

DATIWARE MARITIME INFRA LIMITED

(Formerly known as Ruia Aquaculture Farms Limited)

Regd Off: 1st Floor Adams Court Baner Road Pune - 411045 websites: www.datiware.com

CIN: L05000PN1992PLC177590 Email: cs.datiware@gmail.com Tel: 7410090100

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To,

Date: 29-05-2026

**Department of Corporate Services
BSE Limited**

Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

Dear Sir/ Madam

Subject: Outcome of Board Meeting held on 29-05-2026
Ref.: Scrip Code 519413

We wish to inform the exchanges that Board at its Meeting originally held on May 28, 2026 and adjourned on today i.e. 29.05.2026 have considered and approved audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015 ('Listing Regulations'), we are enclosing herewith the following:

1. Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026;
2. Audit Report on the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026 issued by Statutory Auditors of the Company;

The meeting of the Board of Directors commenced at 12.30 PM (IST) and concluded at 3:50 PM

You are requested to kindly take the same on record

**Thanking You
Yours Faithfully
For Datiware Maritime Infra Limited**


**Nachiket Patil
CFO**



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To,

Date: May 29, 2026

Department of Corporate Services

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai- 400001

Dear Sir/ Madam

Subject: Integrated Filing (Financial) for the quarter ended March 31, 2026

Ref.: Scrip Code 519413

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD□PoD□2/CIR/P/2024/185 dated December 31, 2024, we enclose the Integrated Filing (Financial) for the quarter ended March 31, 2026

1. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.

Not applicable as company has not raised any funds by way of public issue, rights issue, preferential issue, qualified institutions placement etc.

2. Format for disclosing outstanding default on loans and debt securities-

Company has not defaulted in payment of interest/ repayment of principal amount on loans from banks / financial institutions as no loans has been borrowed from Banks / Financial institutions. Further company is not having any unlisted debt securities.

3. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) –

This is to certify that paid up capital of M/s. Datiware Maritime Infra Limited does not exceed Rs. 10,00,00,000/- (Rupees Ten Crore Only) and the net worth of the Company also does not exceed Rs. 25,00,00,000/- (Rupees Twenty-Five Crores Only) as on March 31, 2025 hence as per regulation 15 (2) provisions of Regulation 23(9) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 are not applicable to the company for the half year ended on March 31, 2026. A net worth certificate from Practicing Company Secretary is attached for your information and records

4. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along- with annual audited financial results ((applicable only for Annual Filing i.e. 4th quarter)

Annexure -I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results-(Standalone)

Statement on impact of audit qualifications for the financial year ended March 31, 2026 [See Regulations 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.

Sr No	Particulars	Audited Figures (as reported before adjusting for qualifications) in Lakhs	Adjusted Figures (audited figures after adjusting for qualifications) in Lakhs
1	Turnover/Total Income	40.33	43.73
2	Total Expenditure	82.93	89.31
3	Net Profit/(Loss)	-45.60	-45.58
4	Earnings Per Share	-0.91	-0.91
5	Total Assets	675.56	673.13
6	Total Liabilities	956.82	908.79
7	Net Worth	-281.26	-235.66
8	Any other financial items(s)(as Felt appropriate by the management)	NA	NA

II. Audit Qualification (each audit qualification separately):

a) Details of Audit Qualification:

1. Based on our examination carried out in accordance with the Implementation Guidance on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (Revised 2024 Edition) issued by the Institute of Chartered Accountants of India, we report that the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has **not** enabled and operated throughout the financial year for all relevant transactions recorded in the software. Hence, we can't comment further

b) Type of Audit Qualification: Qualified Opinion

- c) Frequency of qualifications: This is the second year of Qualification No. 1.

d) For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:

Not Applicable

e) For Audit Qualification(s) where the impact is not quantified by the auditor –

- i) Management's estimation on impact of audit qualification: N.A

ii) If management is unable to estimate the impact, reasons for the same:

Regarding the First qualification of Auditor for not enabling audit trail (Edit Log) facility we wish to inform that company do have accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility but inadvertently it was not enabled by the accountant. Since the company's turnover is very meagre, Board is of the opinion that this qualification has no financial impact hence not quantified.

iii) Auditors' Comments on (i) or (ii) above: N.A

III. Signatories:

- CFO

[Handwritten Signature]

Place: Pune
Date: 29.05.2026



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PART I - Statement of Standalone audited Results for the quarter ended 31.03.2026

Rupees in lacs

Sr	Particulars	QUARTER ENDED ON			Year to Date	Year to Date
		31.03.2026	31.12.2025	31.03.2025	Ended on	Ended on
		Audited	(Unaudited)	Audited	(Audited)	(Audited)
1	Revenue From Operations					
	a) Revenue From Operations (Gross)	9.75	10.87	9.75	40.12	39.00
	b) Other Operating Income	0.00	0.00	0.00	0.00	0.00
2	Other Income	0.21	0.00	4.65	0.21	4.73
3	Total Revenue (1+2)	9.96	10.87	14.40	40.33	43.73
4	Expenses					
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchases of Stock -in - Trade	0.00	0.00	0.00	0.00	0.00
	c) Changes in inventories of Finished Goods, WIP and stock -in- Trade	0.00	0.00	0.00	0.00	0.00
	d) Employee Benefits expenses	1.02	0.42	0.73	2.98	2.51
	e) Finance Cost	12.49	12.81	13.21	51.28	53.40
	f) Depreciation & Amortisation Expenses	2.76	4.17	5.16	15.27	20.64
	g) Operating and Other Expenses	6.37	5.11	5.15	16.40	12.76
	Total Expenses (a+b+c+d+e+f+g)	22.64	22.51	24.25	85.93	89.31
5	Profit (loss) before exceptional items and tax (3-4)	-12.68	-11.64	-9.85	-45.60	-45.58
6	Exceptional Items	0	0.00	0.00	0.00	0.00
7	Profit (loss) Before Tax (5-6)	-12.68	-11.64	-9.85	-45.60	-45.58
8	Tax Expenses :					
	a) Current Tax	0.00	0.00	0.00	0.00	0.00
	b) Deferred Tax	0.00	0.00	0.00	0.00	0.00
	c) Short Excess Provision of Tax	0.00	0.00	0.00	0.00	0.00
9	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00
10	Net profit (loss) after tax (7-9)	-12.68	-11.64	-9.85	-45.60	-45.58
11	Other comprehensive income (net of tax) Items that will not be reclassified to profit or loss A/c (Net of Tax)	0.00	0.00	0.00	0.00	0.00
12	Total Comprehensive Income for the period (net of tax) (10+11)	-12.68	-11.64	-9.85	-45.60	-45.58
13	Paid up Equity Share Capital (Face Value Rs.10 each, Fully Paid)	500.00	500.00	500.00	500.00	500.00
14	Reserves excluding Revaluation Reserves	-781.26	-768.58	735.36	-781.26	-735.66
15	Earning Per share (EPS) (not annualised)					
	(a) Basic	-0.25	-0.23	-0.20	-0.91	-0.91
	(b) Diluted	-0.25	-0.23	-0.20	-0.91	-0.91

Notes

- The above results are reviewed by the audit committee and approved by the Board of Directors at its meeting held on 29.05.2025
- Figures has been regrouped/rearranged/reclassified/reworked wherever necessary.
- The company organised business into two segments- Acquaculture & Ship building . Segmentwise results are attached.
- The financial results for the above periods have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as prescribed under section 133 of the Companies Act 2013 read with the relevant rules and circulars issued.
- Company is not required to prepare Consolidated Financial Statements since it does not have any subsidiary or associate company.
- Figures of last quarter i.e. quarter ended on 31.03.2026 are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year

Date :- 29.05.2026

Place - Pune



For Datiware Maritime Infra Limited
(Managing Director)

Jayshree Patil
Jayshree Patil
(Managing Director)
DIN: 02419826

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PART II - Statement of Assets & Liabilities

Rupees in lacs

Particulars	As on	
	31.03.2026	31.03.2025
	(Audited)	(Audited)
Asset		
Finacial Asset		
a) Cash and cash equivalent	10.85	0.54
b) Trade receivables	9.37	30.91
c) Loans	0.00	0.00
d) Investments	0.00	0.00
e) Inventory	0.00	0.00
f) Other finacial asset	37.55	8.61
Non-finacial asset		
a) Current Tax	0.00	0.00
b) Deferred Tax	85.45	85.45
c) Property Plant Equipment	532.34	547.62
d) Other non-finacials asset	0.00	0.00
Total - Assets	675.56	673.13
Liability and Equity		
Liability		
a) Trade payable		
Dues of Micro & Samll Enrteprises		
Dues of other than Micro & Samll Enrteprises	21.16	-8.61
b) Other payables	0.00	0.00
c) Borrowing	890.75	870.63
d) Deposits	0.00	0.00
e) Other finacials liability	42.28	43.50
Non-finacials liability		
a) Current tax		
b) Provision	2.63	3.27
c) Other non finacials liabilities		
Equity		
a) Share Capital	500.00	500.00
b) Other equity	-781.26	-735.66
Total - Liability & Equity	675.56	673.13

Date :- 29.05.2026

Place - Pune

For Datiware Maritime Infra Limited



Jaysree Patil

Jaysree Patil
(Managing Director)

DIN: 02419826

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PART II - Statement of cash flow

Rupees in lacs

Particulars	As on	
	31.03.2026	31.03.2025
	(Audited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX & EXTRA-ORDINARY ITEMS	-45.60	-45.58
ADJUSTMENTS FOR :		
DEPRECIATION	15.27	20.64
INTEREST INCOME	0.00	0.00
DIVIDEND INCOME	0.00	0.00
FINANCE COST	51.28	53.40
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	20.95	28.46
ADJUSTMENTS FOR :-		
BAD DEBTS		
(INCREASE) / DECREASE IN TRADE & OTHER RECEIVABLES	16.88	-21.94
(INCREASE) / DECREASE IN INVENTORIES	0.00	0.00
(INCREASE) / DECREASE IN OTHER CURRENT ASSET	0.22	0.83
INCREASE/ (DECREASE) IN PAYABLES & PROVISIONS	-0.01	0.36
INCREASE/ (DECREASE) IN TRADE PAYABLE	-0.54	-0.90
CASH GENERATED FROM OPERATIONS	16.55	-21.65
INCOME TAX		
NET CASH FLOW FROM OPERATING ACTIVITIES	37.50	6.81
B. CASH FLOW FROM INVESTING ACTIVITIES		
INTEREST INCOME	0.00	0.00
DIVIDEND INCOME	0.00	0.00
PROFIT ON SALE OF FIXED ASSETS	0.00	0.00
PURCHASE OF FIXED ASSETS	0.00	0.00
SALE OF FIXED ASSETS	0.00	0.00
(INCREASE) / DECREASE IN DEPOSIT	0.00	0.00
NET CASH USED IN INVESTING ACTIVITIES	0.00	0.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
FINANCE COST		
INCREASE / (DECREASE) IN SECURED LOANS	0.00	-55.37
INCREASE/(DECREASE) IN UNSECURED LOANS	-27.19	47.35
NET CASH USED IN FINANCING ACTIVITIES	-27.19	-8.02
NET INCREASE IN CASH & CASH EQUIVALENTS A+B+C	10.31	-1.21
CASH & CASH EQUIVALENTS - OPENING BALANCE	0.54	1.75
CASH & CASH EQUIVALENTS - CLOSING BALANCE	10.85	0.54
CASH & CASH EQUIVALENTS - NET BALANCE	10.31	1.21

Date :- 29.05.2026

Place - Pune

For Datiware Maritime Infra Limited



Jayshree Patil
Jayshree Patil
(Managing Director)
DIN: 02419826

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Segmentwise results for the quarter ended and nine months period ended on 31.03.2026

