



Bansal Wire Industries Limited

Manufacturers of Steel Wires

July 21, 2025

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai- 400 001

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G,
Bandra-Kurla Complex, Bandra (E)
Mumbai- 400 051

Scrip Code: 544209

Trading Symbol: BANSALWIRE

Subject: Outcome of Board Meeting held on July 21, 2025

Dear Sir/Ma'am,

This is to inform that the Board of Directors of the Company at its meeting held today, i.e. July 21, 2025, which commenced at 03:00 P.M. (IST) and concluded at 04:40 P.M. (IST) has, inter-alia, transacted the following business: -

1. Approved Un-audited Financial Results (Standalone and Consolidated) ("UFRs") of the Company for the quarter ended on June 30, 2025, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (enclosed herewith as **ANNEXURE-A**)

Taken on record the Limited Review Report of Prateek Gupta & Company, Chartered Accountants (Statutory Auditors) on the above UFRs (enclosed herewith as **ANNEXURE-A**)

2. Approved the appointment of **M/s Ranjit Tripathi & Associates (C.P No. 8628), Practicing Company Secretaries**, as Secretarial Auditors of the Company for a term of 5 consecutive years, to conduct the Secretarial Audit from the Financial Year 2025-26 to Financial Year 2029-30, subject to the approval of shareholders of the Company in ensuing 40th Annual General Meeting.

The Information required to be submitted pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (enclosed herewith as **ANNEXURE-B**)

3. Approved the appointment of **M/s Ashish & Associates, Cost Accountants (Firm Registration No. 103521)** as Cost Auditors of the Company for the Financial Year 2025-26.

The Information required to be submitted pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (enclosed herewith as **ANNEXURE-C**)

4. Approved the appointment of **M/s S N Garg & Co, (FRN: 0002207C)**, Chartered Accountants as Internal Auditor of the Company for the Financial Year 2025-26.

The Information required to be submitted pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. **SEBI/HO/CFD/PoD2/CIR/P/0155** dated November 11, 2024 (enclosed herewith as **ANNEXURE-D**)

5. Approved the dissolution of IPO Committee w.e.f. July 21, 2025. The IPO Committee was initially constituted on August 25, 2023 to oversee and make decisions related to the initial public offering, in compliance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

Kindly take the above information on your record.

Thanking you,

Yours faithfully,
For Bansal Wire Industries Limited

Sumit Gupta
Company Secretary & Compliance Officer

Prateek Gupta & Company

Chartered Accountants

ANNEXURE-A

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

To,
The Board of Directors
BANSAL WIRE INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of M/s. **BANSAL WIRE INDUSTRIES LIMITED ("the Company")** for the quarter and year to date ended 30th June, 2025 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus



Ghaziabad: 7, Navyug Market, Ghaziabad, U.P.- 201001

Noida: 379, Block III, Ganga Shopping Complex, Sector-29, Noida, U.P.- 201302

Ph. : +91-120-4371033 | e-mail : mail@prateekgupta.co.in

provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Prateek Gupta & Company

Chartered Accountants

Firm Registration No. : 0016512C



CA Prateek Gupta

Partner

Membership No.-416552



Place : Delhi

Date : July 21, 2025

UDIN: 25416552BMHBXS4049



Bansal Wire Industries Limited

CIN: L31300DL 1985PLC022737

Registered Office: F-3, Main Road, Shastri Nagar, Delhi - 110052

Statement of unaudited standalone financial results for the quarter ended June 30, 2025

(Amount in Rs. Million unless otherwise stated)

