October 28, 2026

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

(NSE Code: CREDENT)

Sub: Outcome of Board Meeting

Dear Sir/Madam,

Pursuant to the provisions of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company at its meeting held today viz. October 28, 2026 inter alia, has considered & approved the following:

1. Unaudited Standalone and Consolidated Financial Results for the half year ended September 30, 2026 along with Independent Auditor's Review Report thereon based on the recommendation of the Audit Committee. **(Results enclosed as Annexure-I)**

2. Appointment of M/s RKKV & Associates., Cost Accountants, as an internal Auditors of the Company for the financial year 2026-27 based on the recommendation of the Audit Committee. **(Details enclosed as Annexure-II)**

3. Mr. Karan Sharma who is presently serving as a Whole-Time Director of the Company, be and is hereby designated/appointed as the Chief Executive Officer (CEO) of the Company based on the recommendation of the Nomination and Remuneration Committee. **(Details enclosed as Annexure-III).** Consequential to the appointment of CEO, changes in Senior Management (SMP) were also approved by the Board of Directors.

4. Policy for effective communication between Statutory Auditors and those Charged with Governance, including Audit Committees pursuant to circular issued by National Financial Reporting Authority dated January 07, 2026. **(Annexed as Annexure IV).**

Credent Connect N Care Limited DELHI

The meeting of the Board of Directors commenced at 3:30 P.M and concluded at 4:30 P.M.

The same is also available on the Company's website at https://c3logistics.co.in/

This is for information and records.

Thanking You

Yours faithfully
For **Credent Connect N Care Limited**
(Formerly known as Credent Connect N Care Private Limited)

Tarun Sharma
Chairman & Managing Director
DIN: 07852798

The particulars required as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI Circulars are given below:

Annexure II

S.No	Name	Mr. Karan Sharma
1	**Reason for change viz. appointment**	Mr. Karan Sharma has been appointed as Chief Executive Officer (CEO).
2	**Date of Appointment**	October 28, 2026
3	**Brief Profile (in case of Appointment)**	Mr. Karan Sharma is an accomplished business leader with 8+ years of experience steering logistics and paramedic operations across India. With expertise spanning both stationed facilities and home collection services, built a strong reputation for scaling operations, driving Innovation and delivering patient centric solutions in the Healthcare and diagnostics sector.
4	**Disclosure of Relationships between the Directors (in case of appointment of a Director)**	Mr. Karan Sharma is Son of Mr. Ashok Kumar Sharma, Brother of Mr. Tarun Sharma & Brother in law of Ms. Dimple Sharma.
5	**Information as required pursuant to National Stock Exchange of India Ltd Circular with ref. no. NSE/ CML/ 2018/ 24, dated 20th June, 2018.**	NA
6	**Shareholding, if any in the Company.**	22,47,825 Equity Shares
7	**Names of Listed entities in which the person holds directorship**	Nil

Annexure III

1	**Reason for change viz. appointment**	Appointment of M/s RKKV & Associates Cost Accountants as Internal Auditors of the Company for carrying out the Internal Audit for the financial year 2026-27.
2	**Date of Appointment**	October 28, 2026
3	**Brief Profile (in case of Appointment)**	RKKV & Associates, a Noida based firm of Cost Accountants with a decade of professional experience across audit and assurance services, financial and business advisory, and tax and regulatory services.
4	**Disclosure of Relationships between the Directors (in case of appointment of a Director)**	Not Applicable



CREDENT CONNECT N CARE LIMITED

CIN: L63000DL2015PLC281994

B-3, Second Floor, Nimri Commercial Complex, Ashok Vihar, Phase-IV New Delhi-110052

Standalone Unaudited Balance Sheet as at 30th September,2026

(Rs. in Lakhs)

Particulars		As at 30th September, 2026	As at 31st March, 2026
I. Equity and Liabilities		Unaudited	Audited
1 Shareholder's funds			
Share capital		1,822.29	1,325.49
Reserves and surplus		10,795.71	2,297.41
	I	**12,618.00**	**3,622.90**
2 Share Application Money Pending Allotment		-	-
3 Non- Current Liabilities			
Long-term borrowings		198.08	505.78
Deferred Tax Liability (Net)		-	-
Other Long Term Liabilities		-	-
Long-term Provision		119.24	102.33
	II	**317.32**	**608.11**
4 Current liabilities			
Short Term Borrowing		1,917.22	1,814.83
Trade payable			
(i) total outstanding dues of micro enterprises and small enterprises		-	5.02
(ii) total outstanding dues of creditors other than micro and small enterprises		88.26	92.38
Other current liabilities		629.32	659.33
Short-term provisions		68.56	104.03
	III	**2,703.36**	**2,675.60**
	Total(I+II+III)	**15,638.69**	**6,906.61**
II. Assets			
1 Non-current assets			
Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment		647.85	720.91
(ii) Intangible Assets		416.01	89.78
(iii) Capital Work- in- Progress		-	-
(iv) Intangible Assets under development		-	-
	IV	**1,063.86**	**810.70**
Non Current Investment		1,152.23	1,152.23
Deferred Tax Assets (Net)		75.34	62.35
Long Term Loan & Advances		298.24	285.24
Non Current Assets		383.08	226.11
	V	**1,908.88**	**1,725.93**
2 Current assets			
Current Investment		-	-
Inventories		-	-
Trade Receivable		4,824.91	4,063.31
Cash and Bank Balances		7,347.53	141.78
Short-term loans and advances		484.37	141.59
Other Current Assets		9.14	23.30
	VI	**12,665.95**	**4,369.99**
	Total(IV+V+VI)	**15,638.69**	**6,906.61**

