Sharma	2,885
	Total	5,700

3. Details of Allotment:

Date of Allotment	No. of Equity Shares allotted	Face Value (₹)	Offer Price (₹)	Nature of Consideration	Nature of Allotment
17.01.2025	1,366	10	37,349	Cash	Preferential Allotment

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Sr No	Name	No of Equity Shares
1	Chander Sawhney	27
2	Cube Marketing Private Limited	78
3	LalitDua	1,004
4	Yashpal Garg	257
	Total	1,366

4. Details of Allotment:

Date of Allotment	No. of Equity Shares allotted	Face Value (₹)	Offer Price (₹)	Nature of Consideration	Nature of Allotment
10.09.2025	1,53,02,448	10	-	Other than Cash	Bonus Issue

List of Allotees:

Sr No	Name	No of Equity Shares
1	Ritesh Sharma	1,01,66,805
2	Sonia Sharma	34,69,305
3	Chander Sawhney	24,111
4	Cube Marketing Private Limited	69,654
5	LalitDua	8,96,572
6	Yashpal Garg	2,29,501
7	Veena Rani Sharma	4,46,500
	Total	1,53,02,448

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Sr. No	Form No.	Name of Director/ KMP	Details of Change	Date of Event	Due date of Filing	Date of filing	Delay (in days)	Particulars of the form including Attachments and Remarks
1	Form DIR 12	1. Mr. Anup Kumar Singh 2. Mr. Jeewan Chandra 3. Mr. Patterson Thomas	Appointment	EGM: 16.07.2025	15.08.2025	22.07.2025	-	1. Appointment of Mr. Anup Kumar Singh as the Non-Executive Director of the Company w.e.f. 16.07.2025 2. Appointment of Mr. Jeewan Chandra as the Non-Executive Independent Director of the Company w.e.f. 16.07.2025 3. Appointment of Mr. Patterson Thomas as the Non-Executive Independent Director of the company w.e.f. 16.07.2025 Attachments: Board Resolution, EGM resolution along with explanatory statement, DIR-2, DIR-8, MBP-1, appointment letter of Anup Kumar Singh, Notice of

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Candidature,
Independence
declaration of ID's.

*Remark: The
Registered Office
address mentioned
on the letter head
of the company on
which Board
resolution, EGM
resolution
alongwith
explanatory
statement and
appointment letter
have been
takendoes not
matches with the
address mentioned
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2.	Form DIR-12	Ms. Kirti Jain	Appointment	BM: 01.07.2025	31.07.2025	24.07.2025	-	<p>Appointment of Ms. Kirti Jain as the company Secretary and Compliance Officer of the company w.e.f. 01.07.2025</p> <p>Attachments: Board resolution and consent letter to act as company secretary and compliance officer alongwith KYC.</p> <p>Remark: <i>The Registered Office address mentioned on the letter head of the company on which Board resolution has been taken does not matches with the address mentioned on MCA portal.</i></p>
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3	Form DIR-12	Mr. Ritesh Sharma	Change in designation from executive director to Chairman & Managing Director	EGM: 07.08.2025	06.09.2025	27.08.2025	-	Change in designation of Mr. Ritesh Sharma from executive Director to Chairman & Managing Director w.e.f. 07.08.2025 Attachments: 1. Board Resolution, EGM resolution along with explanatory statement, consent 2. Shorter notice consent
3	Form DIR-12	Ms. Sonia Sharma	Change in designation from executive director to Whole Time Director	EGM: 07.08.2025	06.09.2025	27.08.2025	-	Change in designation of Ms. Sonia Sharma from executive Director to Whole Time Director w.e.f. 07.08.2025 Attachments: Board Resolution, EGM resolution along with explanatory statement, consent

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4.	DIR-12	Ms. Neha Sharma	Appointment as Chief Financial Officer	10.09.2025	10.10.2025	23.09.2025	-	Appointment of Ms. Neha Sharma as the CFO w.e.f. 10.09.2025 Attachments: Board Resolution, consent to act as CFO and appointment letter
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Details for Appointment:

Name of the Directors/ KMP	Designation	Date of Appointment [i.e., Effective Date]	Tenure, if any	Remuneration Terms, if any
Mr. Anup Kumar Singh	Non-Executive Director	16.07.2025	Liable to retire by rotation	-
Mr. Jeewan Chandra	Non-Executive Independent Director	16.07.2025	3 years from 16.07.2025 to 15.07.2028, not liable to retire by rotation	-
Mr. Patterson Thomas	Non-Executive Independent Director	16.07.2025	3 years from 16.07.2025 to 15.07.2028, not liable to retire by rotation	-
Ms. Kirti Jain	Company Secretary & Compliance Officer	01.07.2025	-	-
Ms. Neha Sharma	Chief Financial Officer	10.09.2025	-	-

Details for Re-designation:

Name of the Directors/ KMP	Designation Change From	Designation Change To	Date of Resolution
Mr. Ritesh Sharma	DIR-12, MGT-14, MR-1	Executive Director to Chairman & Managing Director	August 07, 2025
Ms. Sonia Sharma	DIR-12, MGT-14, MR-1	Executive Director to Whole Time Director	August 07, 2025

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Details for Resignation/ Cessation:

Name of the Directors/ KMP	Date of Resolution	Reasons for resignation
NA		

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ANNEXURE-V**CHANGE IN AUDITORS OF THE COMPANY:**

Sr. No	Form No.	Date of Event	Due date of Filing	Date of filing	Delay (in days)	Particulars of the form including Attachments and Remarks
1	Form ADT-1	AGM-19.11.2022	04.12.2022	05.10.2023	305 days	Appointment of Mittal Vaish & co.as the auditor of the company in AGM from 01/04/2022 to31/03/2027. <u>Attachments:</u> 1. Consent Letter from Auditor. 2. Copy of AGM Resolution for appointment <i>Remarks:</i> 1. <i>The Registered Office address mentioned on the letter head of the company on which AGM resolution has been taken does not matches with the address mentioned on MCA portal</i> 2. <i>Appointment Letter or intimation letter not Attached.</i> 3. <i>305 days of delay in filing the form.</i>
2	Form ADT-3	Resignation date: 04.06.2025	04.07.2025	16.07.2025	12 days	Resignation of Mittal Vaish & co.as the auditor of the company. <u>Attachments:</u> Resignation letter <i>Remarks:</i> 1. <i>12 days of delay in filing the form.</i> 2. <i>Date of appointment mentioned in the form is wrong.</i>
3	Form ADT-1	Date of Appointment: 01.07.2025	16.07.2025	05.08.2025	20 days	Appointment of Vinay I Aggarwal & Associates, Chartered Accountantsas the auditor of the company in case of casual vacancy caused due to resignation of Mittal Vaish & Co.in BM subject to approval of members in EGM for FY 2024-25. <u>Attachments:</u> 1. Appointment letter 2. Consent letter and eligibility

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						certificate from auditor 3. Borad resolution 4. Resignation letter of old auditor Remarks: 1. <i>The Registered Office address mentioned on the letter head of the company on which BM resolution has been taken does not matches with the address mentioned on MCA portal.</i> 2. <i>20 days of delay in filing the form.</i>
4	Form ADT-1	Date of Appointment: 16.08.2025	31.08.2025	23.09.2025	23 days	Appointment of Vinay I Aggarwal & Associates, Chartered Accountants as the auditor of the company AGM for 5 years from 01.04.2025 to 31.03.2030. Attachments: 1. Consent letter and eligibility certificate from auditor 2. AGM resolution Remarks: <i>23 days of delay in filing the form.</i>

Details:

Name of the Auditor	Appointment/Resignation	Date of Appointment / Resignation	Reason for resignation
Mittal Vaish & co. Address: I-12 Usha Kiran Building, Commercial Complex Azadpur, Delhi- 110033, India Tel:9811030208 Email: mittalvaishca@gmail.com Membership No:092278 Firm Reg No: 013622N	Appointment	19.11.2022	-
	Resignation	04.06.2025	Due to preoccupation
Vinay I Aggarwal & Associates Address: AN-10B Shalimar Bagh, Shalimar Bagh (North West Delhi), Delhi-110088, India Tel:9717203270 Email: akashgoelca@gmail.com Membership No:510808 Firm Reg No: 019631N	Appointment	01.07.2025	-
	Appointment	16.08.2025	-

Note: *One ADT-1 form was filed on 29.11.2022 which is not opening in our system and details pertaining to that form could not be able to mention in the SDDR.*

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ANNEXURE-VI**ANNUAL RETURNS FILED BY THE COMPANY:****FORM AOC-4/ AOC-4 XBRL:**

Sr. No.	Form No.	Financial year	Date of financial statements approval / Board Report Approval/ Signing by Auditors	Date of AGM/ Date of Event	Due date of Filing	Date of Filing	Delays (in days)	Loans and advances due by directors/ other officers of the company	Particulars of the form including Attachments and Remarks
1	Form AOC-4	For the period starting from 30/09/2021 to 31/03/2022	05.09.2022	AGM: 19.11.2022	19.12.2022	05.12.2022	-	2,20,000	Filing of Financials for the period starting from 30/09/2021 to 31/03/2022. Mittal Vaish & co. was the auditor of the company. <u>Attachments:</u> 1. Directors Report 2. Financial statement <u>Remarks:</u> 1. Notice of AGM not attached in the form 2. The Registered Office address mentioned on the letter head of the company on which board's report has been taken does not matches with the address mentioned on MCA portal.
2	Form	FY 2022-	05.08.2	AGM:	30.10.2	21.01.2	83	2,34,94,	Filing of financial for

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	AOC -4	23	023	30.09. 2023	023	024	days	400	the Financial Year 2022-23. <u>Attachments:</u> 1. Directors Report 2. Financial Statements <u>Remarks:</u> 1. <i>The Registered Office address mentioned on the letter head of the company on which directors' report has been taken does not exactly matches with the address mentioned on MCA portal</i> 2. <i>Notice of AGM was not attached.</i> 3. <i>One board Meeting dated 14.10.2022 not recorded in the board's report.</i> 4. <i>83 days of delay in filing form</i>
3	Form AOC -4	FY 2023- 24	05.09.2 024	AGM: 30.09.2 024	30.10.2 024	23.10.2 024	-	43,76,90 0	Filing of financialfor the Financial Year 2023-24 <u>Attachments:</u> 1. Auditors report alongwith Financial Statements 2. Director Report <u>Remarks:</u> 1. <i>Notice of AGM, not attached in the form.</i> 2. <i>The Registered Office address mentioned on the letter head of the company on which board's report has been taken does</i>

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										<i>not exactly matches with the address mentioned on MCA portal</i>
										<i>3. One BM dated 13-03-2023 has not been taken into consideration in the directors report</i>

AUDITOR'S QUALIFICATIONS IN THE FINANCIAL STATEMENTS OF THE COMPANY:

Qualifications, adverse remarks or emphasis of matters as reported by the statutory auditors of the Company are as follows:

Sr. No.	Financial Year	Qualifications, adverse remarks or emphasis of matters	Unfavorable remark in CARO Report	Whether Applicable or Not Applicable
1	For the period starting from 30/09/2021 to 31/03/2022	The observations of the auditors on the accounts for the period under report have been suitably explained in the notes on Accounts and did not require any further clarification.	NA	CARP report is not applicable
2	FY 2022-23	The observations of the auditors on the accounts for the period under report have been suitably explained in the notes on Accounts and did not require any further clarification.	No Unfavorable remark stated in CARO report	CARO report is applicable
3	FY 2023-24	There are no qualifications or adverse remarks in the Auditor's Report which require any clarification/explanation. The Notes on financial statements are self-explanatory, and needs no further explanation.	No Unfavorable remark stated in CARO report	CARO report is applicable

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FORM MGT-7/ MGT-7A:

Sr. No.	Form No.	Financial year	Date of AGM/ Date of Event	Due date of Filing	Date of Filing	Delays (in days)	Details of shares transfers, if any	Whether the company has made compliance and disclosures in respect of applicable provisions of the Companies Act, 2013 during the year	Particulars of the form including Attachments and Remarks
1.	Form MGT-7A	For the period starting from 30/09/2021 to 31/03/2022	AGM: 19.11.2022	18.01.2023	05.12.2022	-	-	Complied	Filing of Annual Return for the period starting from 30.09.2021 to 31.03.2022. Attachments: 1. List of Shareholders 2. List of Directors Remarks: <i>The Registered Office address mentioned on the letter head of the company on which list of shareholder and list of director has been taken does not matches with the address mentioned on MCA portal.</i>
2	Form MGT-7A	FY 2022-23	AGM: 30.09.2023	29.11.2023	21.11.2023	-	-	Complied	Filing of Annual Return for the Financial Year 2022-23. Attachments:

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									1. List of Shareholders 2. List of Directors Remarks: 1. The Registered Office address mentioned on the letter head of the company on which list of shareholder and list of director has been taken does not exactly matches with the address mentioned on MCA portal. 2. One board Meeting dated 14.10.2022 not recorded in the form.
3	Form MGT -7A	FY 2023-24	AGM: 30.09.2024	29.11.2024	18.11.2024	-	-	Complied	Filing of Annual Return for the Financial Year 2023-24. Attachments: 1. List of Shareholders 2. MGT-8 Remarks: 1. The Registered Office address mentioned on the letter head of the company on which list of shareholder has been taken does not exactly matches with the address mentioned on MCA portal.

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2. One BM dated 13-03-2023 has not been taken into consideration in the form.

LIST OF SHAREHOLDERS AS ON THE DATE OF THIS DUE DILIGENCE REPORT:

Sr. no	Name of Shareholders	Type of Share	No. of Shares	Face Value per Share	Total Paid-up Amount (Rs.)
1	Mr. Ritesh Sharma	Equity Shares	1,01,78,190	10	1,13,850
2	Ms. Sonia Sharma	Equity Shares	34,73,190	10	38,850
3	Ms. Veena Rani Sharma	Equity Shares	4,47,000	10	5,000
4	Mr. Chander Sawhney	Equity Shares	24,138	10	270
5	M/s. Cube Marketing Private Limited	Equity Shares	69,732	10	780
6	Mr. LalitDua	Equity Shares	8,97,576	10	10,040
7	Mr. Yashpal Garg	Equity Shares	2,29,758	10	2,570
	TOTAL		1,53,19,584		15,31,95,840

Note: Since the company is under the process of filing MGT-7 with the ROC so the details of list of shareholders as on March 31, 2025 has not been included instead it has been reflected as on the date of signing this report.

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CS MAHIMA KHANDELWAL & ASSOCIATES*Company Secretary**B. Com, CS**Address: 9, Kripal Colony, OPP.**Bhagwan Talkies, Agra.***ANNEXURE-VII****MATERIAL EVENT BASED COMPLIANCES BY THE COMPANY:**

The following is a detailed list of key compliances prescribed under the Companies Act, 2013 (as amended from time to time), along with the Company's applicability and status with respect to each of these requirements:

Sr. No.	Compliance	Relevant Section(s) / Rule(s)	Applicability Remarks	Whether Applicable or Not Applicable (Whether complied, If applicable)
1	Form MGT-8	Section 92(2), Rule 11(2) of the Companies (Management and Administration) Rules, 2014	Applicable to listed companies and companies having paid-up share capital of ₹10 crore or more or turnover of ₹50 crore or more.	Not Applicable
2	Appointment of Internal Auditor	Section 138, Rule 13 of the Companies (Accounts) Rules, 2014	Applicable to: (a) Listed Companies; (b) Unlisted Public Companies meeting thresholds; (c) Private Companies meeting thresholds as prescribed.	Not Applicable
3	Appointment of Whole-Time Company Secretary	Section 203(1), Rule 8 & 8A of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014	Mandatory for every listed company and every other public company with paid-up share capital of ₹10 crore or more.	It is not applicable but since the company is going for SME IPO and will get listed in near future, so Whole Time Company Secretary has been appointed on board.
4	Appointment of Independent Director	Sections 149(4) & 149(6), Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014	Every listed public company and unlisted public company meeting thresholds (paid-up share capital ₹10 crore or more; turnover ₹100 crore or more; or outstanding loans/debentures/deposits exceeding ₹50 crore).	It is not applicable but since the company is going for SME IPO and will get listed in near future, so Independent Director has been appointed on board.
5	Appointment of Woman Director	Section 149(1) (Proviso), Rule 3 of the Companies (Appointment and Qualification of Directors) Rules, 2014	Every listed company and every other public company having paid-up share capital of ₹100 crore or more or turnover of ₹300 crore or more.	It is not applicable but since the company is going for SME IPO and will get listed in near future, so Women Director has been appointed on board.
6	Cost Audit	Section 148, Rule 3 of the Companies (Cost Records and	Applicable to companies engaged in specified sectors as per Table A and B of the Rules, subject to turnover	Not Applicable

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Sr. No.	Compliance	Relevant Section(s) / Rule(s)	Applicability Remarks	Whether Applicable or Not Applicable (Whether complied, If applicable)
		Audit) Rules, 2014	thresholds.	
7	Secretarial Audit	Section 204, Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014	Mandatory for: (a) Listed Companies; (b) Public Companies with paid-up share capital of ₹50 crore or more; or turnover of ₹250 crore or more.	Not Applicable
8	Corporate Social Responsibility (CSR)	Section 135, Companies (CSR Policy) Rules, 2014	Applicable where net worth ≥ ₹500 crore, turnover ≥ ₹1,000 crore or net profit ≥ ₹5 crore during any financial year. CSR Committee and spending obligations apply.	Applicable and yet to comply by filing the applicable form

COMPLIANCES W.R.T VARIOUS COMMITTEES:

Sr. No.	Compliance	Relevant Section(s) / Rule(s)	Applicability	Whether Applicable or Not Applicable (Whether complied, If applicable)
1	Audit Committee	Section 177, Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014	Mandatory for every listed public company and every public company with paid-up share capital ≥ ₹10 crore; turnover ≥ ₹100 crore; or outstanding loans/borrowings/debentures exceeding ₹50 crore.	It is not applicable but since the company is going for SME IPO and will get listed in near future, so audit committee has been constituted duly on board.
2	Nomination and Remuneration Committee (NRC)	Section 178(1), Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014	Same applicability as the Audit Committee — mandatory for listed public companies and public companies meeting the thresholds above.	It is not applicable but since the company is going for SME IPO and will get listed in near future, so Nomination and Remuneration committee has been constituted duly on board.
3	Stakeholders Relationship Committee (SRC)	Section 178(5)	Mandatory for every company with more than 1,000 shareholders, debenture holders, deposit holders and any other security holders at any time during a financial year.	It is not applicable but since the company is going for SME IPO and will get listed in near future, so Stakeholders Relationship committee has been constituted duly on board.
4	Vigil Mechanism	Section 177(9) & (10), Rule 7 of the Companies (Meetings of Board and its	Mandatory for every listed company and companies which accept deposits from the public or which have borrowed money from	Not Applicable

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Sr. No.	Compliance	Relevant Section(s) / Rule(s)	Applicability	Whether Applicable or Not Applicable (Whether complied, If applicable)
		Powers) Rules, 2014	banks and public financial institutions in excess of ₹50 crore.	
5	Corporate Social Responsibility (CSR) Committee	Section 135(1), Companies (CSR Policy) Rules, 2014	Required for companies having net worth ≥ ₹500 crore, turnover ≥ ₹1,000 crore or net profit ≥ ₹5 crore during any financial year.	Applicable and duly constituted on board

ANNEXURE-VIII**ACCEPTANCE OF DEPOSITS FROM MEMBERS/PUBLIC COMPLAINCES:****DPT FORMS COMPLIANCE:**

Sr. No.	Form	Financial Year	Date of Event	Due date of Filing	Date of Filing	Delay in days	Particulars of the form including Attachments and Remarks
1	DPT-3	Annual Basis (2021-22)	30.06.2022	30.06.2022	27.06.2022	-	Return of deposits: Particulars of transactions by a company not considered as deposit as per rule 2 (1) (c) of the Companies (Acceptance of Deposit) Rules, 2014
2	DPT-3	Annual Basis (2022-23)	30.06.2023	30.06.2023	24.07.2023	24 days	Return of deposits: Particulars of transactions by a company not considered as deposit as per rule 2 (1) (c) of the Companies (Acceptance of Deposit) Rules, 2014 Remarks: 24 days of delay in filing the form
3	DPT-3	Annual Basis (2023-24)	30.06.2024	30.06.2024	26.06.2024	-	Return of deposits: Particulars of transactions by a company not considered as deposit as per rule 2 (1) (c) of the Companies (Acceptance of Deposit) Rules, 2014
4	DPT-3	Annual Basis (2024-25)	30.06.2025	30.06.2025	09.09.2025	71 days	Return of deposits: Particulars of transactions by a company not considered as deposit as per rule 2 (1) (c) of the

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Sr. No.	Form	Financial Year	Date of Event	Due date of Filing	Date of Filing	Delay in days	Particulars of the form including Attachments and Remarks
							Companies (Acceptance of Deposit) Rules, 2014 Remarks: 71 days of delay in filing the form

Sr. No.	Form	Financial Year	Delay in days	Attachments and Remarks
1	DPT-4(Repealed)	NA		

Note: DPT-3 must be filed even if the company has no deposits but has transactions which may not be considered deposits (e.g., loans from directors, advances, etc.). It acts as an annual compliance for Return of Deposit and Exempted Deposits.

Sr. No.	Compliance Requirement	Relevant Section(s) / Rule(s)	Applicability	Compliance Status
1	Acceptance of Deposits from Members/Public	Section 73 to 76, Companies (Acceptance of Deposits) Rules, 2014	Applicable to all companies except: (a) banking companies, (b) NBFCs registered with RBI, (c) any other company notified by the Central Government. Companies may accept deposits from members subject to compliance with prescribed conditions; acceptance from public allowed only for eligible public companies.	No deposits accepted beyond exempted categories

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CS MAHIMA KHANDELWAL & ASSOCIATES*Company Secretary**B. Com, CS**Address: 9, Kripal Colony, OPP.**Bhagwan Talkies, Agra.***ANNEXURE-IX****COMPLAINCES RELATED TO RESOLUTIONS AND AGREEMENTS TO BE FILED UNDER SECTION 117 OF THE COMPANIES ACT, 2013 AND OTHER E-FORMS:****FORM MGT-14:**

Sr. No	Section of the Companies Act, 2013/ 1956 under which resolution passed	Date of Event	Due date of filing	Date of filing	Delay (in days)	Particulars of the form including Attachments and Remarks
1	Section 14(1) of the Companies Act 2013	EGM: 29.12.2023	28.01.2024	22.01.2024	-	Filing of special Resolution for Alteration in Articles of Association of the company by way of insertion of new Article. Attachments: <ol style="list-style-type: none">EGM resolution along with explanatory statementAltered AOAShorter notice consent Remarks: <ol style="list-style-type: none"><i>In Altered AOA attached the noting of insertion of new article via EGM dated 29.12.2023 has not been mentioned as a note on the page of article where the insertion has been done.</i><i>The Registered Office address mentioned on the letter head of the company on which EGM resolution and Explanatory Statement and Shorter notice consent have been taken does not match with the address mentioned on MCA portal.</i><i>The form is reflecting twice on the MCA portal.</i>
2	Section 42, 62(1)(c) & other	EGM: 03.01.2025	02.02.2025	25.01.2025	-	Filing of special Resolution for approval the issuance of up to 1366 equity shares to the persons belonging

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	applicable provisions & rules of the Companies Act 2013					to nonpromoter category. Attachments: <ol style="list-style-type: none">EGM resolution alongwith explanatory statementValuation report Remarks: <ol style="list-style-type: none"><i>The Registered Office address mentioned on the letter head of the company on which EGM resolution have been taken and also on the introduction part of the resolution does not matches with the address mentioned on MCA portal.</i><i>Time of the meeting was not mentioned on the introduction portion of the EGM resolution.</i><i>The form is reflecting twice on the MCA portal.</i>
3	Section 196 of the Companies Act 2013	BM: 07.08.2025	06.09.2025	27.08.2025	-	<ol style="list-style-type: none">Filing of Board Resolution for change in designation of Mr. Ritesh Sharma from executive director to Chairman & managing Director and fixation of remuneration.Filing of Board Resolution for change in designation of Ms. Sonia Sharma from executive director to Whole Time Director and fixation of remuneration. Attachments: <ol style="list-style-type: none">Board resolution alongwith DIR-2, DIR-8, MBP-1 of RiteshBoard Resolution alongwith DIR-2, DIR-8 and MBP-1 of SoniaShorter notice consent
4	<ol style="list-style-type: none">Section 196 of the Companies Act 2013Section 196 of the Companies	EGM: 07.08.2025	06.09.2025	27.08.2025	-	<ol style="list-style-type: none">Filing of special Resolution for change in designation of Mr. Ritesh Sharma from executive director to Chairman & managing Director and fixation of remuneration.Filing of special Resolution for change in designation of Ms. Sonia

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	<p>Act 2013</p> <p>3. Section 197 (1) or (4) of the Companies Act 2013</p> <p>4. Section 139, 142 and other applicable provision of the Companies Act 2013</p>					<p>Sharma from executive director to Whole Time Director and fixation of remuneration.</p> <p>3. Filing of special resolution for approval for the payment of Remuneration to directors Exceeding the overall Managerial remuneration Limit as per the provisions of Section 197 of the companies Act, 2013.</p> <p>4. Filing of ordinary resolution for approval of auditor (M/s. Vinay Jaggarwal & Associates, FRN: 019631N) Appointed in casual vacancy</p> <p>Attachments:</p> <ol style="list-style-type: none"> 1. EGM resolution alongwith DIR-2, DIR-8, MBP-1 of Ritesh 2. EGM Resolution alongwith DIR-2, DIR-8 and MBP-1 of Sonia 3. EGM resolution for remuneration 4. EGM resolution for auditor appointment 5. Shorter notice consent
5	Section 14(1) read with 13(1)	EGM: 16.07.2025	15.08.2025	25.07.2025	-	<p>Filing special resolution for Approval For Conversion Of The Company From Private Limited To Public Limited</p> <p>Attachments:</p> <ol style="list-style-type: none"> 1. Minutes of EGM 2. EGM resolution alongwith explanatory statement 3. Board Resolution 4. Altered MOA 5. Altered AOA
6	<ol style="list-style-type: none"> 1. Section 4,13,15,61 &64 2. Section Sec 179(3) 	BM: 08.09.2025	08.10.2025	10.09.2025	-	<ol style="list-style-type: none"> 1. Filing board resolution for approval for increase of authorised share capital of the company and consequent alteration of capital clause of memorandum of association of the company 2. Filing board resolution for issue of bonus share by way of capitalization of reserve <p>Attachments: Board resolution</p>

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7	1. Section 13(1) 2. Section 63 and other applicable laws	EGM: 08.09.2025	08.10.2025	10.09.2025	-	1. Filing of ordinary resolution for Approval for increase of authorised share capital of the company and consequent alteration of capital clause of memorandum of association of the company 2. Filing of ordinary resolution for issue of bonus shares by way of capitalization of reserve Attachments: 1. EGM resolution along with explanatory statement 2. Shorter notice consent
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OTHER E-FORMS:

Sr. No	Form No.	Particulars of the Form	Date of Event	Due date of Filing	Date of filing	Delays (in days)	Attachments and Remarks
1	PAS-6	Reconciliation of Share Capital Audit Report Half Yearly Return (01/10/2024 to 31/03/2025)	30.05.2025	30.05.2025	29.05.2025	-	NA
2	DIR-3	Application for DIN of Anup Kumar Singh	-	-	10.06.2025	-	Attachments: 1. Photo 2. Pan 3. Aadhar
3	MR-1	Return of appointment filed for change in designation of Mr. Ritesh Sharma from executive Director to Chairman & Managing Director and fixation of remuneration	Date of appointment: 07.08.2025	06.10.2025	27.08.2025	-	Attachments: Board Resolution, EGM resolution along with explanatory statement, DIR-2, DIR-8 and MBP-1
4	MR-1	Return of appointment filed for change in designation of Ms. Sonia Sharma	Date of appointment: 07.08.2025	06.10.2025	27.08.2025	-	Attachments: Board Resolution, EGM resolution along with explanatory statement, DIR-2, DIR-8 and MBP-

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		from executive Director to Whole Time Director and fixation of remuneration					1
5	INC-27	Conversion of Company from private to public	EGM: 16.07.2025	31.07.2025	08.08.2025	8 days	Attachments: Board resolution, EGM resolution alongwith explanatory statement, list of director, list shareholder, EGM minutes, altered AOA, altered MOA, shorter notice consent Remarks: <i>8 days of delay in filing the form.</i>
6	INC-33	E-MOA filed pursuant to conversion	EGM: 16.07.2025	31.07.2025	08.08.2025	8 days	Attachment: subscriber sheet Remarks: <i>8 days of delay in filing the form.</i>
7	INC-34	E-AOA filed pursuant to conversion	EGM: 16.07.2025	31.07.2025	08.08.2025	8 days	Attachment: altered AOA Remarks: <i>8 days of delay in filing the form.</i>
8	GNL-2	The Applicant hereby makes Joint Application for Adjudication of Penalties u/s 454 of the Companies Act, 2013 for the offence/ Defaults made under section 77(1) read with Section 86 of the Companies Act 2013 and Rule 3 of Companies	BM: 10.09.2025	-	26.09.2025	-	Attachments: 1. Board resolution 2. Joint Application 3. Board Resolution for creating charge 4. Affidavits from the directors 5. Power of Attorney

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		(Registration of Charges) Rules, 2014.					
9	GNL-2	The Applicant hereby makes Joint Application for Adjudication of Penalties u/s 454 of the Companies Act, 2013 for the offence/ Defaults made under section 77(1) read with Section 86 of the Companies Act 2013 and Rule 3 of Companies (Registration of Charges) Rules, 2014.	BM: 10.09.2025	-	26.09.2025	-	Attachments: 1. Board resolution 2. Joint Application 3. Board Resolution for creating charge 4. Affidavits from the directors 5. Power of Attorney

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CS MAHIMA KHANDELWAL & ASSOCIATES**Company Secretary****B. Com, CS****Address: 9, Kripal Colony, OPP.****Bhagwan Talkies, Agra.****ANNEXURE-X****COMPLAINCES RELATED TO MSME DISCLOSURES:**

Sr. No.	Form	Financial Year	Relevant Act / Rules	Filing Due Date	Date of Filing	Delays (in days)	Status of Compliance
1	MSME Form I (Half-Yearly Return)	Periodic Half-yearly return (01/04/2024 to 30/09/2024)	Section 405 of the Companies Act, 2013 read with the Companies (Furnishing of Information about Payment to Micro and Small Enterprise Suppliers) Order, 2019 under MSME Development Act, 2006	31.10.2024	06.11.2024	6 days	Complied <i>Remarks: 6 days delay in filing the form.</i>
2	MSME Form I (Half-Yearly Return)	Periodic Half-yearly return (01/04/2023 to 30/09/2023)	Section 405 of the Companies Act, 2013 read with the Companies (Furnishing of Information about Payment to Micro and Small Enterprise Suppliers) Order, 2019 under MSME Development Act, 2006	31.10.2023	24.09.2025	694 days	Complied <i>Remarks: 694 days of delay in filing the form.</i>
3	MSME Form I (Half-Yearly Return)	Periodic Half-yearly return (01/10/2023 to 31/03/2024)	Section 405 of the Companies Act, 2013 read with the Companies (Furnishing of Information about Payment to Micro and Small Enterprise Suppliers) Order, 2019 under MSME Development Act, 2006	30.04.2024	24.09.2025	512 days	Complied <i>Remarks: 512 days of delay in filing the form.</i>
4	MSME Form I (Half-Yearly Return)	Periodic Half-yearly return (01/10/2024 to 31/03/2025)	Section 405 of the Companies Act, 2013 read with the Companies (Furnishing of Information about Payment to Micro and Small Enterprise Suppliers) Order, 2019 under MSME Development Act, 2006	30.04.2025	24.09.2025	147 days	Complied <i>Remarks: 147 days of delay in filing the form.</i>

Note:

MSME Form I is not required if both of the following conditions are met:

1. The company does not have any outstanding payments due to micro or small enterprise suppliers exceeding 45 days from the date of acceptance or deemed acceptance of goods or services; and
2. There are no unpaid amounts to such suppliers as on the reporting date (31st March or 30th September).