S.No.	Particulars	Quarter ended			Year ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Unaudited)	(Refer note 6)		(Audited)
	Revenue from operations	9,079.60	8,967.32	6,766.08	32,032.09
	Other Income	51.10	44.02	12.19	132.73
I	Total Income	9,130.70	9,011.34	6,778.27	32,164.82
II	EXPENSES				
	Cost of materials consumed	7,527.58	7,166.12	5,329.22	26,604.59
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	18.51	335.79	-36.74	-822.16
	Employee benefits expense	265.59	240.32	192.78	935.50
	Finance costs	108.17	109.47	93.89	299.07
	Depreciation and amortization expense	91.54	75.34	25.41	179.03
	Other expenses	706.70	645.44	826.07	3,252.09
	Total expenses	8,718.09	8,572.48	6,430.63	30,448.12
III	Profit/(loss) before exceptional items and tax (I-II)	412.61	438.85	347.64	1,716.70
IV	Exceptional Items (Profit)/Loss	(0.26)	(0.00)	(0.09)	(0.09)
V	Profit/(loss) after exceptional item but before tax (III-IV)	412.87	438.86	347.73	1,716.79
VI	Tax expense:	110.08	138.79	88.18	465.18
	(1) Current tax	97.96	102.00	88.10	400.00
	(2) Deferred tax	12.12	27.48	0.08	55.87
	(3) Tax adjustments related to earlier years	-	9.31	-	9.31
VII	Profit / (Loss) after tax (V-VI)	302.79	300.06	259.55	1,251.61
VIII	Other Comprehensive Income	(2.24)	(2.38)	(2.04)	(4.32)
	(i) Items that will not be reclassified to profit or loss	(3.00)	(3.18)	(2.73)	(5.77)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.76	0.80	0.69	1.45
IX	Total Comprehensive Income for the period (VII+VIII)	300.55	297.69	257.51	1,247.29
X	Paid-up share capital (face value Rs 5 each)	782.78	782.78	637.27	782.78
XI	Other Equity				11,050.95
XII	Earnings per equity share:				
	Basic & Diluted (Not annualised except for FY 2025) (in Rs.)	1.93	1.92	2.04	8.42



Notes

- 1) The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and the same has been approved by the Board of Directors in its meeting held on July 21, 2025. The statutory auditor have carried out limited review of standalone unaudited financial results of the company for the quarter and year to date ended June 30, 2025.
- 2) The statutory auditors of the Company have expressed an unmodified opinion on the unaudited standalone financial results for the quarter and year to date ended June 30, 2025.
- 3) The unaudited standalone financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended.
- 4) The above statement of standalone unaudited financial results for the quarter and year to date ended June 30, 2025 are drawn up in accordance with the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended.
- 5) The equity shares of the Company have been listed on National Stock Exchange of India Limited ("NSE") and on BSE Limited ("BSE") on July 10, 2024 by completing Initial Public Offer ("the IPO") of 2,91,01,562 equity shares of face value of Rs. 5/- each at an issue price of Rs. 256/- per equity share (including share premium of Rs. 251/- per equity share) aggregating to Rs. 7450 million. The equity shares were allotted to eligible shareholders vide board resolution dated July 08, 2024. The disclosure related to 'equity share capital' and the 'earning per equity share' have been accordingly updated based on the aforesaid date of allotment.
Progress in the Gross Proceeds is as follows-

(Amount in Rs. Million)			
Object of the issue as per prospectus	Amount as per the prospectus	Revised Cost	Utilization upto 30th June 2025
Repayment or prepayment of all or a portion of certain outstanding borrowings availed by our Company	4,526.83	4,526.83	Fully Utilised
Repayment or prepayment of all or a portion of certain of its outstanding borrowings availed by our subsidiary M/s. Bansal steel & Power Limited	937.08	937.08	
Funding the working capital requirements of our Company	600.00	600.00	
General corporate purposes	865.52	906.64*	
Issue related expenses	520.57	479.45*	

* The original estimated issue expenses were Rs. 520.57 million, however the actual issue expenses being less than estimated, as disclosed in the prospectus dated July 5, 2024 and therefore, the surplus issue expenses on has been allocated and utilised towards General Corporate Purpose and corresponding reduction in issue expenses.

- 6) The figures for the quarter ended March 31, 2025 are the balancing figures between the audited standalone figures for the year ended March 31, 2025 and the published unaudited year to date figures up to the nine months ended December 31, 2024. Also, the figures for the quarter ended June 30, 2024 are the published unaudited figures.

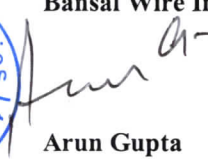


- 7) The company has two subsidiaries incorporated in India, first being M/s. Bansal Steel & Power Limited which was a subsidiary since December 7, 2023 however it became wholly owned subsidiary w.e.f July 31, 2024, another being M/s. BWI Steel Private Limited which was incorporated as wholly owned subsidiary on October 4, 2024.
- 8) The company is engaged primarily in the business of manufacturing of steel wire and, as such, does not have any separate reportable segments in accordance with Ind AS 108 - Operating Segments.
- 9) Figures for the periods/year are reclassified, regrouped wherever necessary to conform to current period presentation.
- 10) The results for the quarter and year to date ended June 30, 2025 are available on the Company's website at www.bansalwire.com and also on the website of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com, where the shares of the Company are listed.

Place: Delhi
Date: July 21, 2025



**For and on behalf of Board of Directors of
Bansal Wire Industries Limited**


Arun Gupta
Chairman and Whole Time Director
DIN: 00255850

Prateek Gupta & Company

Chartered Accountants

Independent Auditor's Limited Review Report on the Consolidated unaudited Financial results for the quarter and year to date ended June 30, 2025, of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
BANSAL WIRE INDUSTRIES LIMITED

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **BANSAL WIRE INDUSTRIES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/ (loss) after tax and total comprehensive income / loss for the quarter and year to date ended **June 30, 2025** (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ('the Circular').

1. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters,



Ghaziabad: 7, Navyug Market, Ghaziabad, U.P.- 201001

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and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

3. The unaudited financial results includes results of following entities:

S.No.	Company Name	Nature
1.	Bansal Wire Industries Limited	Parent Company
2.	Bansal Steel & Power Limited	Unlisted Wholly Owned Subsidiary
3.	BWI Steel Private Limited	Unlisted Wholly Owned Subsidiary

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors/management certification referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. The Statement includes the unaudited financial results of two subsidiaries incorporated in India, namely M/s. Bansal Steel and Power Limited and M/s. BWI Steel Private Limited. The interim financial results of M/s. BWI Steel Private Limited have been reviewed by us, while the interim financial results of M/s. Bansal Steel and Power Limited have been reviewed by another auditor, which have been included in the consolidated unaudited financial results. The interim financial results of the subsidiaries reflect total revenues of Rs. 3023.51 million, total net profit/(loss) after tax of Rs. 98.01 million, and total comprehensive income/(loss) of Rs. 99.76 million for the quarter ended June 30, 2025, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by the respective independent auditor, whose report has been furnished to us by the Management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary M/s. Bansal Steel and Power Limited, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement is not modified in respect of above matters.

For Prateek Gupta & Company

Chartered Accountants

Firm Registration No. : 0016512C



CA Prateek Gupta

Partner

Membership No.-416552



Place : Delhi

Date : **July 21, 2025**

UDIN: **25416552BMHBXT6510**



Bansal Wire Industries Limited

CIN: L31300DL 1985PLC022737

Registered Office: F-3, Main Road, Shastri Nagar, Delhi - 110052

Statement of unaudited consolidated financial results for the quarter ended June 30, 2025

(Amount in Rs. Million unless otherwise stated)

S.No.	Particulars	Quarter ended			Year ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Unaudited)	(Refer note 6)		(Audited)
	Revenue from operations	9,390.07	9,401.99	8,169.15	35,071.68
	Other Income	26.22	27.92	13.19	94.46
I	Total Income	9,416.29	9,429.91	8,182.34	35,166.14
II	EXPENSES				
	Cost of materials consumed	7,309.73	7,159.79	6,402.50	28,781.54
	Purchase of stock-in-trade	-	-	-	-
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(8.74)	211.59	(11.15)	(1,541.31)
	Employee benefits expense	387.22	377.25	301.64	1,436.66
	Finance costs	120.49	132.07	121.93	378.37
	Depreciation and amortization expense	124.02	107.35	54.89	299.89
	Other expenses	983.52	933.96	866.93	3,707.12
	Total expenses	8,916.25	8,922.01	7,736.74	33,062.27
III	Profit/(loss) before exceptional items and tax (I-II)	500.04	507.90	445.61	2,103.87
IV	Exceptional Items (Profit)/Loss	(0.27)	(0.00)	0.79	1.37
V	Profit/(loss) after exceptional item but before tax (III-IV)	500.31	507.91	444.81	2,102.50
VI	Tax expense:	107.52	176.75	129.68	638.84
	(1) Current tax	124.76	120.41	105.10	473.73
	(2) Deferred tax	(17.25)	44.15	3.69	92.73
	(3) Tax adjustments related to earlier years	-	9.31	-	8.32
	(4) MAT Credit Adjusted	-	2.89	20.89	64.06
VII	Profit / (Loss) after tax (V-VI)	392.79	331.15	315.13	1,463.66
VIII	Other Comprehensive Income	-0.49	-2.02	-1.41	-2.83
	(i) Items that will not be reclassified to profit or loss	(1.61)	(2.62)	(1.65)	(3.49)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.12	0.61	0.25	0.65
IX	Total Comprehensive Income for the period (VII+VIII)	392.30	329.14	313.73	1,460.83



	Net Profit attributable to :				
	Owners of the Company	392.79	331.15	301.88	1,446.18
	Non-Controlling Interest	-	-	13.26	17.48
	Other Comprehensive Income attributable to :				
	Owners of the Company	(0.49)	(2.02)	(1.42)	(3.10)
	Non-Controlling Interest	-	-	0.20	0.27
	Total Comprehensive Income attributable to :				
	Owners of the Company	392.30	329.14	300.46	1,443.08
	Non-Controlling Interest	-	-	13.45	17.75
X	Paid-up share capital (face value Rs 5 each)	782.78	782.78	637.27	782.78
XI	Other Equity				11,907.34
XII	Earnings per equity share:				
	Basic & Diluted (Not annualised except for FY 2025) (in Rs.)	2.51	2.12	2.37	9.73

Notes

- 1) The above unaudited consolidated financial results for the quarter and year to date ended June 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on July 21, 2025
- 2) The statutory auditors of the Parent company have expressed an unmodified opinion on the unaudited consolidated financial results for the quarter and year to date ended June 30, 2025
- 3) The unaudited consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard Rules), 2015 (as amended) and in pursuant to guidelines issued under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 4) The company has two subsidiaries incorporated in India, first being M/s. Bansal Steel & Power Limited which was a subsidiary since December 7, 2023 however it became wholly owned subsidiary w.e.f July 31, 2024, another being M/s. BWI Steel Private Limited which was incorporated as wholly owned subsidiary on October 4, 2024. The management has exercised the necessary diligence to ensure that the standalone financial results of the respective companies for the relevant periods provide a true and fair view of their affairs.
- 5) The equity shares of the Parent Company have been listed on National Stock Exchange of India Limited ("NSE") and on BSE Limited ("BSE") on July 10, 2024 by completing Initial Public Offer ("the IPO") of 2,91,01,562 equity shares of face value of Rs. 5/- each at an issue price of Rs. 256/- per equity share (including share premium of Rs. 251/- per equity share) aggregating to Rs. 7450 million. The equity shares were allotted to eligible shareholders vide board resolution dated July 08, 2024. The disclosure related to 'equity share capital' and the 'earning per equity share have been accordingly updated based on the aforesaid date of allotment.
Progress in the Gross Proceeds is as follows-



(Amount in Rs. Million)			
Object of the issue as per prospectus	Amount as per the prospectus	Revised Cost	Utilization upto 30th June 2025
Repayment or prepayment of all or a portion of certain outstanding borrowings availed by our Company	4,526.83	4,526.83	Fully Utilised
Repayment or prepayment of all or a portion of certain of its outstanding borrowings availed by our subsidiary M/s. Bansal steel & Power Limited	937.08	937.08	
Funding the working capital requirements of our Company	600.00	600.00	
General corporate purposes	865.52	906.64*	
Issue related expenses	520.57	479.45*	

* The original estimated issue expenses were Rs. 520.57 million, however the actual issue expenses being less than estimated, as disclosed in the prospectus dated July 5, 2024 and therefore, the surplus issue expenses has been allocated and utilised towards General Corporate Purpose and corresponding reduction in issue expenses.

- 6) The figures for the quarter ended March 31, 2025 are the balancing figures between the audited consolidated figures for the year ended March 31, 2025 and the published unaudited consolidated year to date figures up to the nine months ended December 31, 2024. Also, the figures for the quarter ended June 30, 2024 are the unaudited published consolidated figures quarter ended June 30, 2024.
- 7) The consolidated unaudited financial results for the quarter and year ended June 30, 2025 are available on the Company's website at www.bansalwire.com and also on the website of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com, where the shares of the Company are listed.
- 8) Figures for the periods/year are reclassified, regrouped wherever necessary to conform to current period presentation.



Place: Delhi
Date: July 21, 2025

For and on behalf of Board of Directors of
Bansal Wire Industries Limited

Arun Gupta
Chairman and Whole Time Director
DIN: 00255850

ANNEXURE-B

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Details
1.	Reason for Change viz. Appointment	Appointment of M/s Ranjit Tripathi & Associates, Practising Company Secretaries, peer review certificate No. 3294/2023 (UIN- S2009DE122100) as Secretarial Auditors of the Company.
2.	Date of appointment and term of appointment	The Board at its meeting held on July 21, 2025, approved the appointment of M/s Ranjit Tripathi & Associates, Practising Company Secretarie s, as Secretarial Auditors for audit period of five consecutive years commencing from FY 2025-26 till FY 2029-2030, subject to approval of the shareholders at the ensuing 40 th Annual General Meeting
3.	Brief profile (in case of appointment)	Name of Auditor: Ranjit Tripathi Email Id: csranjittripathy@gmail.com Auditor's Brief Profile: - “RANJIT TRIPATHI & ASSOCIATES”, is a well-established Company Secretaries Proprietary firm duly peer reviewed (Peer Review Certificate No 3294/2023), is offering its innovative professional services to the Company. “RANJIT TRIPATHI & ASSOCIATES” is a team of experts possessing rich experience in varied fields provides gamut of various advisory services ranging from business planning, Setting up systems and processes, compliance with corporate laws including the Secretarial Audit Compliance, winding up and other Corporate Law Advisory services.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

ANNEXURE-C

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Details
1.	Reason for Change viz. Appointment	Appointment of M/s Ashish & Associates, Cost Accountants, (Firm Registration No. 103521) as Cost Auditors pursuant to provisions of Section 148 of the Companies Act, 2013 read with Rule 6(2) of the Companies (Cost Records and Audit) Rules, 2014, or other applicable provisions (if any)
2.	Date of appointment and term of appointment	The Board at its meeting held on July 21, 2025, approved the appointment of M/s Ashish & Associates, Cost Accountants, (Firm Registration No. 103521) as Cost Auditors to conduct cost audit, for the Financial Year 2025-26.
3.	Brief profile (in case of appointment)	<p>Name of Auditor: Ashish Kumar Srivastava</p> <p>Name of Firm: Ashish & Associates, Cost Accountants, Delhi (Firm Registration No. 103521)</p> <p>Email Id: ashish.icmai@gmail.com</p> <p>Auditor's Brief Profile: Ashish & Associates is a firm of Practicing Cost accountants based in Delhi is offering a wide spectrum of Services to the Company. The firm has handled various assignments in Costing such as Cost audit, Certifications, Setting up costing systems, Cost consultancy, Costing-based turnaround strategies, etc. across diverse industry and client base. In addition, it has also handled Internal audit, Stock and assets verification, Industry studies assignments etc.</p>
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

ANNEXURE-D

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr No.	Particulars	Disclosure
1.	Reason for Change viz. Appointment	Appointment of M/s S N Garg & Co as Internal Auditors pursuant to provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, or other applicable provisions (if any)
2.	Date of appointment and term of appointment	The Board at its meeting held on July 21, 2025, approved the appointment of M/s S N Garg & Co, (FRN: 0002207C) as an Internal Auditors, for conducting Internal Audit of the Company for the financial year 2025-26
3.	Brief profile (in case of appointment)	Name of Auditor: Niwesh Kumar Bansal Name of Firm: M/s S N Garg & Co, (FRN: 0002207C) Email Id: niweshbansal@gmail.com Auditor's Brief Profile: M/s S N Garg & Co, (FRN: 0002207C) is a Ghaziabad based Firm provides services in the fields of audit and assurance, tax and regulatory, transaction advisory and consulting keeping in mind the regulatory and commercial environment within which the Firm operates and is offering its services of internal audit.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable