



26th May, 2026

To,

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor,

Plot No. C/1, G Block,

Bandra - Kurla Complex, Bandra (E),

Mumbai - 400051.

SCRIP Code / ISIN : **HPTL / INE0VA601019**
Subject : **Outcome of Board Meeting held on 26th May, 2026**
Reference : **Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

We hereby inform the Stock Exchange that the Board of Directors of the Company in their meeting held on **Tuesday, the 26th May, 2026**, inter alia other business, transacted the following main business:

- 1) Considered and approved Standalone Audited Financial Results for the half year and year ended 31st March, 2026 along with the Statement of Assets and Liabilities, Cash Flow Statements and Auditors' Report with unmodified opinion thereon.

A copy of the Audited Financial Results of the Company for the half year and year ended 31st March, 2026 along with Statement of Assets and Liabilities, Cash Flow Statements, Auditors' Report and declaration on Auditors' Report with unmodified opinion are enclosed herewith as **Annexure I**.

- 2) Appointed M/s. Varsha Gohil & Associates, Chartered Accountants, (FRN: 161936W) as Internal Auditor of the Company for the FY 2026-27.

The particulars of appointment as required under Regulation 30 of the Listing Regulations read with relevant SEBI Circulars are enclosed herewith as **Annexure II**.

The said meeting commenced at 3:00 p.m. and concluded at 04:00 p.m.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For HP TELECOM INDIA LIMITED

KHUSHBOO MODI

Company Secretary and Compliance Officer

ACS No.: 57323

Encl: As above

HP TELECOM INDIA LIMITED

Registered Address: Plot No - 97, 1st Floor, Om Square, Near Ishwar Farm, BRTS Canal Road, Bhatar, Althan, Surat, Gujarat, India, 395017

CIN: L51395GJ2011PLC064616 **Ph:** 93274 81169 **E-mail:** cs@hvciipl.com **Website:** www.hptil.com

R P R & Co.

Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat – 395002

Email: rprsurat.co@gmail.com, Ph: 0261-3591630

Independent Auditor's Report on the Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

**To the Board of Directors of
HP Telecom India Limited**

(Formerly known as HP Telecom India Private Limited)

Opinion

We have audited the accompanying financial results ("the Statement") of **HP Telecom India Limited** *(Formerly known as HP Telecom India Private Limited)* ("the Company") for the year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards ('Indian GAAP') specified under Section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the Indian GAAP specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. 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



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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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under Section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 Statement 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



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auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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.

Other Matters

The annual financial results include the results for the half year ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026, and the published unaudited year-to-date figures up to the half year ended September 30, 2025, which were subjected to a limited review by us.

For RPR & Co.

Chartered Accountants
FRN: 131964W



Raunaq Kankaria
(Partner)

Membership No. 138361
UDIN: 26138361FBAPVK2738
Date: May 26, 2026
Place: Surat



AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED MARCH 31, 2026

(₹ in Lakhs, except per share data and ratios)