Rupees in lacs

Particulars	QUARTER ENDED ON			Year to Date	Year to Date
	31.03.2026	31.12.2025	31.03.2025	Ended on	Ended on
	Audited	(Unaudited)	Audited	Audited	(Audited)
I.Segment Revenue					
(a) Segment A (Fishery)	0.00	10.87	0.05	0.00	0.05
(b) Segment B (Shipyard)	9.75	0.00	9.75	40.12	39.00
Net sales/income From Operations	9.75	10.87	9.80	40.12	39.05
2 Segment Results (Profit)(±)/ Loss (-) before tax and interest from Each segment)					
(a) Segment A (Fishery)	-0.89	-2.26	-3.18	-7.68	-14.17
(b) Segment B (Shipyard)	9.09	10.18	9.05	37.40	36.20
Total	8.20	7.92	5.87	29.72	22.03
Less: i) Interest**	-12.50	-12.81	-13.21	-51.29	-53.40
ii) Other Un-allocable Expenditure net off	-8.59	-6.75	-7.16	-24.24	-18.94
(iii) Un-allocable income Total Profit Before Tax	0.21	0.00	4.65	0.21	4.73
Total	-12.68	-11.64	-9.85	-45.60	-45.58
3 Capital Employed					
Segment Assets					
(a) Segment A (Fishery)	73.27	74.16	82.96	73.27	82.96
(b) Segment B (Shipyard)	101.06	101.75	114.37	101.06	114.37
(c) Unallocated	358.02	385.52	475.81	358.02	475.81
Segment Assets Total	532.35	561.43	673.13	532.35	673.13
Segment Liabilities					
(a) Segment A (Fishery)	0.00	0.00	0.00	0.00	0.00
(b) Segment B (Shipyard)	0.00	0.00	0.00	0.00	0.00
(c) Unallocated	813.60	915.44	908.79	813.60	908.79
Segment Liabilities Total	813.60	915.44	908.79	813.60	908.79


Date :- 29.05.2026

Place - Pune

For Datiware Maritime Infra Limited

(Managing Director)




 Jayshree Patil
 (Managing Director)

DIN: 02419826

INDEPENDENT AUDITOR'S REPORT

To The Members of

DATIWARE MARITIME INFRA LTD

Opinion

- a) We have audited the accompanying Standalone Financial Statements of **DATIWARE MARITIME INFRA LTD** ('the Company') which comprise the standalone Balance Sheet as at 31st March, 2026, the standalone Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein after referred to as "financial statements").
- b) In our opinion and to the best of our information and according to the explanations given to us, the aforesaid the financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under Section 133 of the Act read with Companies (Accounts) Rules, 2014 as amended ("Indian Accounting Standards") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and **Loss** and other comprehensive income and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

- a) The Company's Management and Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon. Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.
- b) In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit



or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

- a) The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- b) In preparing the Standalone Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements

- A. Our objectives are to obtain reasonable assurance about whether these Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - a) Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- b) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 - c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - e) Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
 - f) Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.
- C. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- D. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- E. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements



1. A statement on the matters specified in paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The balance Sheet, the statement of profit and loss including the statement of changes in equity and the statement of cash flows dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
3. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - a. The Company does not have any pending litigations which would impact its financial position.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - d. The management has represented that, to the best of its knowledge and belief,
 - i) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



- ii) The management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- iii) Based on audit procedures, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- e. Requirement of mandatory audit trail in company accounting software :
Based on our examination carried out in accordance with the Implementation Guidance on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (Revised 2024 Edition) issued by the Institute of Chartered Accountants of India, we report that the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has **not** enabled and operated throughout the financial year for all relevant transactions recorded in the software. Hence we can't comment further.
- f. The Company has neither declared nor paid dividend during the year.

Palsule and Associates
Chartered Accountants
FRN: 131397W



Sachin Amdekar
(Partner)

Membership No. 109626

UDIN : 261096260 P X CYK 6364



Date : 29.05.2026
Place : Pune