IKOMA TECHNOLOGIES LIMITED

(Formerly known as Vuenow Infratech Limited)
CIN: L62099MH1993PLC074167
Reg. Office: Office No. S-157, 2nd floor, Fantasia Multiplex Entertainment Complex, Sector-30A, Vashi, Thane, Navi Mumbai, Maharashtra-400703
E-Mail-goodvalueirrigationltd@gmail.com Website: https://www.vuenowinfratech.co.in

To, **Date: 28th May, 2026**

Department of Corporate Services BSE Limited, Phiroze Jeejeebhoy Towers, 28th Floor, Dalal Street, Fort, Mumbai – 400001	Scrip Code: 531997 Symbol: IKOMA ISIN: INE164D01010

Subject: Annual Secretarial Compliance Report under Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended 31.03.2026

Dear Sir/Ma'am,

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Annual Secretarial Compliance Report of the Company for the Financial Year ended on March 31, 2026 issued by the Practicing Company Secretary.

You are requested kindly to take the same on your record

This is for your information and records.

Thanking You,

For and on behalf of
Ikoma Technologies Limited
(Formerly known as Vuenow Infratech Limited)

RAHUL ANANDRAO BHARGAV
Digitally signed by RAHUL ANANDRAO BHARGAV
Date: 2026.05.28 16:29:43 +05'30'

Rahul Anandrao Bhargav
Managing Director
DIN: 08548577

Encl: As above

ANKIT SINGHAL & ASSOCIATES

Company Secretaries
Office:- A-317,3rd Floor, Spectrum Metro Mall,
Sector-75, Noida, Uttar Pradesh-201318

ANNUAL SECRETARIAL COMPLIANCE REPORT OF IKOMA TECHNOLOGIES LIMITED
(CIN: L62099MH1993PLC074167)
(FORMERLY KNOWN AS VUENOW INFRATECH LIMITED)
FOR THE YEAR ENDED 31ST MARCH, 2026

We Ankit Singhal & Associates, Practicing Company Secretaries have examined:

(a) All the documents and records made available to us and explanation provided **by Ikoma Technologies Limited** (Formerly known as **"Vuenow Infratech Limited")** ("the listed entity"),

(b) The filings/submissions made by the listed entity to the stock exchanges,

(c) Website of the listed entity,

(d) Any other document/filing, as may be relevant, which has been relied upon to make this certification,

For the year ended **31st March, 2026** ("Review Period") in respect of compliance with the provisions of:

(a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

(b) The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/guidelines issued thereunder, have been examined, include: -

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable for the period under review);**

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M.No. A41744
CP No. 21720
Company Secretaries

(e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; **(Not Applicable for the period under review);**

(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not Applicable for the period under review);**

(g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; **(Not Applicable for the period under review);**

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

(a) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 and circulars/guidelines issued thereunder; **(Not Applicable for the period under review);**

(b) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

And based on the above examination, we hereby report that, during the Period under Review:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory / Clarification/ Fine/ Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Regulation	31	Late submission of Shareholding pattern	BSE	Fine	Non submission of the shareholding pattern within the	INR 8,000/-	The Company failed to file the Shareholding pattern	---	

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						prescribed time limit		within the prescribed timelines. Filed on 25.07.2025 (delay of 4 days)		
2.	Regulation	33	Non-submission of the financial results within the period prescribed under this regulation for the quarter ended June, 2025 & December 2025	BSE	Fine	Non-submission of the financial results within the period prescribed under this regulation for the quarter ended June, 2025 & December 2025	INR 25,000 & 2,65,500 /-	The Company failed to conduct its Board meeting for approval of financials within the prescribed timelines	The Company was unable to conduct its Board meeting for the quarter ended June, 2025 due to search operations conducted by Enforcement Directorate and for the quarter ended December, 2025 the meeting could not be conduct	The fine of INR 25,000/- was later waived by BSE.

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									ed in time due to non-availability of Directors.	
3.	Regulation	18, 19 & 20	Composition of Board & Committees not maintained till the quarter ended June, 2025	BSE	Fine	Non-compliance with the composition of Board & its committees	INR 7,08,000/- (consolidated fine)	Due to the resignation of the existing Directors, multiple vacancies arose, resulting in an improper composition of the Committee.	The Company has now complied with all the applicable requirements and the committees are now duly constituted.	-
4.	Regulation	6	Non-appointment of Company Secretary	BSE	Fine	Non-appointment of Company Secretary within the prescribed timelines	INR 1,08,560/-	Non-appointment of Company Secretary for the period under review.	Non-appointment of Company Secretary during the period under review was due to internal restructuring within the	-

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									organization. However, as on the date of the report, the vacancy of the Company Secretary has been duly filled.	
5.	Regulation	33	Declaration of financial results within the prescribed timeline	-	-	Violation of Regulation 33 with respect to declaration of financial results for the quarter ended December, 2025	-	The Company failed to declare its quarterly results for the quarter ended December 2025 within 45 days from the closure of quarter	Due to non-availability of Directors, the Company was unable to convene its quarterly meeting, the same were declared on 07th April, 2026.	
6.	Regulation	17(2)	Failure to conduct meeting of Board of	-	-	The Company failed to conduct	-	The Company failed to comply with	Due to non-availability of	-

			directors within a maximum gap of 120 days			its Board meeting within a maximum gap of 120 days		the said regulation, as no Board Meeting was held after 14th November, 2025, resulting in a gap exceeding the prescribed limit of 120 days.	Directors, the Company was unable to convene its quarterly meeting.	
7.	Regulation	18(2) /20(3A)/ (25(3)	Failure to conduct Audit Committee / Stakeholder's Relationship Committee / Independent Directors Meeting	-	-	The Company failed to conduct its Audit Committee meeting within a maximum gap of 120 days/ one Stakeholder's Relationship Committee in a Financial Year & meeting of the Independent Directors without the	-	The Company failed to conduct its Audit Committee meeting within a maximum gap of 120 days/ one Stakeholder's Relationship Committee in a Financial Year & meeting of the Independent Directors without the presence of non-	Due to non-availability of Directors, the Company was unable to convene the aforesaid meetings.	-

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						presence of non-Independent Directors for the FY 2025-2026.		Independent Directors for the FY 2025-2026.		
8	Regulation	46	Maintenance of website	-	-	The Company is not maintaining a functional website under Regulation 46	-	Violation of Regulation 46 regarding maintenance of functional website of the Company	Due to some technical glitch, the Company's website is not working. The company is working on it and the website shall be fully functional soon.	-
9	Regulation	3 (5) & 3(6) of SEBI (PIT), Regulations, 2015	Maintenance of Structured Digital Database software (SDD)	-	-	It is noted that the Company is not maintaining the Structured Digital Database (SDD) in compliance with the requirements of the SEBI (Prohibitio	-	During the course review, it was observed that an adequate SDD framework has not been properly maintained.	The Company is in the process of ensuring compliance with the same.	

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						n of Insider Trading) Regulations, 2015.				

b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	**Observations / Remarks of the Practicing Company Secretary in the previous reports**	**Observations made in the secretarial compliance report for the year ended March 31, 2025**	**Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)**	**Details of Violation**	**Remedial actions, if any, taken by the listed entity**	**Comments of the PCS on the actions taken by the listed entity**
1.	Ms. Subimol Abhilash Murali has been appointed as an Additional Non-Executive Independent Director with effect from January 14, 2025. Her appointment shall not be ratified at the next meeting of the members or within a period of three months from the date of appointment, in accordance with Regulation 17.	Ms. Subimol Abhilash Murali has been appointed as an Additional Non-Executive Independent Director with effect from January 14, 2025. Her appointment shall not be ratified at the next meeting of the members or within a period of three months from the date of appointment, in accordance with Regulation 17.	Regulation	Ms. Subimol Abhilash Murali has been appointed as an Additional Non-Executive Independent Director with effect from January 14, 2025. Her appointment shall not be ratified at the next meeting of the members or within a period of three months from the date of	The Company has filed the resignation of Ms. Subimol and has complied with the same.	Complied

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CP No. 21720
Company Secretaries

				appointment, in accordance with Regulation 17.		
2.	The company comprises only two non-executive directors. This composition does not comply with Regulation 19(1)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR), which mandates that all members of the NRC must be non-executive directors.	Non-compliance the composition of Nomination and Remuneration Committee as per Regulation 19 of the Securities and Exchange Board of India (LODR) Regulations, 2015	Regulation 19	The company comprises only two non-executive directors. This composition does not comply with Regulation 19(1)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR), which mandates that all members of the NRC must be non-executive directors.	The Company currently has a proper composition of the Board and is duly compliant as on date.	Complied
3.	Upon review, it is observed that the composition of the Audit Committee is not in accordance	Non-compliance the composition of Audit Committee as	Regulation 18	The composition of the Audit Committee is not in	The Company currently has a proper composition of the Board and	Complied