SR. NO.	PARTICULARS	Half Year Ended			Years Ended	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	1,41,260.05	97,908.58	1,00,265.50	2,39,168.63	1,59,615.81
II	Other Income	584.49	115.42	87.35	699.92	156.18
III	Total Income (I + II)	1,41,844.55	98,024.00	1,00,352.85	2,39,868.55	1,59,771.99
IV	EXPENSES					
(a)	Cost of Materials Consumed	-	-	-	-	-
(b)	Purchase of Stock-in-Trade	1,32,478.63	1,06,528.20	97,398.46	2,39,006.83	1,52,400.17
(c)	Changes in Inventories of Stock-in-Trade	5,438.51	(10,850.79)	696.57	(5,412.28)	3,671.86
(d)	Employees Benefit Expense	516.53	465.14	317.73	981.67	605.14
(e)	Finance Cost	740.09	615.61	760.35	1,355.71	1,059.03
(f)	Depreciation and Amortisation Expense	3.90	3.70	4.63	7.59	10.31
(g)	Other Expenses	305.05	193.14	169.20	498.19	317.04
	Total Expenses	1,39,482.71	96,955.01	99,346.93	2,36,437.72	1,58,063.56
V	Net Profit / (Loss) for the period before Tax, Exceptional and/or Extraordinary items (III - IV)	2,361.84	1,069.00	1,005.92	3,430.83	1,708.43
VI	Exceptional items	-	-	-	-	-
VII	Net Profit / (Loss) for the period before Tax and Extraordinary items (V - VI)	2,361.84	1,069.00	1,005.92	3,430.83	1,708.43
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before Tax from Continuing Operations (VII - VIII)	2,361.84	1,069.00	1,005.92	3,430.83	1,708.43
X	Tax Expenses:					
	Current Tax	597.26	270.54	258.13	867.79	437.39
	Deferred Tax Charge / (Benefit)	(0.51)	(0.10)	(0.07)	(0.61)	(0.69)
	Earlier Year Tax	-	14.85	13.89	14.85	13.89
	Total Tax Expenses	596.74	285.29	271.95	882.03	450.60
XI	Net Profit/(Loss) after Tax from Continuing Operations (IX - X)	1,765.09	783.71	733.97	2,548.80	1,257.84
XII	Profit/Loss from Discontinuing Operations	-	-	-	-	-
XIII	Tax Expense of Discontinuing Operations	-	-	-	-	-
XIV	Net Profit/Loss after Tax from Discontinuing Operations (XII - XIII)	-	-	-	-	-
XV	Net Profit/(Loss) for the period (XI + XIV)	1,765.09	783.71	733.97	2,548.80	1,257.84
	Paid-up equity share capital (Face value ₹ 10/- each)	1,191.47	1,191.47	1,191.47	1,191.47	1,191.47
	Reserve excluding Revaluation Reserves	8,903.54	7,138.45	6,354.74	8,903.54	6,354.74
	Net Worth	10,095.01	8,329.92	7,546.21	10,095.01	7,546.21
	Earnings per equity share (Face Value of ₹ 10/- each) (Not Annualised for half years ended)					
	Continuing Operations:					
(a)	Basic EPS (in ₹)	14.81	6.58	7.89	21.39	13.94
(b)	Diluted EPS (in ₹)	14.81	6.58	7.89	21.39	13.94
	Discontinuing Operations:					
(a)	Basic EPS (in ₹)	-	-	-	-	-
(b)	Diluted EPS (in ₹)	-	-	-	-	-
	Continuing Operations and Discontinuing Operations:					
(a)	Basic EPS (in ₹)	14.81	6.58	7.89	21.39	13.94
(b)	Diluted EPS (in ₹)	14.81	6.58	7.89	21.39	13.94
	Debt Equity Ratio	1.70	1.40	1.76	1.70	1.76
	Debt Service Coverage Ratio	5.76	3.33	2.96	4.59	2.90
	Interest Service Coverage Ratio	5.76	3.32	2.95	4.59	3.11

For & on behalf of Board of Directors of HP Telecom India Limited

Vijay Lal Singh Yadav
(Managing Director)
DIN: 01990164

Seema Vijay Yadav
(Whole-time Director)
DIN: 02008064

Pritesh Sidhpuria
(Chief Financial Officer)
PAN: AOSPS3957C

Khushboo Modi
(Company Secretary)
M No: A57323

Notes:

- 1 The above audited financial results, which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 26, 2026. We have audited the financial results of the Company for the year ended March 31, 2026 and have issued an unmodified audit opinion thereon.
- 2 As the Company is listed on SME Platform of BSE, it has been exempted from applicability of IND-AS as per proviso to rule 4 of Companies (Indian Accounting Standards) Rules, 2015.
- 3 The Company is engaged in distributing a wide range of telecommunications and technology products across India. The Company operates in only one segment, hence segment reporting is not applicable.
- 4 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints during the year ended on March 31, 2026 as under:


Particulars	No. of Complaints
No. of investor complaints pending at the beginning of year	Nil
Received during the year	Nil
Disposed during the year	Nil
Remaining unresolved at the end of year	Nil

- 5 Figures pertaining to the previous year / period have been regrouped, rearranged, and reclassified wherever considered necessary, to make them comparable with those of current year / period.
- 6 As the Company do not have any Holding/Subsidiary/Joint Venture/Associate concern, no reporting have been made in this regards.
- 7 The Financial Results includes the results for the half year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended on March 31, 2026 and the unaudited figures in respect of the half year ended on September 30, 2025 which were subject to limited review.