R K JAGETIYA & CO. Chartered Accountants FRN 14[illegible]64W

For & On Behalf of the Board
CREDENT CONNECT N CARE LIMITED

Credent Connect N Care Limited DELHI

Tarun Sharma
MD & Chairman
DIN No.: 07852798

Karan Sharma
WTD
DIN No.: 07704737

Sachin Sharma
Chief Financial Officer
PAN: BWQPS7262H

Arpita Abhilasha
Company Secretary
Membership No A57707

Place: Delhi
Date: 28th October, 2026

CREDENT CONNECT N CARE LIMITED

CIN: L63000DL2015PLC281994

B-3, Second Floor, Nimri Commercial Complex, Ashok Vihar, Phase-IV New Delhi-110052

Statement of Unaudited Standalone Financial Results for the Half Year ended 30th September, 2026

(Rs. in Lakhs)

	Particulars	Half Year Ended			Year Ended
		30.09.2026 (Unaudited)	31.03.2026 (Audited)	30.09.2025 (Audited)	31.03.2026 (Audited)
I.	**Income**				
	Revenue from operations	7,928.65	8,052.88	5,885.99	13,938.87
	Other Income	20.37	13.16	13.74	26.91
	Total Income	**7,949.02**	**8,066.05**	**5,899.73**	**13,965.78**
II.	**Expenses**				
	Cost of Material & Services Consumed	3,824.66	3,983.74	2,552.59	6,536.33
	Employee benefits expenses	2,298.59	2,311.45	1,615.92	3,927.37
	Finance Cost	124.80	96.04	63.74	159.78
	Depreciation & amortization cost	163.01	167.66	170.80	338.46
	Other expenses	824.80	765.51	811.61	1,577.12
	Total Expenses	**7,235.86**	**7,324.40**	**5,214.66**	**12,539.06**
III.	**Profit/(Loss) Before Exceptional Items and Tax**	**713.16**	**741.65**	**685.06**	**1,426.71**
	Exceptional Items	-			-
	Profit/(Loss) Before Tax	**713.16**	**741.65**	**685.06**	**1,426.71**
	Tax Expense:				
	Current tax	138.77	210.13	200.63	410.75
	Short/(Excess) Provision of Earlier year Tax	(52.05)	(0.00)	(2.95)	(2.95)
	Deferred Tax	(12.99)	(21.70)	(39.67)	(61.38)
		73.73	**188.42**	**158.00**	**346.42**
	Profit / (Loss) after Tax from the period	**639.43**	**553.22**	**527.06**	**1,080.29**
	Earning per equity share:				
	Face value per equity shares **Rs.10/-** fully paid up.				
	Basic (in Rs.)	**4.44**	**4.17**	**5.17**	**8.17**
	Diluted (in Rs.)	**4.44**	**4.17**	**5.17**	**8.17**

For & On Behalf of the Board

CREDENT CONNECT N CARE LIMITED

Tarun Sharma
MD & Chairman
DIN No.: 07852798

Karan Sharma
WTD
DIN No.: 07704737

Sachin Sharma
Chief Financial Officer
PAN: BWQPS7262H

Arpita Abhilasha
Company Secretary
Membership No A57707

Place: Delhi
Date: 28th October, 2026

CREDENT CONNECT N CARE LIMITED

CIN: L63000DL2015PLC281994

B-3, Second Floor, Nimri Commercial Complex, Ashok Vihar, Phase-IV New Delhi-110052

Standalone Cash Flow Statement for the Period ended 30th September,2026

(Rs. in Lakhs)

Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	**713.16**	**1,426.71**
Adjustment For:		
Depreciation and Amortisation	163.01	338.46
Interest Income	(20.37)	(26.91)
Finance Cost	124.80	159.78
Provision for CSR	8.82	-
Bad debt Written off	-	1.25
Loss on sale of fixed asset	0.85	
Gratuity Provision	20.90	13.48
Cash Flow before working capital changes	**1,011.16**	**1,912.77**
Working Capital Changes		
Trade payable	(9.14)	48.36
Other current liabilities	(35.57)	186.27
Trade Receivable	(761.59)	(2,274.02)
Short-term loans and advances	(307.37)	(113.03)
Increase/(Decrease) in Security Deposits	(5.86)	(226.11)
Other Current Assets	19.72	(13.20)
Net Cash Flow before Tax	**(88.66)**	**(478.96)**
Income Tax Paid (net of refund)	(126.17)	(317.37)
Net Cash from Operating Activities	**(214.82)**	**(796.33)**
CASH FROM INVESTING ACTIVITIES		
Interest Income	20.37	26.91
Sale of Fixed Assets	0.75	-
Purchase of Fixed Assets including CWIP	(417.76)	(401.73)
Long Term Loan & Advance	(13.00)	(23.40)
Investment in FD / Redeem	(656.67)	20.47
Loan to subsidiary	(35.41)	
Investment for acquisition of subsidiary	-	(1,152.23)
Net Cash from/(used in) Investing Activity	**(1,101.72)**	**(1,529.98)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share Capital	9,389.52	-
Share issue expenses	(1,033.85)	-
Proceeds from Short Term Borrowing	451.35	2,054.47
Repayment of Long Term Borrowings	(656.67)	-
Proceeds from Long Term Borrowings	-	468.23
Finance Cost (Including adjustment of interest accrued but not due on borrowings)	(128.06)	(150.61)
Net Cash from/ (used in) Financing Activity	**8,022.29**	**2,372.09**
Net increase in Cash and Cash equivalents	**6,705.75**	**45.78**
Cash and Cash equivalents as at beginning of the year	141.78	96.00
Cash and Cash equivalents as at end of the year	**6,847.53**	**141.78**
Notes -:		
1. Component of Cash and Cash equivalents		
Cash on hand	5.20	2.39
Balance With banks	6,842.33	139.39
Cash and Cash equivalents as at end of the year	**6,847.53**	**141.78**

2. Cash flows are reported using the indirect method,whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

For & On Behalf of the Board

CREDENT CONNECT N CARE LIMITED

Tarun Sharma
MD & Chairman
DIN No.: 07852758

Karan Sharma
WTD
DIN No.: 07704737

Sachin Sharma
Chief Financial Officer
PAN: BWQPS7262H

Arpita Abhilasha
Company Secretary
Membership No A57707

Place: Delhi
Date: 28th October, 2026

R.K JAGETIYA & CO. Chartered Accountants FRN 146[illegible]W

Credent Connect N Care Limited DELHI

CREDENT CONNECT N CARE LIMITED
CIN: L63000DL2015PLC281994
B-3, Second Floor, Nimri Commercial Complex, Ashok Vihar, Phase-IV New Delhi-110052

Notes to the Unaudited Standalone Financial Results for the Half Year ended 30th September, 2026

1 The above unaudited standalone financial results for the half year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28th October, 2026.

2 The Statutory Auditors of the Company have carried out a limited review of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have issued an unmodified review report thereon.

3 The results have been prepared in accordance with the Accounting Standards (AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India. As the equity shares of the Company are listed on the Emerge Platform of NSE in terms of Chapter IX of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Company is exempt from compulsory adoption of Indian Accounting Standards (Ind AS) under the proviso to Rule 4 of the Companies (Indian Accounting Standards) Rules, 2015.

4 The Statement of Assets and Liabilities and the Statement of Cash Flows, as required under Regulation 33 of the SEBI (LODR) Regulations, 2015, are annexed to these results. The Statement of Cash Flows has been prepared under the indirect method as set out in AS 3 'Cash Flow Statements'.

5 The Company is engaged in providing healthcare logistics services and operates in a single business segment. Accordingly, there are no reportable segments in terms of Accounting Standard (AS) 17 – Segment Reporting. The Company operates only within India and hence there is no separate geographical segment reporting. The business segment has been considered as the primary segment.

6 Earnings per share have been computed in accordance with AS 20 'Earnings Per Share'. EPS for the half-year periods is not annualised.

7 Tax expense for the half year ended 30 September 2026 includes a credit of ₹52.05 lakhs being reversal of excess provision for income tax relating to FY 2025-26. This arises on account of deduction under section 80JJAA of the Income-tax Act, 1961 claimed by the Company in its return of income filed after approval of the financial statements for the said year. Accordingly, the results for the period are not comparable to that extent.

8 Figures for the previous periods / year have been regrouped, rearranged or reclassified wherever necessary to conform to the classification of the current period.

For & On Behalf of the Board
CREDENT CONNECT N CARE LIMITED

Credent Connect N Care Limited DELHI

Tarun Sharma	Karan Sharma	Sachin Sharma	Arpita Abhilasha
MD & Chairman	WTD	Chief Financial Officer	Company Secretary
DIN No.: 07852798	DIN No.: 07704737	PAN: BWQPS7262H	Membership No A57707

Place: Delhi
Date: 28th October, 2026

R.K. GOENKA & CO. FRN 146264W Chartered Accountants

R K Jagetiya & Co

Chartered Accountants

B-303, Eklavya CHSL, N. L. Complex, Dahisar East, Mumbai – 400068
Mobile+91 9820800926
E-mail: rkjagetiyaco@gmail.com

Independent Auditor's Limited Review Report on the Half-Yearly Unaudited Standalone Financial Results of Credent Connect N Care Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors,
Credent Connect N Care Limited,
B-3, Second floor, Nimri Commercial Complex,
Ashok Vihar, Phase-4,
New Delhi, India - 110052.

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Credent Connect N Care Limited** ("the Company") for the half year ended 30 September 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R K Jagetiya & Co
Chartered Accountants
Firm Registration No.: 146264W



CA Ravi K Jagetiya
Proprietor
Membership No.: 134691
UDIN: 26134691RXUOOT9232
Place: Mumbai
Date: 28th October, 2026

CREDENT CONNECT N CARE LIMITED

CIN: L63000DL2015PLC281994

B-3, Second Floor, Nimri Commercial Complex, Ashok Vihar, Phase-IV New Delhi-110052

Consolidated Unaudited Balance Sheet as at 30th September, 2026

(Rs. in Lakhs)

Particulars	Note No.	As at 30th September, 2026	As at 31st March, 2026
I. Equity and Liabilities		Unaudited	Audited
1 Shareholder's funds		-	
Share capital	2	1,822.29	1,325.49
Reserves and surplus	3	12,378	3,053.58
	I	**14,199.79**	**4,379.07**
2 Share Application Money Pending Allotment		-	-
3 Minority Interest	3A	-	-
	II	-	-
4 Non- Current Liabilities			
Long-term borrowings	4	198.08	519.80
Deferred Tax Liability (Net)	7	-	-
Other Long Term Liabilities	5	-	-
Long-term Provision	6	228.81	194.88
	III	**426.89**	**714.67**
5 Current liabilities			
Short Term Borrowing	8	1,964.16	1,674.95
Trade payable			
(i) total outstanding dues of micro enterprises and small enterprises	9	-	5.02
(ii) total outstanding dues of creditors other than micro and small enterprises		129.92	93.48
Other current liabilities	10	1,467.06	1,187.58
Short-term provisions	11	13.09	102.04
	IV	**3,574.24**	**3,063.07**
	Total(I+II+III+IV)	**18,200.92**	**8,156.82**
II. Assets			
1 Non-current assets			
Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment		782.30	729.32
(ii) Intangible Assets	12	660.43	204.94
Capital Work- in- progress		32.50	158.91
Intangible Assets under development		-	129.29
Goodwill on Consolidation	13	234.62	234.62
	V	**1,709.85**	**1,457.07**
Non Current Investment		-	-
Deferred Tax Assets (Net)	7	162.12	168.51
Long Term Loan & Advances	14	-	-
Non Current Assets	15	383.08	226.11
	VI	**545.20**	**394.62**
2 Current assets			
Current Investment		-	-
Inventories		-	-
Trade Receivable	16	7,884.82	5,882.73
Cash and Bank Balances	17	7,419.72	221.02
Short-term loans and advances	18	626.64	172.53
Other Current Assets	19	14.69	28.84
	VII	**15,945.87**	**6,305.13**
	Total(V+VI+VII)	**18,200.92**	**8,156.82**

For & On Behalf of the Board

CREDENT CONNECT N CARE LIMITED

Tarun Sharma
MD & Chairman
DIN No.: 07852798

Karun Sharma
WTD
DIN No.: 07704737

Sachin Sharma
Chief Financial Officer
PAN: BWQPS7262H

Arpita Abhilasha
Company Secretary
Membership No A57707

Place: Delhi
Date: 28th October, 2026

R.K. JAGETIYA & CO. Chartered Accountants FRN 145264W

CREDENT CONNECT N CARE LIMITED

CIN: L63000DL2015PLC281994

B-3, Second Floor, Nimri Commercial Complex, Ashok Vihar, Phase-IV New Delhi-110052

Statement of Unaudited Consolidated Financial Results for the Half Year ended 30th September, 2026

(₹ in Lakhs, except per share data)

Sr. No.	Particulars	Half Year Ended			Year Ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		Unaudited	Audited	Audited	Audited
I	Revenue from operations	13,808.65	12,413.22	9,002.96	21,416.18
II	Other income	7.37	12.80	13.76	26.55
III	**Total Income (I + II)**	**13,816.02**	**12,426.01**	**9,016.72**	**21,442.73**
IV	**Expenses**				
	(a) Cost of materials consumed	4,796.60	4,343.31	2,981.68	7,325.00
	(b) Purchases of stock-in-trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	(d) Employee benefits expense	5,356.39	4,906.36	3,554.46	8,460.82
	(e) Finance costs	136.83	87.07	51.08	138.15
	(f) Depreciation and amortisation expense	188.75	172.32	170.80	343.12
	(g) Other expenses	1,836.41	1,474.82	1,280.63	2,755.46
	Total Expenses (IV)	**12,314.99**	**10,983.89**	**8,038.65**	**19,022.54**
V	**Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)**	**1,501.03**	**1,442.13**	**978.06**	**2,420.19**
VI	Exceptional items	-	-	-	-
VII	**Profit / (Loss) before extraordinary items and tax (V - VI)**	**1,501.03**	**1,442.13**	**978.06**	**2,420.19**
VIII	Extraordinary items	-	-	-	-
IX	**Profit / (Loss) before tax (VII - VIII)**	**1,501.03**	**1,442.13**	**978.06**	**2,420.19**
X	**Tax expense**				
	(a) Current tax	207.97	338.93	279.54	618.47
	(b) Deferred tax charge / (credit)	6.39	2.40	(51.08)	(48.67)
	(c) Tax adjustments relating to earlier years	(178.38)	16.89	(2.95)	13.94
	Total tax expense (X)	**35.97**	**358.22**	**225.51**	**583.74**
	Profit / (Loss) attributable to Minority Interest			**0.05**	
XI	**Profit / (Loss) for the period (IX - X)**	**1,465.06**	**1,083.90**	**752.51**	**1,836.45**
XII	Paid-up equity share capital (Face value ₹ 10 per share)	1,822.29	1,325.49	20.00	1,325.49
XIII	Reserves excluding revaluation reserves	12,377.50	3,053.58	2,331.10	3,053.58
XIV	**Earnings per equity share (not annualised for half years)**				
	(a) Basic (₹)	10.18	8.18	7.38	13.89
	(b) Diluted (₹)	10.18	8.18	7.38	13.89

For & On Behalf of the Board

CREDENT CONNECT N CARE LIMITED

Credent Connect N Care Limited DELHI

Tarun Sharma
MD & Chairman
DIN No.: 07852798

Karan Sharma
WTD
DIN No.: 07704737

Sachin Sharma
Chief Financial Officer
PAN: BWQPS7262H

Arpita Abhilasha
Company Secretary
Membership No A57707

Place: Delhi
Date: 28th October, 2026

R.K. JAGETIYA & CO. FRN 116264W Chartered Accountants

CREDENT CONNECT N CARE LIMITED

CIN: L63000DL2015PLC281994

B-3, Second Floor, Nimri Commercial Complex, Ashok Vihar, Phase-IV New Delhi-110052

Unaudited Consolidated Cash Flow Statement for the Half Year ended 30th September,2026

(Rs. in Lakhs)

Particulars	For the Half Year ended 30th September , 2026	For the year ended 31st March, 2026
CASH FLOW FROM OPERATING ACTIVITIES	Unaudited	Audited
Net Profit before Tax	**1,501.03**	**2,420.19**
Adjustment For :		
Depreciation and Amortisation	188.75	343.12
Interest Income	(7.37)	(24.78)
Finance Cost	136.83	138.15
Provision for Gratuity	40.21	45.57
Provision for CSR	15.05	-
Loss on Sales of Fixed Assets	0.85	-
Bad debt Written off	-	1.25
Cash Flow before working capital changes	**1,875.35**	**2,923.50**
Working Capital Changes		
Trade payable	31.42	(342.14)
Other current liabilities	267.97	184.98
Trade Receivable	(2,002.09)	(2,835.61)
Short-term loans and advances	(339.43)	(6.65)
Other Current Assets	19.71	(17.12)
Change in Security Deposits	(5.86)	(2.93)
Net Cash Flow before Tax	**(152.94)**	**(95.97)**
Income Tax Paid (net of refund)	(239.49)	(566.36)
Net Cash from Operating Activities	**(392.43)**	**(662.33)**
CASH FROM INVESTING ACTIVITIES		
Interest Income	7.37	24.78
Sale of Fixed Assets	0.75	-
Purchase of Fixed Assets including CWIP	(443.12)	(551.35)
Increase in Loan and Advances	-	733.11
Acquisition of subsidiary net of cash and cash equivalent	-	(1,084.01)
Investment in FD / Redeem	(656.67)	(200.69)
Net Cash from/(used in) Investing Activity	**(1,091.67)**	**(1,078.16)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share Capital	9,389.52	-
Less:-Issue Expenses	(1,033.85)	-
Proceeds from Short Term Borrowing	649.10	1,797.19
Repayment of Long Term Borrowings	(681.60)	
Proceeds from Long Term Borrowings		196.57
Finance Cost (Including adjustment of Interest accrued but not due on borrowings)	(140.37)	(128.24)
Net Cash from/ (used in) Financing Activity	**8,182.80**	**1,865.52**
Net increase in Cash and Cash equivalents	**6,698.70**	**125.02**
Cash and Cash equivalents as at beginning of the year	221.02	96.00
Cash and Cash equivalents as at end of the year	**6,919.72**	**221.02**
Notes -:		
1. Component of Cash and Cash equivalents		
Cash on hand	16.76	11.51
Balance With banks	6,902.96	209.51
Cash and Cash equivalents as at end of the year	**6,919.72**	**221.02**

Note -:

2. Cash flows are reported using the indirect method,whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

For & On Behalf of the Board

CREDENT CONNECT N CARE LIMITED

Tarun Sharma
MD & Chairman
DIN No.: 07852798

Karan Sharma
WTD
DIN No.: 07704737

Arpita Abhilasha
Company Secretary
Membership No A57707

Sachin Sharma
Chief Financial Officer
PAN: BWQPS7262H

Place: Delhi
Date: 28th October, 2026

R.K. JAGETIYA & CO. Chartered Accountants FRN 142264W

CREDENT CONNECT N CARE LIMITED
CIN: L63000DL2015PLC281994
B-3, Second Floor, Nimri Commercial Complex, Ashok Vihar, Phase-IV New Delhi-110052

Notes to the Unaudited Consolidated Financial Results for the Half Year ended 30th September, 2026

1 The above unaudited consolidated financial results for the half year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28th October, 2026.

2 The Statutory Auditors of the Company have carried out a limited review of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have issued an unmodified review report thereon.

3 The results have been prepared in accordance with the Accounting Standards (AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India. As the equity shares of the Company are listed on the Emerge Platform of NSE in terms of Chapter IX of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Company is exempt from compulsory adoption of Indian Accounting Standards (Ind AS) under the proviso to Rule 4 of the Companies (Indian Accounting Standards) Rules, 2015.

4 The Statement of Assets and Liabilities and the Statement of Cash Flows, as required under Regulation 33 of the SEBI (LODR) Regulations, 2015, are annexed to these results. The Statement of Cash Flows has been prepared under the indirect method as set out in AS 3 'Cash Flow Statements'.

5 The Group is engaged in providing healthcare services through sample collection and its logistics solutions and operates in a single business segment. Accordingly, there are no reportable segments in terms of Accounting Standard (AS) 17 – Segment Reporting. The Company operates only within India and hence there is no separate geographical segment reporting. The business segment has been considered as the primary segment.

6 Earnings per share have been computed in accordance with AS 20 'Earnings Per Share'. EPS for the half-year periods is not annualised.

7 Tax expense for the half year ended 30 September 2026 includes a credit of ₹178.38 lakhs being reversal of excess provision for income tax relating to FY 2025-26. This arises on account of deduction under section 80JJAA of the Income-tax Act, 1961 claimed by the Company in its return of income filed after approval of the financial statements for the said year. Accordingly, the results for the period are not comparable to that extent.

8 Figures for the previous periods / year have been regrouped, rearranged or reclassified wherever necessary to conform to the classification of the current period.

For & On Behalf of the Board
CREDENT CONNECT N CARE LIMITED

Tarun Sharma	Karan Sharma	Sachin Sharma	Arpita Abhilasha
MD & Chairman	WTD	Chief Financial Officer	Company Secretary
DIN No.: 07852798	DIN No.: 07704737	PAN: BWQPS7262H	Membership No A57707

Credent Connect N Care Limited DELHI

Place: Delhi
Date: 28th October, 2026

R K JALAN & CO. Chartered Accountants FRN 136264W

R K Jagetiya & Co

Chartered Accountants

B-303, Eklavya CHSL, N. L. Complex, Dahisar East, Mumbai – 400068
Mobile+91 9820800926
E-mail: rkjagetiyaco@gmail.com

Independent Auditor's Limited Review Report on the Half-Yearly Unaudited Consolidated Financial Results of Credent Connect N Care Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors,
Credent Connect N Care Limited,
B-3, Second floor, Nimri Commercial Complex,
Ashok Vihar, Phase-4,
New Delhi, India - 110052.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Credent Connect N Care Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended 30 September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the 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 SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the results of the following entities:

Sr. No.	Name of the entity	Relationship
1	Credent Connect N Care Limited	Parent
2	Credent Healthcare Private Limited	Wolly Owned Subsidiary
3	Alltrak Technologies Pvt Ltd	Wolly Owned Subsidiary
4	Credent Team Private Limited	Wolly Owned Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of the other auditors 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 the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Other matters – components reviewed by other auditors:** We did not review the interim financial results of Alltrak Technologies Pvt Ltd, a WOS, included in the Statement, whose interim financial results reflect total assets of ₹ 533.57 lakhs as at 30 September 2026, total revenues of ₹ 268.39 lakhs, total net profit / (loss) after tax of ₹ 53.74 lakhs and net cash inflows / (outflows) of ₹ 41.75 lakhs for the half year ended 30 September 2026, as considered in the Statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the above entity, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

7. **Other matters – components included in results basis of Management Certified Financials:**
We did not review the interim financial results of Credent Team Private Limited, a WOS, included in the Statement, whose interim financial results reflect total assets of ₹1.03 lakhs as at 30 September 2026, total revenues of ₹ NIL, total net profit / (loss) after tax of ₹ 0.01 lakh and net cash inflows / (outflows) of ₹ (0.21) lakhs for the half year ended 30 September 2026, as considered in the Statement. These interim financial results were not material as mentioned above, accordingly management certified financials have been furnished to us by the



Management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the above entity, is based solely on the such financials as certified by management and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the matters stated in paragraphs 6 and 7 above.

For R K Jagetiya & Co
Chartered Accountants
Firm Registration No.: 146264W



CA Ravi K Jagetiya
Proprietor
Membership No.: 134691
UDIN: 26134691QKOPA4194
Place: Mumbai
Date: 28th October, 2026

POLICY ON COMMUNICATION

BETWEEN STATUTORY AUDITORS

AND

THOSE CHARGED WITH GOVERNANCE (TCWG)

1. Background and Regulatory Reference

This Framework has been formulated pursuant to the Circular No. NF-25013/3/2025-NFRA dated 7 January 2026 issued by the National Financial Reporting Authority (NFRA), titled *"Effective Communication Between Statutory Auditors and Those Charged with Governance, Including Audit Committees."*

The Framework is intended to operationalise the applicable requirements of the Companies Act, 2013, the Companies (Audit and Auditors) Rules, 2014, and the Standards on Auditing prescribed thereunder, particularly SA 260 (Revised), *Communication with Those Charged with Governance*, and SA 265, *Communicating Deficiencies in Internal Control to Those Charged with Governance and Management*.

This Policy was framed and approved by the Board of Directors at its meeting held on 28th October 2026.

2. Objective and Purpose

The objectives of this Framework are to:

- Establish an effective, transparent, timely and documented two-way communication process between the Statutory Auditors and Those Charged with Governance (TCWG), including the Audit Committee, wherever applicable.
- Facilitate effective oversight of financial reporting, the audit process, internal financial controls, risk management and regulatory compliance.
- Ensure timely communication and resolution or appropriate escalation of significant audit matters, accounting judgements, control deficiencies, suspected fraud and other matters relevant to the audit.
- Provide clarity regarding responsibilities, communication channels, nodal persons, meeting frequency and documentation requirements.
- Ensure that significant matters communicated by the Statutory Auditors receive appropriate consideration, deliberation, response and follow-up by TCWG.

3. Scope

This Policy applies to:

- The Board of Directors.
- The Audit Committee.
- The Statutory Auditors and their engagement team.
- The Chief Financial Officer, Finance and Accounts function, Internal Audit, Risk Management, Compliance, Legal, and Company Secretary.

- Such other officers, committees, or functions as may be involved in financial reporting, internal controls, audit coordination, or governance oversight.

This Policy covers communication relating to statutory audit of the Company's financial statements, internal financial controls, fraud, related-party transactions, regulatory matters, and other matters required under applicable law or auditing standards.

4. Definitions

"Those Charged with Governance (TCWG)" means the person(s) or body(ies) with responsibility for overseeing the strategic direction of the Company and obligations relating to its accountability . It shall be determined by the Statutory Auditor at the beginning of the Audit including:

- Board of Directors; and/or
- Audit Committee or any sub-group authorised by the Board
- Senior Management involved in financial reporting, internal controls and audit coordination

"Committee of Those Charged with Governance" or "Committee of TCWG" shall mean the Committee constituted or any re-constitution thereof by the Board of Directors of the Company as determined by the Statutory Auditors for implementing the said NFRA Circular, including the Audit Committee.

"Act" shall mean the Companies Act, 2013 as amended from time to time.

"Audit Committee" shall mean the Audit Committee constituted by the Board of the Company from time to time, in accordance with the provisions of the Act and Listing Regulations.

"Listing Regulations" shall mean SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

"Board of Directors" or "Board" shall mean the collective body of the Directors of the Company as constituted from time to time, in line with the provisions of the Act and Listing Regulations.

5. Governing Principles of Communication:

Communication between TCWG and the Statutory Auditor shall be governed by the following principles:

a) **Timeliness**: Matters shall be communicated sufficiently early to enable TCWG to take appropriate action.
b) **Clarity and Precision**: Communications shall be clear, specific, and free from ambiguity.
c) **Completeness**: All matters required to be communicated under applicable auditing standards shall be covered.
d) **Two-way Engagement**: Communication shall be interactive and not limited to one-way reporting.
e) **Proportionality**: The form, detail, and frequency of communication shall be commensurate with the significance of the matter.

6. Roles and Responsibilities

- **Board and Audit Committee:** Oversee implementation of this Policy, provide appropriate opportunities for auditor communication, and consider matters raised.
- **Management:** Provide the auditor with relevant information and facilitate communication, without filtering or delaying significant matters.
- **Statutory auditors:** Communicate relevant audit matters clearly and on time, invite responses from TCWG, and document communications.

7. Responsibility for Communication

a) Statutory Auditor: The Engagement Partner shall have primary responsibility for communication with TCWG. The Engagement Partner may delegate certain communications to senior members of the audit team, provided overall responsibility remains with the Engagement Partner.

b) Those Charged with Governance: Communication on behalf of TCWG shall ordinarily be conducted through the Audit Committee or through Chief Financial Officer, for such matters as may be prescribed by the Audit Committee, including compliance with the circular.

8. Timing of Communication

TCWG and the Statutory Auditor shall communicate throughout the audit cycle, including:

a) Planning Stage: Communication of auditor responsibilities, planned scope and timing of the audit, and significant risks identified. Approach to internal control and other areas of audit with nature and skills needed and possessed by the Audit Team.

b) During the Audit: Communication of significant difficulties encountered, emerging issues, or matters requiring prompt attention.

c) Completion Stage: Communication of significant audit findings, qualitative aspects of accounting practices, and matters affecting the auditor's report.

d) Ongoing / As Required: Communication of auditor independence matters, going concern issues, fraud-related matters, or other significant issues as they arise.

9. Nodal Person – Designation and Role

To ensure effective coordination, the following nodal persons shall be designated:

Role	Designation	Key Responsibilities
Company Nodal Person	Chief Financial Officer	Coordinate with Auditors; ensure availability of financial

		information, records, explanations, and management responses.
Board Nodal Person	Chairperson of Audit Committee	Oversee communication, review significant audit matters, facilitate escalation to the Board where required.
Compliance and Documentation Support	Compliance Officer & Company Secretary	Facilitate meetings, maintain agendas, minutes, acknowledgements, and records; support Board and Audit Committee processes.
Auditor Nodal Person	Engagement Partner	Lead communication with TCWG; ensure compliance with applicable SAs and documentation requirements.

The Company or Auditors may revise the nodal persons from time to time, and any change shall be communicated in writing.

10. Frequency of Communication

The Auditors and TCWG shall meet at least **twice every financial year**:

1. **Before commencement of the audit**, to discuss the audit strategy, scope, timing, materiality, significant risks, and matters requiring special attention.
2. **Before approval of the financial statements**, to discuss significant findings, audit adjustments, uncorrected misstatements, internal-control matters, independence, and proposed audit report matters.

Additional meetings may be convened in case of:

1. Suspected fraud
2. Significant internal control weaknesses
3. Regulatory non-compliance
4. Material accounting judgments or disputes
5. Going concern concerns
6. Any other significant matter requiring discussion or escalation- Where the Auditors require a meeting with TCWG on a significant matter, they shall request it in writing. TCWG shall either accede to the request or provide written reasons for declining it.

11. Matters to be Communicated by Auditors to TCWG

The following matters shall, to the extent applicable, form part of the agenda for communication between the Auditors and TCWG

a) Audit planning and strategy

- Planned scope, approach, and timing of the audit.
- Materiality and its impact on the nature, timing, and extent of audit procedures.

- Assessment of risks of material misstatement due to fraud or error.
- Areas involving significant accounting policies, judgments, estimates, or disclosures.
- Areas requiring involvement of experts, including valuation, actuarial, tax, legal, IT, or forensic specialists.
- Use of internal audit work, if applicable.
- Nature and extent of specialised skills or expertise required for the audit.

b) Audit execution and findings

- Status of audit work and significant findings during the audit.
- Significant difficulties encountered, including non-availability or delay in receipt of information or evidence.
- Significant unusual transactions, including advances, borrowings, lending arrangements, and dealings with promoters or group-controlled entities outside the ordinary course of business.

c) Auditor's compliance with Independence and Code of Ethics regarding all the relationships and other matters such as business relationships, non-audit services, if any, between the Firm, Network Firms and the Auditee Company and other specified entities that may have an impact on Independence; and safeguards applied to eliminate or reduce threats to independence.

12. Matters to be Communicated by TCWG to Auditors

TCWG shall communicate to the Auditors, on a timely basis, matters relevant to the audit, including:

- Significant strategic decisions, transactions, or events likely to affect the nature, timing, or extent of audit procedures.
- Suspected or detected fraud, irregularities, or unethical conduct.
- Concerns regarding the integrity, competence, or conduct of senior Management.
- Significant communications with regulators, enforcement authorities, or government bodies.
- Matters that TCWG considers may have a material effect on the financial statements or audit.

13. Form and Quality of Communication

All significant communications shall be in writing and formally acknowledged by both the Auditor and TCWG, either in the form of minutes of the meeting or letters. Oral communication shall be documented in writing and shall include, at minimum:

- Date and time of communication.
- Mode of communication.
- Persons present or participating.
- Matters discussed.
- Key observations, concerns, questions, and responses.

Written communication shall be unambiguous and specific in respect of issues or matters for the consideration of both parties.

14. Confidentiality

All communications, discussions, reports and documents exchanged under this Framework shall be treated as confidential and handled in accordance with applicable laws, regulatory requirements and the Company's internal policies.

15. Non-Compliance and Review

Any deviation from this Policy shall be reported to the Audit Committee. The Audit Committee shall review this Policy at least annually, or earlier upon:

- Any change in applicable law, regulation, accounting or auditing standards.
- Any NFRA, SEBI, RBI, stock-exchange, or other regulatory guidance.
- Any significant audit, governance, control, or reporting development.

In case of any inconsistency between this Policy and applicable law, the SAs, or regulatory directions, the applicable law, SAs, and regulatory requirements shall prevail.

****

R K Jagetiya & Co

Chartered Accountants

B-303, Eklavya CHSL,
N. L. Complex, Dahisar East,
Mumbai – 400068
Mobile+91 9820800926
E-mail: rkjagetiyaco@gmail.com

To,
The Board of Directors,
Credent Connect N Care Limited
B-3, Second Floor, Nimri Commercial Complex,
Ashok Vihar, Phase-IV, New Delhi – 110052

Certificate on the Statement of utilization of funds raised through Initial Public Offer (IPO) for the half year ended 30th September, 2026.

1. The accompanying statement of utilization of funds raised through IPO as given in **Annexure A** ("the Statement") prepared and certified by the Management of the Company and initialed by us for identification purposes only, is attached herewith.

Management's Responsibility

2. The preparation of the Statement is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

3. The Management is also responsible for ensuring that the details in the Statement are complete and correct and that the IPO proceeds are utilized for the objects stated in the Prospectus.

Practitioner's Responsibility

4. We have verified the unaudited books of account and other relevant records of **Credent Connect N Care Limited** ("Company"), as at 30th September, 2026, its Prospectus and utilization of the Offer Proceeds as per the objects of the Offer given in the said Prospectus.

5. We have verified the details of the utilization of funds raised through IPO and submitted by the Company as per **"Annexure A"** to this certificate, initialed by us for identification purposes only, based on the unaudited books of account and relevant records referred to in paragraph 4 above. We have agreed the amounts included in the Annexure with the unaudited books of account and relevant records of the Company as at 30th September, 2026. Our responsibility is to verify the factual accuracy of the facts stated in the **Annexure A**.

6. The balance unutilized IPO proceeds are kept in the Escrow / bank account and Fixed Deposit accounts as stated in **Annexure B**.

7. It is our responsibility to provide reasonable assurance that the amounts in the Statement that form part of the utilization of funds raised through IPO have been correctly extracted from the Books of Accounts as on 30th September, 2026; and the utilization of proceeds of the IPO is in line with the chapter titled 'Objects of the Issue' mentioned in the Prospectus and there is no deviation other than mentioned in **Annexure A**, if any.

8. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

10. This certificate is issued to enable the Monitoring Agency to monitor the utilization of the issue proceeds in terms of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

R K JAGETIYA & CO. FR 146264W Chartered Accountants

11. We declare that we do not have any direct / indirect interest in or relationship with the issuer/promoters/directors/management and also confirm that we do not perceive any conflict of interest in such relationship / interest while issuing this certificate on the utilization of issue proceeds by the issuer.

Opinion

12. On the basis of the unaudited books of account and relevant records, information and explanations provided to us and representation from the management of the Company, we certify that the details of utilization of the IPO proceeds as given in the accompanying "**Annexure A**" are in agreement with the unaudited books of account of the Company as at 30th September, 2026, the IPO proceeds have been utilized for the objects stated in the Prospectus, and there is no deviation other than as mentioned in **Annexure A**.

Restriction on Use

13. This certificate is furnished solely for submission to **CARE Ratings Limited** (the Monitoring Agency) regarding the utilization of the Offer Proceeds and is not to be used for any other purpose or to be distributed to any other parties without our prior written consent.

For R K Jagetiya & Co.
Chartered Accountants
Firm Registration No: 146264W



CA Ravi K Jagetiya
Proprietor
M. No. 134691
UDIN **26134691BAGGRP6166**
Date: 28th October, 2026
Place: Mumbai

Encl – Annexure A and Annexure B

Annexure – A

Objects of the IPO and their Utilization as at 30.09.2026 **(₹ in Crore)**

Sr. No	Item Head	Amount as proposed in the Prospectus	Revised Object (if any)	Amount utilized			Unutilised IPO Proceeds
				As at beginning of the period	During the period	At the end of the period	
1	To meet working capital requirements	63.80	No Revision in Object of the Issue	-	5.31	5.31	58.49
2	Repayment of certain borrowing availed by our Company, in part or full	6.00		-	6.00	6.00	0.00
3	General Corporate Purpose	8.92		-	-	-	8.92
4	Issue Related Expenses	12.17		-	10.34	10.34	1.83
5	Capital expenditure	3.00		-	-	-	3.00
	Total	**93.90**		-	**21.65**	**21.13**	**72.25**



Annexure – B

List of Fixed Deposits and Bank Accounts where the unutilized IPO proceeds are maintained by the Company as at 30.09.2026

Sr. No	FD/Escrow Account No	(₹ in Crore)
1	50301426186590	5.00
2	50301426207682	5.00
3	290523230000099	5.00
4	746310000966	4.99
5	3851621936	52.26
	Total	**72.25**