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M. No. A41744
CP No. 21720
Company Secretaries

	with the requirements of Regulation 18(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR). As per the said regulation, the Audit Committee must comprise a minimum of three directors, with two-thirds of the members being independent directors, and all members must be financially literate.	per Regulation 18 of the Securities and Exchange Board of India (LODR) Regulations, 2015		accordance with the requirements of Regulation 18(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR). As per the said regulation, the Audit Committee must comprise a minimum of three directors, with two-thirds of the members being independent directors, and all members must be financially literate.	is duly compliant as on date.	
4.	It is observed that the composition of the Stakeholders Relationship Committee (SRC) is not in compliance with Regulation 20(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As per the said	Non-compliance the composition of Stakeholders Relationship Committee as per Regulation 20 of the Securities and Exchange Board of India (LODR)	Regulation 20	Composition of the Stakeholders Relationship Committee (SRC) is not in compliance with Regulation 20(2) of the SEBI (Listing Obligations and Disclosure Requirements)	The Company currently has a proper composition of the Board and is duly compliant as on date	Complied

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M. No. A41744
CP No. 21120
Company Secretaries

	regulation, the SRC must comprise at least three directors, with at least one independent director, and the Chairperson of the Committee shall be a non-executive director.	Regulations, 2015		Regulations, 2015. As per the said regulation, the SRC must comprise at least three directors, with at least one independent director, and the Chairperson of the Committee shall be a non-executive director.		
5.	It is observed that the Company has not submitted its financial results within the prescribed timelines as stipulated under Regulation 33(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended September 2024, & December 2024.	Delay in submission of Financial Results as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015	Regulation 33	The Company has violated the Regulation 33 with respect to submission of Financial Results for the quarter ended September 2024 & December 2024	The Company is committed to maintaining high standards of regulatory compliance and assures that all future financial results shall be submitted within the prescribed timelines.	-
6.	It is observed that the promoter of the Company has filed the yearly declaration under Regulation 31(4) of the SEBI	Disclosure of encumbered shares as required under regulation 31(4) SEBI (Substantial	Regulation 31(4) of SEBI (Substantial Acquisition of	The promoter of the Company has filed the yearly declaration under Regulation	The promoter has clarified that the delay occurred due to a personal health issue.	Complied

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	(Substantial Acquisition of Shares and Takeovers) Regulations, 2011) after the prescribed due date for the financial year under review.	Acquisition of Shares and Takeovers) Regulations	Shares and Takeovers) Regulations	31(4) of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011) after the prescribed due date for the financial year under review.		
7.	The company has violated Regulation 39(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR) by failing to submit information regarding the loss of share certificates within stipulated time	Issuance of Certificates or Receipts/Letters/Advices for securities and dealing with unclaimed securities as per Regulation 39 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015	Regulation 39	The company has violated Regulation 39(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR) by failing to submit information regarding the loss of share certificates within stipulated time	The management will take care the same in future	-
8.	The website does not contain all the mandatory disclosures as required under Regulation 46(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Maintaining the Websites of the Company as per Regulation 46(2) of the Securities and Exchange Board of India (LODR)	Regulation 46(2)	The listed entity has a functional website but contain all the mandatory disclosures as required under Regulation 46(2) of the SEBI (Listing	The Management will ensure to comply with the applicable laws within the prescribed time in the future.	Not complied

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C.P. 17480
Company Secretaries

	Furthermore, the web link provided in the Corporate Governance Report is non-functional/non-existent, thereby impeding access to required information	Regulations, 2015.		Obligations and Disclosure Requirements) Regulations, 2015. Furthermore, the web link provided in the Corporate Governance Report is non-functional/non-existent, thereby impeding access to required information.		
9.	During the review of the Corporate Governance Report for the financial year under review, it was observed that there were **certain discrepancies and inconsistencies in the data submitted**. The information provided in various sections of the report did not fully align with the underlying records and disclosures maintained by the Company.	During the review of the Corporate Governance Report for the financial year under review, it was observed that there were certain discrepancies and inconsistencies in the data submitted. The information provided in various sections of the report did not fully align with the underlying records and	Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	During the review of the Corporate Governance Report for the financial year under review, it was observed that there were certain discrepancies and inconsistencies in the data submitted. The information provided in various sections of the report did not fully align with the underlying records and disclosures	The Management will ensure to comply with the applicable laws within the prescribed time in the future.	Complied

ANKIT SINGHAL & ASSOCIATES
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CP No. 21720
Company Secretaries

		disclosures maintained by the Company.		maintained by the Company.		
10	It is noted that the Company has implemented and is maintaining the Structured Digital Database (SDD) software in alignment with the requirements of the SEBI (Prohibition of Insider Trading) Regulations. As a good governance practice, the Company is encouraged to periodically review and strengthen its internal processes to ensure that all instances of Unpublished Price Sensitive Information (UPSI) are recorded promptly and accurately in the SDD. During the course of review, it was observed that while the SDD framework is in place, few transactions appeared to have not been recorded.		Regulation 3 of SEBI (Prohibition of Insider Trading) Regulations, 2015	It was observed that while the SDD framework is in place, few transactions appeared to have not been recorded	The Company is ensuring that it will Comply in future.	Not complied

ANKIT SINGHAL & ASSOCIATES
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I. We hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	NO	The Company failed to conduct its quarterly Board and Committee meetings within a maximum gap of 120 days and accordingly, no meeting was held after 14th November, 2025.
2.	Adoption and timely updation of the Policies: • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI.	YES	
3.	Maintenance and disclosures on Website: • The Listed entity is maintaining a functional website. • Timely dissemination of the documents/ information under a separate section on the website. • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website.	NO	The Company is not maintaining a function website under Regulation 46 of SEBI (LODR), 2015

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CP No. 21720
Company Secretaries

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4.	<u>Disqualification of Director:</u> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013.	YES	
5.	<u>Details related to Subsidiaries of listed entities:</u> • Identification of material subsidiary companies. • Requirements with respect to disclosure of material as well as other subsidiaries.	N.A.	Not Applicable for the period under review
6.	<u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	YES	
7.	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	NO	There was no record of convening the meeting of Independent Directors in a Financial Year.
8.	<u>Related Party Transactions:</u> • The listed entity has obtained prior approval of Audit Committee for all Related party transactions. • In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were	YES	

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M.No. A41744
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Company Secretaries

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	subsequently approved/ratified/rejected by the Audit committee.		
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	YES	
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	NO	It is noted that the Company is not maintaining the Structured Digital Database (SDD) in compliance with the requirements of the SEBI (Prohibition of Insider Trading) Regulations, 2015. During the course of review, it was observed that an adequate SDD framework has not been properly maintained. As a good governance practice, the Company is advised to periodically review and strengthen its internal processes to ensure that all instances of Unpublished Price Sensitive Information (UPSI) are recorded promptly and accurately in the SDD.
11.	Actions taken by SEBI or Stock Exchange(s), if any: No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries	YES	The BSE imposed several fines on the Company for various non-compliances under Regulations 6, 17, 18, 19, 20, 31, and 33 of the SEBI (Listing Obligations and

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M.No. A41744
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Company Secretaries

	either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.		Disclosure Requirements) Regulations, 2015, during the Financial Year 2025–2026.
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(s) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	YES	
13.	Compliance with the Employee Benefit Scheme	NA	The Company has not implemented any specific Employee Benefit Scheme. However, employees are provided incentives and benefits as per the Company's policy.
14.	Additional non-compliances, if any: No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	YES	The Company failed to declare its quarterly results for the quarter ended December 2025 within the prescribed timelines under Regulation 33.

Observations/Remarks by PCS are mandatory if the compliance status is provided as 'No' or 'NA'

Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.

2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

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3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.

4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For Ankit Singhal & Associates
(Company Secretaries)

ANKIT SINGHAL & ASSOCIATES
M.No. A41744
CP No. 21720
Company Secretaries

ANKIT SINGHAL
M. No. : A41744
COP. No.: 21720
Peer Review No:- 2276/2022
Date: 26/05/2026
Place: Noida
UDIN: A041744H00047A697