For & on behalf of Board of Directors of HP Telecom India Limited


Vijay Lalsing Yadav
(Managing Director)
DIN: 01990164


Seema Vijay Yadav
(Whole-time Director)
DIN: 02008064


Pritesh Sidhpuria
(Chief Financial Officer)
PAN: AOSPS3957C


Khushboo Modi
(Company Secretary)
M No: A57323

Place: Surat
Date: May 26, 2026

HP Telecom India Limited
(Formerly known as HP Telecom India Private Limited)

CIN: L51395GJ2011PLC064616

Address: Plot No-97, 1st Floor, Om Square, Near Ishwar Farm, BRTS Canal Road, Bhatar, Althan, Surat-395017, Gujarat

Email: hvciipl@gmail.com


STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(₹ in Lakhs, except per share data and ratios)

SR. NO.	PARTICULARS	As at	As at
		March 31, 2026	March 31, 2025
		(Audited)	(Audited)
I.	<u>EQUITY AND LIABILITIES</u>		
(1)	Shareholder's Funds		
	(i) Share capital	1,191.47	1,191.47
	(ii) Reserves and surplus	8,903.54	6,354.74
	(iii) Money received against share warrants	-	-
	Total Shareholder's Funds	10,095.01	7,546.21
(2)	Share Application Money Pending Allotment	-	-
(3)	Non-Current Liabilities		
	(i) Long-term borrowings	-	-
	(ii) Deferred tax liability (net)	-	-
	(iii) Other long-term liabilities	-	14.50
	(iv) Long-term provisions	-	-
	Total Non-Current Liabilities	-	14.50
(4)	Current Liabilities		
	(i) Short-term borrowings	17,203.05	13,288.85
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	7.79	28.95
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	7,578.34	5,542.41
	(iii) Other current liabilities	209.63	292.66
	(iv) Short-term provisions	271.49	94.09
	Total Current Liabilities	25,270.30	19,246.94
	Total Equity and Liabilities	35,365.31	26,807.65
II.	<u>ASSETS</u>		
(1)	Non-Current Assets		
	(i) Property, plant and equipment and Intangible assets		
	- Property, plant and equipment	162.97	165.81
	- Intangible assets	4.07	5.49
	- Capital work in progress	-	-
	- Intangible assets under development	-	-
	(ii) Non-current investments	1,059.51	1,059.51
	(iii) Deferred tax assets (net)	3.53	2.91
	(iv) Long-term loans and advances	-	-
	(v) Other non-current assets	316.04	294.34
	Total Non-Current Assets	1,546.11	1,528.06
(2)	Current Assets		
	(i) Current investments	-	-
	(ii) Inventories	13,775.18	8,362.91
	(iii) Trade receivables	7,184.81	6,861.50
	(iv) Cash and bank balances	7,146.57	3,436.77
	(v) Short-term loans and advances	1,000.00	-
	(vi) Other current assets	4,712.64	6,618.42
	Total Current Assets	33,819.20	25,279.59
	Total Assets	35,365.31	26,807.65

For & on behalf of Board of Directors of HP Telecom India Limited


Vijay Lalsing Yadav
(Managing Director)
DIN: 01990164


Seema Vijay Yadav
(Whole-time Director)
DIN: 02008064


Pritesh Sidhpuria
(Chief Financial Officer)
PAN: AOSPS3957C


Khushboo Modi
(Company Secretary)
M No: A57323

Place: Surat
Date: May 26, 2026

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Lakhs, except per share data and ratios)

SR. NO.	PARTICULARS	Year Ended	Year Ended
		March 31, 2026	March 31, 2025
		(Audited)	(Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit Before Tax and Extraordinary Items	3,430.83	1,708.43
	Add: Adjustments for:		
	Depreciation and Amortisation Expense	7.59	10.31
	Interest Expense	956.48	809.89
	Other Borrowing Charges	27.95	61.58
	Interest Income on FD	(193.24)	(117.18)
	Interest Income on Loans Provided	(50.22)	-
	Rent Income	(32.38)	(39.00)
	Operating Profit before Working Capital Changes	4,147.02	2,434.03
	Adjustments for Working Capital Changes:		
	Decrease/(Increase) in Inventories	(5,412.28)	3,671.86
	Decrease/(Increase) in Trade Receivables	(323.31)	(1,485.37)
	Decrease/(Increase) in Other Non Current Assets	1,905.78	(949.15)
	Increase/(Decrease) in Trade Payable	2,014.78	(8,494.60)
	Increase/(Decrease) in Other Current Liabilities	(83.03)	175.60
	Increase/(Decrease) in Short Term Provision	1.88	(0.38)
	Cash generated from Operations	2,250.84	(4,648.01)
	Less: Income Tax Paid	707.11	428.37
	Net Cash Flow from Operating Activities (A)	1,543.73	(5,076.39)
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Property, plant and equipment and Intangible assets	(3.33)	(14.88)
	Loans and Advances Given	(1,000.00)	-
	Investments in Mutual Funds	-	(115.00)
	Rent and Security Deposits	(21.70)	(285.54)
	Interest Income on FD	193.24	117.18
	Interest Income on Loans Provided	50.22	-
	Rent Income	32.38	39.00
	Net Cash Flow from Investing Activities (B)	(749.20)	(259.23)
C.	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from Issue of Equity Share Capital	-	3,422.74
	Proceeds from Short Term Borrowings (Net)	3,914.20	3,273.53
	Proceeds from / (Repayment of) Security Deposits	(14.50)	14.50
	IPO Expenses	-	(46.59)
	Interest Expense	(956.48)	(809.89)
	Other Borrowing Charges	(27.95)	(61.58)
	Net Cash Flow from Financing Activities (C)	2,915.27	5,792.71
	Net Changes in Cash & Cash Equivalents (A) + (B) + (C)	3,709.80	457.09
	Cash & Cash Equivalents - Opening Balance	3,436.77	2,979.68
	Cash & Cash Equivalents - Closing Balance	7,146.57	3,436.77