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ANNEXURE-XI**COMPLAINCES RELATED TO CHARGES REGISTERED WITH THE REGISTRAR OF COMPANIES:**

Sr. No.	SRN	Charge Id	Charge Holder Name	Date of Creation	Date of Modification	Date of Satisfaction	Amount
1	Creation: AA1112134 Satisfaction: AA7858238	100645958	Axis Bank Limited	14.10.2022	-	15.04.2024	1,50,00,000
2	Creation: AA2209948 Satisfaction: AA7856508	100727667	Axis Bank Limited	13.03.2023	-	15.04.2024	1,41,00,000
3	Creation: AA8093165 Modification: AB5340312	100923913	Indian Bank	12.02.2024	03.07.2025	-	Creation amount: 15,00,00,000 Modification amount: 30,00,00,000
4	AA8179959	100923756	Indian Bank	12.02.2024	-	-	1,38,32,000
5	AA7977807	100923814	Indian Bank	12.02.2024	-	-	87,25,000
6	AA9916092	100964560	Indian Bank	25.07.2024	-	02.07.2025	15,00,00,000
7	AB4353697	101107521	ICICI Bank Ltd	17.03.2025	-	-	14,20,00,000
8	AB3903673	101089444	Indian Bank	02.04.2025	-	-	1,86,80,000

Note: The Company had filed one CHG-1 form having charge ID 101145750 vide SRN AB4562387 for the creation of charge of Rs. 45,00,000 with Axis Bank Limited which was resubmitted also. The concerned form is yet to receive from the Bank, accordingly details of the same has not been recorded in the SDDR.

HISTORY OF CHARGES:**Details for Charge Id: 100645958**

Sr. No.	FormNo.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays(in days)	Particulars of the form including Attachments and Remarks
1	Form CHG-1	Creation	14.10.2022	13.11.2022	23.11.2022	10 days	Charge of Rs. 1,50,00,000 created in favour of Axis Bank Limited on 14.10.2022 Attachments: 1. Deed of Hypothecation dated 14/10/2022

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Sr. No.	FormNo.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays(in days)	Particulars of the form including Attachments and Remarks
							2. Sanction Letter dated 14/10/2022 3. Board Resolution Remarks: <i>1. The tenor of the loan is mentioned as 180 months in the Sanction letter and 12 months in the form .</i> <i>2. 10 days of delay in filing the form</i> <i>3. No date, time registered office address mentioned in the board resolution attached in the form.</i> <i>4. The Registered Office address mentioned on the letter head of the company on which Board resolution have been taken does not matches with the address mentioned on MCA portal</i>
2	Form CHG-4	Satisfaction	15.04.2024	15.05.2024	10.05.2024	-	Satisfaction of Charge of Rs. 1,50,00,000 created in favour of Axis Bank Limited on 14.10.2022. Attachments: 1. NOC from the lender w.r.t satisfaction of charge 15.04.2024 2. Board Resolution dated 08/05/2024 Remarks: <i>The Registered Office address mentioned on the letter head of the company on which Board resolution have been taken does not matches with the address mentioned on MCA portal.</i>

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Material Details:

Sr. No.	Details	Relevant Section(s)/Rule(s)
1	Date of the instrument creating or modifying the charge	14.10.2022
2	Type of charge [As per form]	1. Moveable Property- Inventory 2. Book debts 3. Other- Personal Guarantee of Individuals
3	Amount secured by the charge	1,50,00,000
4	Person entitled to charge	Axis Bank Limited
5	Rate of interest	8.50%
6	Terms of repayment	On Demand
7	Nature of facility	SBB secured overdraft facility: Rs. 550lakhs
8	Extent and operation of the charge	The Charge will operate as first and exclusive charge in favour of Axis Bank Limited till due repayment of loan, interest and any charges due on it.
9	Details of modifications	-
10	Date of satisfaction	15.04.2024

Details for Charge Id: 100727667

Sr. No.	Form No.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays (in days)	Particulars of the form including Attachments and Remarks
1	Form CHG-1	Creation	13.03.2023	12.04.2023	28.04.2023	16 days	<p>Charge of Rs. 1,41,00,000 created in favour of Axis Bank Limited on 13.03.2023.</p> <p>Attachments:</p> <ol style="list-style-type: none">Hypothecation deed dated 13-03-2023Sanction Letter dated 02-02-2023Board resolution dated 13-03-2023Unilateral Letter dated 10.04.2023 <p>Remarks:</p> <ol style="list-style-type: none">16 days of delay in filing the formIn the Hypothecation deed in Schedule I the name of security provider the name of the company is written

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Sr. No.	FormNo.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays(in days)	Particulars of the form including Attachments and Remarks
							<i>as Tipco Engineering Pvt ltd instead of Tipco Engineering India Pvt Ltd.</i> <i>3. This charge form has been unilaterally filed by the bank as the company did not filed it in prescribed time.</i>
2	Form CHG-4	Satisfaction	15.04.2024	15.05.2024	10.05.2024	-	Satisfaction of Charge of Rs. 1,41,00,000 created in favour of Axis Bank Limited on 13.03.2023. Attachments: 1. NOC from the lender w.r.t satisfaction of charge 15.04.2024 2. Board Resolution dated 08/05/2024 <i>Remarks: The Registered Office address mentioned on the letter head of the company on which Board resolution have been taken does not matches with the address mentioned on MCA portal.</i>

Material Details:

Sr. No.	Details	Relevant Section(s)/Rule(s)
1	Date of the instrument creating or modifying the charge	13.03.2023
2	Type of charge [As per form]	1. Moveable Property- Equipment and Machinery 2. Other- Personal Guarantee of Individuals & CGTMSE Cover
3	Amount secured by the charge	1,41,00,000
4	Person entitled to charge	Axis Bank Limited
5	Rate of interest	10 %
6	Terms of repayment	As per Sanction letter
7	Nature of facility	SBB secured Term Loan: Rs. 141laks
8	Extent and operation of the charge	The Charge will operate as first and exclusive charge in favor of Axis Bank Limited till due repayment of loan, interest and any charges due on it.

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Sr. No.	Details	Relevant Section(s)/Rule(s)
9	Details of modifications	-
10	Date of satisfaction	15.04.2024

Details for Charge Id: 100923913

Sr. No.	FormNo.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays(in days)	Particulars of the form including Attachments and Remarks
1	Form CHG-1	Creation	12.02.2024	14.03.2024	23.05.2024	70 days	Charge of Rs. 15,00,00,000 created in favour of Indian bank on 12.02.2024. Attachments: 1. Agreement of Hypothecation of Moveables dated 12.02.2024 2. Sanction letter dated 09.02.2024 3. Board resolution dated 17/05/2024 Remarks: 1. 70 days of delay in filing the form 2. Time of the meeting is not mentioned in the introduction portion of the board resolution. 3. The Registered Office address mentioned on the letter head of the company on which Board resolution have been taken does not matches with the address mentioned on MCA portal.
2	Form CHG-1	Modification	03.07.2025	02.08.2025	08.07.2025	-	Charge of Rs. 15,00,00,000 modified to Rs. 30,00,00,000 in favour of Indian bank on 12.02.2024. Attachments:

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Sr. No.	FormNo.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays(in days)	Particulars of the form including Attachments and Remarks
							<p>1. Sanction letter dated 30.06.2025 alongwith board resolution dated 03.07.2025</p> <p>2. Single/Joint Demabd Promissory Note dated 03.07.2025</p> <p>Remarks:</p> <p>1. <i>Time of the meeting is not mentioned in the introduction portion of the board resolution.</i></p> <p>2. <i>The board resolution has not been taken on the letter head of the company.</i></p>

Material Details:

Sr. No.	Details	Relevant Section(s)/Rule(s)
1	Date of the instrument creating or modifying the charge	12.02.2024
2	Type of charge [As per form]	1. Immoveable Property or any interest thereon-commercial 2. Moveable Property- Inventory (incl. receivables) 3. Book Debts 4. Other- Current Assets, Future current assets and Movable Fixed Assets, Personal Guarantee by Ritesh Sharma, Sonia Sharma and Kailash Chander Sharma and Corporate Guarantee Tipco Engineering Works and RGVY Enterprises.
3	Amount secured by the charge	15,00,00,000
4	Person entitled to charge	Indian Bank
5	Rate of interest	10.40 %
6	Terms of repayment	One year or demand
7	Nature of facility	OCC (IND SME Secure)
8	Extent and operation of the charge	As per Agreement and sanctionletter attached dated-12.02.2024 and 09.02.2024 respectively
9	Details of modifications	The modification in the charge is being created by virtue of a sanction letter dated 30.06.2025 issued by Indian Bank (FGM Office Delhi), whereby the existing cash credit (OCC) facility under the MSME General Scheme extended to M/s Tipco Engineering India Private Limited has been reviewed and enhanced from Rs. 15.00 Crores to Rs. 30.00
10	Date of satisfaction	-

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Details for Charge Id: 100923756

Sr. No.	FormNo.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays(in days)	Particulars of the form including Attachments and Remarks
1	Form CHG-1	Creation	12.02.2024	14.03.2024	28.05.2024	75 days	<p>Charge of Rs. 1,38,32,000 created in favour of Indian bank on 12.02.2024.</p> <p>Attachments:</p> <ol style="list-style-type: none">1. Term Loan Agreement dated 12.02.20242. Sanction letter dated 09.02.20243. Board resolution dated 17/05/2024 <p>Remarks:</p> <ol style="list-style-type: none">1. 75 days of delay in filing the form2. Time of the meeting is not mentioned in the introduction portion of the board resolution.3. The Registered Office address mentioned on the letter head of the company on which Board resolution have been taken does not matches with the address mentioned on MCA portal.

Material Details:

Sr. No.	Details	Relevant Section(s)/Rule(s)
1	Date of the instrument creating or modifying the charge	12.02.2024
2	Type of charge [As per form]	<ol style="list-style-type: none">1. Immoveable Property or any interest thereon-commercial2. Moveable Property- Inventory (incl. receivables)3. Book Debts4. Other- Current Assets, Future current assets and Movable Fixed Assets, Personal Guarantee by Ritesh Sharma, Sonia Sharma and Kailash Chander Sharma and Corporate Guarantee Tipco Engineering Works and RGVY Enterprises.
3	Amount secured by the charge	1,38,32,000

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Sr. No.	Details	Relevant Section(s)/Rule(s)
4	Person entitled to charge	Indian Bank
5	Rate of interest	10.90 %
6	Terms of repayment	Repayable in 109 EMIs from March 2024
7	Nature of facility	Secured Term loan (IND SME Secure)
8	Extent and operation of the charge	As per Term Loan Agreement and sanction letter attached dated-12.02.2024 and 09.02.2024 respectively
9	Details of modifications	-
10	Date of satisfaction	-

Details for Charge Id: 100923814

Sr. No.	Form No.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays (in days)	Particulars of the form including Attachments and Remarks
1	Form CHG-1	Creation	12.02.2024	14.03.2024	28.05.2024	75 days	<p>Charge of Rs. 87,25,000 created in favour of Indian bank on 12.02.2024.</p> <p>Attachments:</p> <ol style="list-style-type: none">Term Loan Agreement dated 12.02.2024Sanction letter dated 09.02.2024Board resolution dated 17/05/2024 <p>Remarks:</p> <ol style="list-style-type: none">75 days of delay in filing the formTime of the meeting is not mentioned in the introduction portion of the board resolution.The Registered Office address mentioned on the letter head of the company on which Board resolution have been taken does not matches with the address mentioned on MCA portal.

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Material Details:

Sr. No.	Details	Relevant Section(s)/Rule(s)
1	Date of the instrument creating or modifying the charge	12.02.2024
2	Type of charge [As per form]	1. Immoveable Property or any interest thereon- commercial 2. Moveable Property- Inventory (incl. receivables) 3. Book Debts 4. Other- Current Assets, Future current assets and Movable Fixed Assets, Personal Guarantee by Ritesh Sharma, Sonia Sharma and Kailash Chander Sharma and Corporate Guarantee Tipco Engineering Works and RGVY Enterprises.
3	Amount secured by the charge	87,25,000
4	Person entitled to charge	Indian Bank
5	Rate of interest	12.35 %
6	Terms of repayment	Repayable in 49 EMIs from March, 2024
7	Nature of facility	Term Loan -CGTMSE
8	Extent and operation of the charge	As per Term Loan Agreement and sanction letter attached dated-12.02.2024 and 09.02.2024 respectively
9	Details of modifications	-
10	Date of satisfaction	-

Details for Charge Id: 100964560

Sr. No.	Form No.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays (in days)	Particulars of the form including Attachments and Remarks
1	Form CHG-1	Creation	25.07.2024	24.08.2024	22.08.2024	-	Charge of Rs. 15,00,00,000 created in favour of Indian bank on 25.07.2024. Attachments: 1. Term Loan Agreement for Home Loan dated 25.07.2024 2. Sanction Letter dated 23.07.2024 3. Agreement of Guarantee dated 25.07.2024 4. Board Resolution dated 13.08.2024 Remarks: The Registered Office address mentioned on the letter

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Sr. No.	FormNo.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays(in days)	Particulars of the form including Attachments and Remarks
							<i>head of the company on which Board resolution have been taken does not matches with the address mentioned on MCA portal.</i>
2	Form CHG-4	Satisfaction	02.07.2025	01.08.2025	26.07.2025	-	Satisfaction of Charge of Rs. 15,00,00,000 created in favour of Indian Bank on 25.07.2024. Attachments: NOC from the lender w.r.t satisfaction of charge 02.07.2025

Material Details:

Sr. No.	Details	Relevant Section(s)/Rule(s)
1	Date of the instrument creating or modifying the charge	25.07.2024
2	Type of charge [As per form]	1. Immoveable Property or any interest thereon-residential 2. Other- Personal Guarantee by Mr. Ritesh Sharma & Mrs. Sonia Sharma.
3	Amount secured by the charge	15,00,00,000
4	Person entitled to charge	Indian Bank
5	Rate of interest	9.35 %
6	Terms of repayment	Repayable in 180 months from next month after first disbursement
7	Nature of facility	Fresh Housing Loan for purchase of residential property and construction thereon under Home Loan
8	Extent and operation of the charge	As per Term Loan Agreement dated 25.07.2024, Agreement of Guarantee dated 25.07.2024 and Sanction Letter attached dated 23.07.2024
9	Details of modifications	-
10	Date of satisfaction	02.07.2025

Details for Charge Id: 101107521

Sr. No.	FormNo.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays(in days)	Particulars of the form including Attachments and Remarks
1	Form CHG-1	Creation	17.03.2025	16.04.2025	11.06.2025	56 days	Charge of Rs. 14,20,00,000 created in favour of ICICI bank Ltd on

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Sr. No.	FormNo.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays(in days)	Particulars of the form including Attachments and Remarks
							17.03.2025. Attachments: <ol style="list-style-type: none">Sanction Letter dated 12.03.2025Declaration for construction of houseFacility Agreement dated 17.03.2025 Remarks: <ol style="list-style-type: none">56 days of delay in filing the form.Some pages of facility agreement are attached with the Declaration for construction of house document.

Material Details:

Sr. No.	Details	Relevant Section(s)/Rule(s)
1	Date of the instrument creating or modifying the charge	17.03.2025
2	Type of charge [As per form]	Immoveable Property or any interest thereon- residential
3	Amount secured by the charge	14,20,00,000
4	Person entitled to charge	ICICI Bank Limited
5	Rate of interest	8.75 %
6	Terms of repayment	As mention in the Sanction letter and Facility Agreement for Charge Creation
7	Nature of facility	Land + Construction Loan
8	Extent and operation of the charge	As mention in the Sanction letter and Facility Agreement for Charge Creation. Exclusive Charge on Property No. 185, DU TEACHERS CHBS LTD, VAISHALI PITAMPURA, NORTH WEST DELHI 110034
9	Details of modifications	-
10	Date of satisfaction	-

Details for Charge Id: 101089444

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Sr. No.	FormNo.	Nature of Charge	Date of Event	Due date of Filing	Date of Filing	Delays(in days)	Particulars of the form including Attachments and Remarks
1	Form CHG-1	Creation	02.04.2025	02.05.2025	08.05.2025	6 days	Charge of Rs. 1,86,80,000 created in favour of Indian bank on 02.04.2025. Attachments: 1. Agreement cum pledge letter for securing term deposits as margin for guarantees/ letter of credit/ bills purchased facilities dated 13.02.2025 2. Counter Guarantee dated 13.02.2025 3. Sanction letter dated 02.04.2025 Remarks: 1. 6 days of delay in filing the form.

Material Details:

Sr. No.	Details	Relevant Section(s)/Rule(s)
1	Date of the instrument creating or modifying the charge	02.04.2025
2	Type of charge [As per form]	1. Movable property - Equipment and Machinery 2. Movable property - Inventory (incl. Receivables) 3. Movable property - Inventory 4. Other- Personal Guarantee of Mr. Ritesh Sharma & Mrs. Sonia Sharma and Corporate Guarantee of M/s RGVY Enterprises
3	Amount secured by the charge	1,86,80,000
4	Person entitled to charge	Indian Bank
5	Rate of interest	4 %
6	Terms of repayment	As per the Agreement
7	Nature of facility	Performance Bank Guarantee
8	Extent and operation of the charge	As per agreement. Collateral: Extension of Equitable Mortgage of Industrial Unit and Personal Guarantee of Mr. Ritesh Sharma & Mrs. Sonia Sharma and Corporate Guarantee of M/s RGVY Enterprises
9	Details of modifications	-

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Sr. No.	Details	Relevant Section(s)/Rule(s)
10	Date of satisfaction	-

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Sr. No.	Form No.	Date of Change	Type of Change	Old Address	New Address	Date of Filing	Due date of Filing	Delay (in days)	Particulars including Attachments and Remarks
1	INC-22	15.09.2025	Within same city/town/village	C/o Kailash Chander, P.No. 1658, Phase I Sector-38, Industrial Estate, Rai Distt.,NA, Sonapat, Haryana, India, 131029.	P.No. 1658, Phase I, Sector 38, Industrial Estate Rai Distt., Sonapat, P.S.Rai, Sonipat, Haryana, India, 131029	18.09.2025	30.09.2025	-	Alteration in the Registered office address by deleting few words. Attachments: 1. Rent agreement 2. Electricity bill 3. Geo tagged registered office photo 4. Board Resolution 5. Clarification letter on electricity bill.
2	INC-22	NA	From one city to another within same ROC jurisdiction	NA					
3	INC-23	NA	From one ROC jurisdiction to another (State change)	NA					

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Sr. No.	Particulars	Relevant Section/Rule	Form No.	Filed By	Date of Filing	Delay (in days)	Attachments and Remarks
1	Declaration by SBO	Section 90(1), Rule 3 of the Companies (SBO) Rules, 2018	BEN-1	SBO (Individual)		NA	
2	Return of SBO received by Company to ROC	Section 90(4), Rule 4	BEN-2	Company		NA	

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CS MAHIMA KHANDELWAL & ASSOCIATES

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ANNEXURE-XIV

ADDITIONAL REMARKS IN RELATION TO THE COMPANY'S SECRETARIAL PRACTICES AND STATUTORY COMPLIANCES:

No additional remarks are there, remarks for the forms are already provided in their respective rows.

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Annexure-A

MAHIMA KHANDELWAL & ASSOCIATES PRIVILEGED & CONFIDENTIAL

Preface:

This Due Diligence report is an independent opinion of the entity. The report is a one-time exercise and the information contained in this report is intended solely for recipient for specific purpose. The said information is confidential and may be privileged, and is also prohibited from disclosure. Any disclosure or further distribution of the report or use other than specified is strictly prohibited. Nothing contained in the report is capable or intended to create any legally binding obligations on the sender/undersigned who accept no responsibility, whatsoever, for loss or damage from the use of the said information. The due diligence is not an audit and also not a recommendation for entering into any transaction with the entity on the basis of this report.

The report is based on the information and explanations provided to us and /or obtained by us from the Company and other official sources. We do not guarantee the accuracy, completeness or adequacy of any information on which this report is based. We are not responsible for any error/ omissions for the results/opinions obtained for the use of this report. Any reproduction of the report or part of it would require explicit written approval.

Disclaimer:

This report is prepared by Mahima Khandelwal & Associateshas taken utmost care to ensure accuracy and objectivity while developing this report based on information available on the website of Ministry of Corporate Affairs i.e. www.mca.gov.in, and the records, registers, documents produced by the management of the Company. The views and opinions expressed herein do not constitute the opinion of Mahima Khandelwal & Associates. Wherever required, necessary affirmations, warranties and clarifications are obtained from the management of the Company and the same has been disclosed herein in this report. This report does not contain any information/data/e-form which the company has not filed with MCA and not disclosed to us during the process of our due diligence.

General Observation:

Sr. No.	Observation								
1.	<p>There have been certain instances of delays in filing the forms in respect of ROC benefit related filing or payments. (Till stub period)</p> <p>In the past, there have been certain instances of delays in filing statutory forms, such as AOC-4ADT-1, DPT-3, CHG-1,MSME-1 and INC-27 asper the reporting requirements of the Companies Act, 2013 with the ROC. These delays were primarily due to inadvertence, which led to untimely preparation and submission of data to consultants. The delays have ranged from 6 day to 305 days, depending on the form and reporting period. The details of such instances of delayed filings of the e-forms have been provided below:</p> <table border="1"><thead><tr><th>Particulars</th><th>Purpose of the Form</th><th>Date of Event</th><th>Expected Date of Filing</th><th>Actual Date of Filing</th><th>Number of Days Delayed</th><th>Reasons for the delay</th><th>Steps taken by the company to mitigate the</th></tr></thead><tbody></tbody></table>	Particulars	Purpose of the Form	Date of Event	Expected Date of Filing	Actual Date of Filing	Number of Days Delayed	Reasons for the delay	Steps taken by the company to mitigate the
Particulars	Purpose of the Form	Date of Event	Expected Date of Filing	Actual Date of Filing	Number of Days Delayed	Reasons for the delay	Steps taken by the company to mitigate the		

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								delay
Form ADT-1	Appointment of Statutory Auditor	19.11.2022	04.12.2022	05.10.2023	305 days	Due to inadvertently	Form has been filed with additional fees	
Form ADT-1	Appointment of Statutory Auditor	01.07.2025	16.07.2025	05.08.2025	20 days	Due to Shifting of V2 portal to V3 portal	No Additional fee was Charged	
Form ADT-1	Appointment of Statutory Auditor	16.08.2025	31.08.2025	23.09.2025	23 days	Due to inadvertently	Form has been filed with additional fees	
Form AOC-4 (FY 2022-23)	Filing of Financials with ROC	30.09.2023	30.10.2023	01.11.2023	03 days	Due to inadvertently	Form has been filed with additional fees	
Form DPT-3 Annual basis (2022-23)	Return of Deposits	30.06.2023	30.06.2023	24.07.2023	24 days	Due to inadvertently	Form has been filed with additional fees	
Form DPT-3 Annual Basis (2024-25)	Return of Deposits	30.06.2025	30.06.2025	09.09.2025	71 days	Due to inadvertently	Form has been filed with additional fees	
Form INC-27	Conversion of Company from Private to public	16.07.2025	31.07.2025	08.08.2025	8 days	Due to one CHG-1 form pending for approval	Form has been filed with additional fees	
Form INC-33	E-MOA filed pursuant to conversion	16.07.2025	31.07.2025	08.08.2025	8 days	Due to one CHG-1 form pending for approval	Form has been filed with additional fees	
Form INC-34	E-AOA filed pursuant to conversion	16.07.2025	31.07.2025	08.08.2025	8 days	Due to one CHG-1 form pending for approval	Form has been filed with additional fees	
Form MSME-I	Periodic Half-yearly return (01/04/2024 to	-	31.10.2024	06.11.2024	6 days	Due to inadvertently	Form has been filed with additional fees	

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	30/09/2024)							
Form MSME-I	Periodic Half-yearly return (01/04/2023 to 30/09/2023)	-	31.10.2023	24.09.2025	694 days	Due to inadvertently	Form has been filed with additional fees	
Form MSME-I	Periodic Half-yearly return (01/10/2023 to 31/03/2024)	-	30.04.2024	24.09.2025	512 days	Due to inadvertently	Form has been filed with additional fees	
Form MSME-I	Periodic Half-yearly return (01/10/2024 to 31/03/2025)	-	30.04.2025	24.09.2025	147 days	Due to inadvertently	Form has been filed with additional fees	
Form CHG-1 (Charge ID 100645958)	Creation of Charge	14.10.2022	13.11.2022	23.11.2022	10 days	Due to inadvertently	Form has been filed with additional fees	
Form CHG-1 (Charge ID 100727667)	Creation of Charge	13.03.2023	12.04.2023	28.04.2023	16 days	Due to inadvertently	Form has been filed with additional fees	
Form CHG-1 (Charge ID 100923913)	Creation of Charge	12.02.2024	14.03.2024	23.05.2024	70 days	Due to inadvertently	Form has been filed with additional fees	
Form CHG-1 (Charge ID 100923756)	Creation of Charge	12.02.2024	14.03.2024	28.05.2024	75 days	Due to inadvertently	Form has been filed with additional fees	
Form CHG-1 (Charge ID 100923814)	Creation of Charge	12.02.2024	14.03.2024	28.05.2024	75 days	Due to inadvertently	Form has been filed with additional fees	
Form CHG-1 (Charge ID 101107521)	Creation of Charge	17.03.2025	16.04.2025	11.06.2025	56 days	Due to inadvertently	Form has been filed with additional fees	
Form CHG-	Creation of	02.04.2025	02.05.2025	08.05.2025	6 days	Due to	Form has	

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	1 (Charge ID 101089444)	Charge						inadvertently	been filed with additional fees
2.	Upon review of the data shared by the Company, it was observed that the Board meeting dates were not accurately recorded in Form MGT-7. Discrepancies exist between the actual meeting dates and those mentioned in the form.								
3.	The Company has inadvertently omitted to file Form CHG-1 in respect of the charge created against INNOVA HYCROSS HYBRID ZX(7S) in favour of ICICI Bank Limited. Consequently, the statutory filing requirement under Section 77 of the Companies Act, 2013 has not been duly complied with for the said charge. In light of the above discrepancies, the company has submitted an adjudication application to rectify the default, along with filing Form GNL-1 with the Registrar of Companies (ROC). The application status is currently under process.								
4.	The Company has inadvertently omitted to file Form CHG-1 in respect of the charge created against equitable mortgage over Residential & Industrial Property in favour of Aditya Birla Finance Limited. Consequently, the statutory filing requirement under Section 77 of the Companies Act, 2013 has not been duly complied with for the said charge. In light of the above discrepancies, the company has submitted an adjudication application to rectify the default, along with filing Form GNL-1 with the Registrar of Companies (ROC). The application status is currently under process.								

CS MAHIMA KHANDELWAL & ASSOCIATES

Company Secretary

B. Com, CS

Address: 9, Kripal Colony, OPP.

Bhagwan Talkies, Agra.

PRESUMPTIONS, LIMITATIONS AND QUALIFICATIONS

This Report is being furnished on the basis of, and shall be subject to, the following premises, qualifications and assumptions:

1. All documents that have been provided to us are true and final documents subsisting in respect of the subject matters to which they relate and have not been terminated, rescinded, revoked, amended, substituted and/or novated, unless the instruments by which they have been so terminated, rescinded, revoked, amended, substituted and/or novated have also been provided to us at the time of due diligence.
2. **Scope:** The scope of the secretarial due diligence exercise includes *inter alia* review of the items set out herein below for the Review Period: (i) secretarial and compliance documents including minutes of the meetings held by the Company; (ii) filings made with the RoC by the Company; and (iii) Charter Documents which includes MoA and AoA of the Company.
3. All documents or facts that relate to or have a material bearing on the Purpose, and all documents which would fall within the scope of the due diligence request list provided to the Company, have been disclosed to us in entirety.
4. Where documents were not provided to us, and we had to rely on summaries, or tables of information provided by the Company and its management, we have assumed that the said summaries or tables of information have been prepared with due care and diligence by competent and qualified people, and were true, and presented the correct picture of matters as they stood on the day of the due diligence and that no information or facts relating to the Review Period which would have a material adverse impact on till the Cut-Off Date, has been withheld or concealed from us. Further we have assumed that all photocopies of the documents and all documents received *via* email and in the VDR provided to us conform to the original documents of which such documents are a copy.
5. With regard to certain issues, we have received information from the Company Representatives owing to the non-availability of documentary corroboration of such matters, or for any other reason, and we have relied on such information provided by the Company Representatives while conducting the secretarial due diligence exercise. We have assumed that such information verbally or otherwise represented to us by the Company and the Company Representatives on various issues were true and factually correct, as they were on the day of the due diligence and that no information or facts, which the employees, Company Representative or directors of the Company had knowledge of and which would have a material implication has been withheld or concealed from us.
6. The Company Representatives who furnished us with the information and inputs regarding the various issues were duly authorized by the Company to provide such information and inputs so provided to us and suffered from no disability and/or disqualification to do so.
7. We do not acknowledge any obligation to update this Report or advise you of any changes in our opinion with respect to any conclusions drawn herein in the event of changes in applicable laws and/or facts, or if additional and/or newly discovered information is brought to our attention at a later date.
8. We have not undertaken review or analysis of any tax related issues including but not limited to necessary registration required under any tax statutes and the parties are requested to satisfy themselves with respect to all tax related issues.
9. This Report should not be regarded as or relied upon as being equivalent to a formal legal opinion concerning any matter referred to in it. The findings and any recommendations made therein are only general in nature and should not be considered as a substitute for specific legal advice concerning individual or particular situations or concerns.
10. With regard to the materiality and based on our discussions with the Company Representatives, we have reported on key issues only, without elaborating on factual details unless these were deemed vitally necessary. This Report should not be regarded as a substitute for reading any of the disclosed documents.

CS MAHIMA KHANDELWAL & ASSOCIATES

Company Secretary

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11. The information and views contained herein are privileged and confidential information and may not be used by any other person or for any other purpose. This Report may not be disclosed to any person other than the parties or referred to or quoted from any purpose whatsoever without our specific prior written consent.
12. Whenever our opinion, with respect to the existence or absence of facts, is qualified by the phrase "to our knowledge" or "we are aware" or "we are given to understand" or a phrase of similar import, it indicates that we have not undertaken (and will not undertake) any independent investigation to determine the existence or absence of such facts. We have not independently verified any of the documents provided to us during the course of our limited secretarial due diligence exercise including from any state, governmental or regulatory authority such as the RoC. Unless specifically stated otherwise in the Report, we have also not made any independent enquiries to verify whether any formalities have been complied with which could have a bearing on the enforceability of the contractual and/or other arrangements referred to in the Report.
13. This Report has been prepared solely for the benefit of the Company. The information and views contained herein are privileged and confidential information and may not be used by any other party or for any purpose. We do not accept a duty of care or any other legal responsibility whatsoever in relation to this Report, or any related enquiries, advice or other work, to any person. Any other person who receives a draft or a copy of this Report (or any part of the Report) or discusses the Report (or any part of the Report) or any related matter with us, does so on the basis that he acknowledges and accepts that he may not rely on this Report or any related information or advice given by us for any purpose whatsoever. Without prejudice to the generality of the above, we shall have no liability for any acts or omissions taken consequent to this draft Report.

Caveats and Disclaimers.

*No reader should act on the basis of any statement contained herein without seeking professional advice. **Mahima Khandelwal & Associates** expressly disclaims all and any liability to any person who has read this Report, or otherwise, in respect of anything, and of consequences of anything done, or omitted to be done by any such person in reliance upon the contents of this Report.*

We acknowledge that this Report has been issued by us for discussion purposes and only for the benefit of the Company and should not be construed as a legal opinion.

The Report may not be relied upon by any other person for any other purpose, nor is it to be quoted or referred to in any public document or shown to, or filed with any government authority, agency or other official body without our specific prior written consent. This Report is specific for the Purpose referred in this Report. This Report is based on certain assumptions/understandings, and if the facts are different from our assumptions/ understandings, it could have material impact on our conclusions. Our views are not binding on any authority or court of law, and hence there can be no assurance that a position contrary to the views expressed herein will not be asserted by any authority and/or sustained by an appellate authority or a court of law.