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HP Telecom India Limited
(Formerly known as HP Telecom India Private Limited)

CIN: L51395GJ2011PLC064616

Address: Plot No-97, 1st Floor, Om Square, Near Ishwar Farm, BRTS Canal Road, Bhatar, Althan, Surat-395017, Gujarat

Email: hvcipl@gmail.com

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

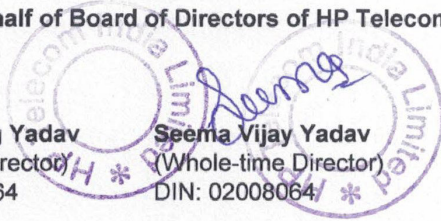
(₹ in Lakhs, except per share data and ratios)

SR. NO.	PARTICULARS	Year Ended	Year Ended
		March 31, 2026	March 31, 2025
		(Audited)	(Audited)
	Notes to the Cash Flow Statement:		
	Cash and Cash Equivalents comprises of		
	Cash on Hand	-	-
	Balances with Banks		
	- Current account	6,947.12	3,333.61
	- Cash credit having debit balance	199.45	99.47
	Other Accounts		
	- Credit Cards	-	3.68
	Cash and Cash Equivalents in Cash Flow Statement	7,146.57	3,436.77

For & on behalf of Board of Directors of HP Telecom India Limited



Vijay Lalsing Yadav
(Managing Director)
DIN: 01990164



Seema Vijay Yadav
(Whole-time Director)
DIN: 02008064



Pritesh Sidhpuria
(Chief Financial Officer)
PAN: AOSPS3957C



Khushboo Modi
(Company Secretary)
M No: A57323

Place: Surat

Date: May 26, 2026

26th May, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra - Kurla Complex, Bandra (E),
Mumbai - 400051.

SCRIP Code/ISIN : **HPTL / INE0VA601019**
Subject : **Declaration in respect of Auditor's report with Unmodified Opinion related to the Financial Results for the half year and year ended 31st March, 2026.**
Reference : **Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

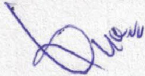
Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in compliance with relevant SEBI circulars, we hereby declare and confirm that the Statutory Auditors of the Company, M/s. R P R & Co., Chartered Accountants, Surat (FRN: 131964W) has issued the Audit report with Unmodified opinion in respect of the Audited Financial Results of the Company for the half year and year ended 31st March, 2026.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

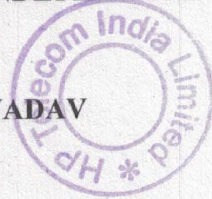
For HP TELECOM INDIA LIMITED



VIJAY LALSINGH YADAV

Managing Director

DIN: 01990164



HP TELECOM INDIA LIMITED

Registered Address: Plot No - 97, 1st Floor, Om Square, Near Ishwar Farm, BRTS Canal Road, Bhatar, Althan, Surat, Gujarat, India, 395017
CIN: L51395GJ2011PLC064616 **Ph:** 93274 81169 **E-mail:** cs@hvciipl.com **Website:** www.hptil.com

Annexure II
Appointment of Internal Auditor

Details required under Regulation 30 of Listing Regulations read along with SEBI Circulars

S. N.	Details of events that need to be provided	Information of such event(s)
1	Reason for change viz. appointment resignation, removal, death or otherwise;	Appointment of M/s. Varsha Gohil & Associates, Chartered Accountants, (FRN: 161936W) as an Internal Auditor of the Company for the Financial Year 2026-27.
2	Date of Appointment/ Cessation	26 th May, 2026
3	Brief profile (in case of appointment)	Established in the year 2024, M/s. Varsha Gohil & Associates is a Sole Proprietary firm managed by CA Varsha Gohil. She is an experienced professional with expertise in audit including internal audit, income tax audit, GST audit.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable