REPONO LIMITED
(Formerly known as Repono Private Limited)

To,
The Corporate Relationship Department
Bombay Stock Exchange Limited
25th Floor, P. J. Towers,
Dalal Street
Fort, Mumbai – 400 001

Date: 23.05.2026

Scrip Code: 544463

Sub: Submission of Audited Financial Results for the half year and year ended 31st March, 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the following documents as approved and taken on record by the Board of Directors of the Company at its meeting held on Saturday, 23rd May, 2026:

1. Audited Financial Results (Standalone and Consolidated) for the half year and year ended March 31, 2026 with Statement of Asset & Liability and Cash Flow Statement;

2. Auditors' Report with unmodified opinions on the aforesaid Audited Financial Results (Standalone & Consolidated);

3. Declaration under Regulation 33(3)(d) of SEBI LODR Regulations.

4. Statement of Deviation(s) or Variation(s) in utilization of issue proceeds pursuant to Regulation 32 of SEBI (LODR) Regulations, 2015 for the half year ended 31st March, 2026;

5. Declaration with respect to non-applicability for submission of the Related Party Transactions disclosure as required under Regulation 23(9) of the SEBI (LODR) Regulations, 2015.

The meeting of the Board of Directors commenced at 10.30 A.M and concluded at 2.30 PM

The aforesaid information is also being made available on the website of the Company at www.repono.in

You are requested to kindly take the above information on record.

For REPONO LIMITED
(Formerly known as Repono Private Limited)

DIBYENDU DEEPAK
Digitally signed by DIBYENDU DEEPAK
Date: 2026.05.23 14:18:57 +05'30'

Dibyendu Deepak
DIN: 06484282
Managing Director

Encl.:

1. Audited Standalone & Consolidated Financial Results with Statement of Asset & Liability and Cash Flow Statement
2. Auditors' Report on Standalone & Consolidated financials with unmodified opinions
3. Declaration under Regulation 33(3)(d) with respect to Auditors' Report with Unmodified Opinion
4. Statement of Deviation(s) or Variation(s) in utilization of issue proceeds
5. Declaration with respect to non-applicability for submission of the Related Party Transactions

V S BAPNA & ASSOCIATES
Chartered Accountants

D-202, IInd Floor, Kailas Complex,
LBS Marg, Bhandup (W), Mumbai - 400 078.
M : +91 9833605788, E-mail : virenbapna@gmail.com

INDEPENDENT AUDITORS' REPORT

To the Members of
REPONO LIMITED

Report on the Audit of the Standalone Financial Statements for FY 2025-26

Opinion

We have audited the Standalone financial statements of **M/s Repono Limited** (Formerly known as Repono Private Limited) (CIN: U74999MH2017PLC90217) **("the Company")** which comprise the Balance Sheet as at 31st March 2026, and the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and its profits and cash flows for the year ended on that date.

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 Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

We have determined the following area to be a key audit matter to be communicated in our report. The matter was addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon.

The Company has written off certain export receivables during the year for INR 1.17 crores. This amount represents outstanding dues relating to export services rendered in the previous financial period. We identified this transaction as a key audit matter due to management's self assessment regarding non recoverability of export receivables and regulatory risks. Our procedures included examination of export documentation, credit approvals, assessment of recovery efforts by management and evaluation of management's assumptions.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Director's report but does not include the financial statements and the Auditors' report thereon.

M.NO. 105027

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Responsibility of Management for Standalone Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, profit/loss of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3)(i) of the Act, we are also responsible for expressing an opinion on whether the company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act we give in the **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the

Company so far as it appears from the examination of those books;

(c) The financial statements dealt with by this Report are in agreement with the books of accounts. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(d) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

(e) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in **"Annexure B"**; and

(f) Based on our audit and as per the information and explanations given to us, the remuneration paid / provided by the company to its directors is in accordance with the provisions of Section 197 read with Schedule V of the Act.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a) The Company does not have any pending litigations which would impact its financial position except an order of GST – DRC-07 under appeal for the amount of Rs.2460.24 Thousand (Tax–Rs.22.37 Lakhs & Penalty–Rs.2.24 Lakhs) for F.Y. 2018-19 under dispute.

b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

d) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

e) The company did not declare any dividend during the year.

f) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has been in operation throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For **V S Bapna & Associates**
Chartered Accountants
Registration No.: 153079W



CA Virendra Bapna
Membership No.: 405027
UDIN: 26405027OETYUE4184

Date:23.05.2026
Place: Navi Mumbai

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: U74999MH2017PLC290217

S Wing, 3Rd Floor, Office No. 3061, Plot No 03, Akshat Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Statement of Standalone Profit and Loss for the year ended 31st March 2026

(Rupees in Lakhs)

Particulars	Note No.	Half Year Ended			Year Ended	
Date of Start of reporting period		10/1/2025	4/1/2025	10/1/2024	4/1/2025	4/1/2024
Date of end of reporting period		3/31/2026	9/30/2025	3/31/2025	3/31/2026	3/31/2025
Whether results are audited or unaudited		Audited	Audited	Audited	Audited	Audited
A CONTINUING OPERATIONS						
I. Revenue from Operations	20	3,477.79	3,048.89	2,899.81	6,526.68	5,111.55
II. Other Income	21	95.36	23.27	27.03	118.64	47.87
III. Total Income (I + II)		**3,573.15**	**3,072.17**	**2,926.84**	**6,645.32**	**5,159.41**
IV. Expenses:						
(a) Cost Of Revenue	22	1,398.57	981.03	799.06	2,379.60	1,684.86
(b) Purchases of Stock-in Trade	23	42.50	44.36	34.19	86.85	58.22
(c) Changes in inventories of finished goods WIP & Stock-in-Trade	24	(15.50)	8.63	(2.66)	(6.87)	(9.07)
(e) Employee benefits expense	25	1,293.46	1,225.49	1,271.88	2,518.95	1,953.08
(f) Finance costs	26	34.83	63.37	38.02	98.20	57.53
(g) Depreciation and amortization expense	27	61.50	38.26	46.78	99.76	81.57
(h) Other expenses	28	286.92	264.76	394.54	551.68	611.15
Total Expenses		**3,102.29**	**2,625.89**	**2,581.81**	**5,728.17**	**4,437.34**
V. Profit/Loss before exceptional & extraordinary items & tax (III - IV)		**470.87**	**446.28**	**345.03**	**917.15**	**722.08**
VI Exceptional Items						
VII Profit / (Loss) before extraordinary items and tax (V - VI)		**470.87**	**446.28**	**345.03**	**917.15**	**722.08**
VIII Extraordinary Items						
IX. Profit / (Loss) Before Tax (VII-VIII)		**470.87**	**446.28**	**345.03**	**917.15**	**722.08**
X. Tax Expense:						
(a) Current tax expense for current year		117.68	126.26	101.82	243.95	213.15
(b) (Less): MAT credit (where applicable)						
(c) Current tax expense relating to prior years					12.02	4.54
(d) Deferred tax			(2.66)	(3.95)	3.04	(5.66)
XI Profit (Loss) for the period from Continuing Operations (IX - X)		**353.18**	**322.68**	**247.16**	**658.14**	**510.04**
B DISCONTINUING OPERATIONS						
XII Profit / (Loss) from Discontinuing Operations						
XIII. Profit/(Loss) for the period (XI+XII)		**353.18**	**322.68**	**247.16**	658.14	**510.04**
XIV.Earning Per Equity Share (of Rs.10/- each):	29					
(a) Basic Earnings		**3.21**	**3.85**	**3.30**	**7.06**	**6.80**
(b) Diluted Earnings		**3.21**	**3.85**	**3.30**	**7.06**	**6.80**

Disclosure of Notes on Financial Results

1. The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 23, 2026.

2. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

3. As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.

4. The Company has a single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting"

5. There are no investor complaints received/pending as on May 23, 2026.

6. Earning Per share - Earning Per share is calculated on the weighted average of the share capital of the company.

7. Figures of half year ended 31st March, 2026 and 31st March, 2025 represent the difference between the audited figures in respect of full financial year and the published unaudited figures of six months ended 30th September, 2025.

8. Previous year's / period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current.

'As per our attached Report of Even Date'

For V S BAPNA & ASSOCIATES
Chartered Accountants
Firm's Regn. No :131079W

CA Virendra Bapna
(Proprietor)
Membership No. 405027
Place : Navi Mumbai
Date: 23/05/2026
UDIN: 26405027OETYUE4184

Manoj Kumar Pandey
(CFO)

For and on behalf of Board of Directors of
M/s. Repono Limited

Sahajpa Bhattacherjee
(Director)
DIN : 07557348

Dibyendu Deepak
(Managing Director)
DIN : 06484282

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: U74999MH2017PLC290217

S-Wing, 3Rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Standalone Balance Sheet as on 31st March 2026

(Rupees in Lakhs)

Particulars	Note No.	As on 31st March 2026	As on 31st March 2025
		Audited	Audited
EQUITY AND LIABILITIES			
(1) Shareholder's Fund			
a) Share Capital	2	1,027.92	750.00
b) Reserve & Surplus	3	3,431.63	662.81
c) Money received against share warrants		-	-
		4,459.55	1,412.81
(2) Non Current Liabilities			
a) Long-term borrowings	4	43.05	89.41
b) Deferred tax liabilities (Net)	5	7.75	4.70
c) Other Long term liabilities		-	-
d) Long-term provisions	6	41.42	31.49
(3) Current Liabilities			
a) Short-term borrowings	7	869.47	523.95
b) Trade payables	8	186.43	135.70
c) Other current liabilities	9	225.84	186.08
d) Short-term provisions	10	248.83	222.51
		1,622.79	1,193.85
Total		6,082.34	2,606.65
ASSETS			
1) Non-Current Assets			
a) (i) Property Plant and Equipment	11	1,319.25	565.06
(ii) Intangible assets		35.95	2.35
(iii) Assets Under Development		77.54	77.54
b) Non-current investments	12	0.10	-
c) Deferred tax Assets (Net)	5	-	-
d) Long-term loans and advances	13	309.95	-
e) Other non-current assets	14	1,989.54	278.12
		3,732.32	923.07
(2) Current Assets			
a) Current Investments		-	-
b) Inventories	15	29.79	22.92
c) Trade Receivables	16	1,538.27	1,174.67
d) Cash and Cash Equivalents	17	3.37	5.84
e) Short term Loans & Advances	18	358.95	312.56
f) Other current assets	19	419.63	167.60
		2,350.02	1,683.58
Total		6,082.34	2,606.65

'As per our attached Report of Even Date'

For V S BAPNA & ASSOCIATES
Chartered Accountants
Firm's Regn. No :131079W

CA Virendra Bapna
(Proprietor)
Membership No. 405027
Place : Navi Mumbai
Date: 23/05/2026
UDIN: 26405027OETYUE4184

Manoj Kumar Pandey
(CFO)

For and on behalf of Board of Directors of
M/s. Repono Limited

Sankalpa Bhattacherjee
(Director)
DIN : 07557348

Dibyendu Deepak
(Managing Director)
DIN : 06484282

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: U74999MH2017PLC290217

S-Wing, 3Rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Standalone Cash Flow Statement For The Year Ended 31st March, 2026

(Rupees in Lakhs)

Particulars	For the year ended 31st Mar. 2026	For the year ended 31st Mar. 2026	For the year ended 31st Mar. 2025	For the year ended 31st Mar. 2025
A. Cash flow from operating activities				
Net Profit before extraordinary items and tax		917.15		722.08
Adjustments for:				
Depreciation and amortisation	99.76		81.57	
Finance costs	98.20		57.53	
Rent Income	(11.75)		(10.30)	
Interest Income	(106.87)		(37.43)	
Loss on Sale of Fixed Assets				
Other non-cash charges				
Net unrealised exchange (gain) / loss				
Operating profit / (loss) before working capital changes	79.34		91.38	
Changes in working capital		996.48		813.45
Adjustments for (increase) / decrease in operating assets				
Trade receivables				
Short-term loans and advances	(363.60)		(508.28)	
Long-term loans and advances	(46.39)		(85.12)	
Inventories	(309.95)		0.03	
Other current assets	(6.87)		(9.07)	
Other non-current assets	(252.04)		(136.49)	
	(1,711.41)	(2,690.26)	(230.85)	(969.78)
Adjustments for increase / (decrease) in operating liabilities				
Trade payables	50.73		(63.53)	
Other current liabilities	39.76		67.23	
Other Long term liabilities				
Short-term provisions	26.32		217.81	
Long-term provisions	9.94	126.74	15.46	236.98
Income Taxes Paid		(255.97)		(217.70)
Net cash flow from / (used in) operating activities (A)		**(1,823.00)**		**(137.05)**
B Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(887.55)		(111.95)	
Investment in Share Capital	(0.10)			
Proceeds from sale of fixed assets				
Interest Income				
Rent Income	106.87		37.43	
Current Investments	11.75		10.30	
Net cash flow from / (used in) investing activities (B)		**(769.03)**		**(64.22)**
C Cash flow from financing activities				
Proceeds from issue of equity shares	2,388.61			
Proceeds from / (Repayment of) long-term borrowings	(46.36)		2.32	
Proceeds from other short-term borrowings	345.52		257.24	
Proceeds from Sale of Fixed Assest				
Repayment of other short-term borrowings				
Finance cost	(98.20)		(57.53)	
Net cash flow from / (used in) financing activities (C)		**2,589.56**		**202.03**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**(2.46)**		**0.76**
Cash and cash equivalents at the beginning of the year		**5.84**		**5.07**
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents				
Cash and cash equivalents at the end of the year *		**3.37**		**5.84**
* Comprises				
(a) Cash on hand	0.24		0.24	
(b) Cheques, drafts on hand				
(c) Balances with banks				
(i) In current accounts	3.13		5.60	
(ii) In OD accounts				
Total		3.37		**5.84**

'As per our attached Report of Even Date'

For V S BAPNA & ASSOCIATES
Chartered Accountants
Firm's Regn. No :131079W

V. S. BAPNA & ASSOCIATES * CHARTERED ACCOUNTANTS * M.NO. 405027

CA Virendra Bapna
(Proprietor)
Membership No. 405027
Place : Navi Mumbai
Date: 23/05/2026
UDIN: 26405027OETYOE4184

Manoj Kumar Pandey
(CFO)

For and on behalf of the board of directors of
M/S. Repono Limited

Saikalpa Bhattacherje
(Director)
DIN : 07557348

Dibyendu Deepak
(Managing Director)
DIN : 06484282

REPONO LIMITED NAVI MUMBAI

V S BAPNA & ASSOCIATES
Chartered Accountants

D-202, IInd Floor, Kailas Complex,
LBS Marg, Bhandup (W), Mumbai - 400 078.
M : +91 9833605788, E-mail : virenbapna@gmail.com

INDEPENDENT AUDITORS' REPORT

To the Members of
REPONO LIMITED

Report on the Audit of the Consolidated Financial Statements for FY 2025-26

Opinion

We have audited the Consolidated financial statements of **M/s Repono Limited** (Formerly known as Repono Private Limited) (CIN: U74999MH2017PLC90217) **("the Company")** which comprise the Balance Sheet as at 31st March 2026, and the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and its profits and cash flows for the year ended on that date.

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 Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated financial statements 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

We have determined the following area to be a key audit matter to be communicated in our report. The matter was addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon.

The Company has written off certain export receivables during the year for INR 1.17 crores. This amount represents outstanding dues relating to export services rendered in the previous financial period. We identified this transaction as a key audit matter due to management's self assessment regarding non recoverability of export receivables and regulatory risks. Our procedures included examination of export documentation, credit approvals, assessment of recovery efforts by management and evaluation of management's assumptions.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Director's report but does not include the financial statements and the Auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Responsibility of Management for Consolidated Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, profit/loss of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

V. S. BAPNA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ M.NO. 405087

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3)(i) of the Act, we are also responsible for expressing an opinion on whether the company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act we give in the **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from the examination of those books;



(c) The financial statements dealt with by this Report are in agreement with the books of accounts. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(d) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

(e) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in **"Annexure B"**; and

(f) Based on our audit and as per the information and explanations given to us, the remuneration paid / provided by the company to its directors is in accordance with the provisions of Section 197 read with Schedule V of the Act.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a) The Company does not have any pending litigations which would impact its financial position except an order of GST – DRC-07 under appeal for the amount of Rs.2460.24 Thousand (Tax–Rs.22.37 Lakhs & Penalty–Rs.2.24 Lakhs) for F.Y. 2018-19 under dispute.

b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

d) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

e) The company did not declare any dividend during the year.

f) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has been in operation throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For **V S Bapna & Associates**
Chartered Accountants
Registration No.:131079W

V S BAPNA & ASSOCIATES * CHARTERED ACCOUNTANTS * M.NO. 405027

CA Virendra Bapna
Membership No.: 405027
UDIN: 26405027IYMDCL1060

Date:23.05.2026
Place: Navi Mumbai

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: U74999MH2017PLC290217

S-Wing, 3Rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Consolidated Balance Sheet as on 31st March 2026

(Rupees in Lakhs)

Particulars	Note No.	As on 31st March 2026 Audited
EQUITY AND LIABILITIES		
(1) Shareholder's Fund		
a) Share Capital	2	1,027.92
b) Reserve & Surplus	3	3,486.71
c) Money received against share warrants		-
		4,514.63
(2) Non Current Liabilities		
a) Long-term borrowings	4	43.05
b) Deferred tax liabilities (Net)	5	7.75
c) Other Long term liabilities		-
d) Long-term provisions	6	41.42
e) Minority Interest	7	(55.95)
(3) Current Liabilities		
a) Short-term borrowings	8	870.37
b) Trade payables	9	190.29
c) Other current liabilities	10	227.90
d) Short-term provisions	11	249.46
		1,574.28
Total		**6,088.91**
ASSETS		
1) Non-Current Assets		
a) (i) Property Plant and Equipment	12	1,319.25
(ii) Intangible assets		35.95
(iii) Capital work in progress		378.90
b) Non-current investments		-
c) Deferred tax Assets (Net)	5	-
d) Long-term loans and advances		-
e) Other non-current assets	13	1,989.54
		3,723.64
(2) Current Assets		
a) Current Investments		-
b) Inventories	14	29.79
c) Trade Receivables	15	1,538.27
d) Cash and Cash Equivalents	16	12.62
e) Short term Loans & Advances	17	359.86
f) Other current assets	18	424.72
		2,365.27
Total		**6,088.91**

'As per our attached Report of Even Date'

For V S BAPNA & ASSOCIATES
Chartered Accountants
Firm's Regn. No :131079W

CA Virendra Bapna
(Proprietor)
Membership No. 405027
Place : Navi Mumbai
Date: 23/05/2026
UDIN: 26405027IYMDCL1060

Manoj Kumar Pandey
(CFO)

For and on behalf of Board of Directors of M/s. Repono Limited

Sandalpa Bhattacherjee
(Director)
DIN : 07557348

Dibyendu Deepak
(Managing Director)
DIN : 06484282

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: U74999MH2017PLC290217

S-Wing, 3Rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Consolidated Statement of Profit and Loss for the year ended 31st March 2026

(Rupees in Lakhs)

Particulars	Note No.	For the year ended 31st March 2026
1	2	3
A CONTINUING OPERATIONS		
I. Revenue from Operations	19	6,526.68
II. Other Income	20	118.64
III. Total Income (I + II)		**6,645.32**
IV. Expenses:		
(a) Cost Of Revenue	21	2,379.60
(b) Purchases of Stock-in-Trade	22	86.85
(c) Changes in inventories of finished goods WIP & Stock-in-Trade	23	(6.87)
(e) Employee benefits expense	24	2,518.95
(f) Finance costs	25	98.20
(g) Depreciation and amortization expense	26	99.76
(h) Other expenses	27	551.99
Total Expenses		**5,728.49**
V. Profit/Loss before exceptional & extraordinary items & tax (III - IV)		**916.83**
VI Exceptional Items		-
VII Profit / (Loss) before extraordinary items and tax (V - VI)		**916.83**
VIII Extraordinary Items		-
IX. Profit / (Loss) Before Tax (VII-VIII)		**916.83**
X. Tax Expense:		
(a) Current tax expense for current year		243.95
(b) (Less): MAT credit (where applicable)		-
(c) Current tax expense relating to prior years		12.02
(d) Deferred tax		3.04
XI Profit (Loss) for the period from Continuing Operations (IX - X)		**657.82**
B DISCONTINUING OPERATIONS		
XII Profit / (Loss) from Discontinuing Operations		-
XIII. Profit/(Loss) for the period (XI+XII)		**657.82**
Minority Interest Expenses		**(0.00)**
Owned Profit / (Loss) for the period from continuing operations		**657.83**
XIV.Earning Per Equity Share (of Rs.10/- each):	28	
(a) Basic Earnings		**7.06**
(b) Diluted Earnings		**7.06**

Disclosure of Notes on Financial Results

1. The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 23, 2026.

2. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

3. As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.

4. The Company has a single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting"

5. There are no investor complaints received/pending as on May 23, 2026.

6. Earning Per share - Earning Per share is calculated on the weighted average of the share capital of the company.

'As per our attached Report of Even Date'

For V S BAPNA & ASSOCIATES
Chartered Accountants
Firm's Regn. No :131079W

CA Virendra Bapna
(Proprietor)
Membership No. 405027
Place : Navi Mumbai
Date: 23/05/2026
UDIN: 26405027IYMDCL1060

Manoj Kumar Pandey
(CFO)

For and on behalf of Board of Directors of
M/s. Repono Limited

Sankalpa Bhattacherjee
(Director)
DIN : 07557348

Dibyendu Deepak
(Managing Director)
DIN : 06484282

REPONO LIMITED NAVI MUMBAI

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: U74999MH2017PLC290217

S-Wing, 3Rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Consolidated Cash Flow Statement For The Year Ended 31st March, 2026

(Rupees in Lakhs)

Particulars	For the year ended 31st Mar 2026	For the year ended 31st Mar 2026
A. Cash flow from operating activities		
Net Profit before extraordinary items and tax		916.83
Adjustments for:		
Depreciation and amortisation	99.76	
Finance costs	98.20	
Rent Income	(11.75)	
Interest Income	(106.87)	
Loss on Sale of Fixed Assets	-	
Other non-cash charges	-	
Net unrealised exchange (gain) / loss	-	
	79.34	
Operating profit / (loss) before working capital changes		996.17
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	(363.60)	
Short-term loans and advances	(47.30)	
Long-term loans and advances	-	
Inventories	(6.87)	
Other current assets	(257.13)	
Other non-current assets	(1,711.41)	(2,386.32)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	54.59	
Other current liabilities	41.79	
Other Long term liabilities	-	
Short-term provisions	26.57	
Long-term provisions	9.94	132.89
Income Taxes Paid		(255.97)
Net cash flow from / (used in) operating activities (A)		**(1,513.23)**
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(1,188.92)	
Investment in Share Capital	-	
Proceeds from sale of fixed assets	-	
Interest Income	106.87	
Rent Income	11.75	
Current Investments	-	
Net cash flow from / (used in) investing activities (B)		**(1,070.29)**
C. Cash flow from financing activities		
Proceeds from issue of equity shares	2,388.51	
Proceeds from / (Repayment of) long-term borrowings	(46.36)	
Proceeds from other short-term borrowings	345.52	
Proceeds from Sale of Fixed Assest	-	
Repayment of other short-term borrowings	-	
Finance cost	(98.20)	
Net cash flow from / (used in) financing activities (C)		**2,589.46**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**5.94**
Cash and cash equivalents at the beginning of the year		**6.68**
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents		-
Cash and cash equivalents at the end of the year *		**12.62**
* Comprises:		
(a) Cash on hand	0.24	
(b) Cheques, drafts on hand	-	
(c) Balances with banks		
(i) In current accounts	12.38	
(ii) In OD accounts	-	
Total		**12.62**

'As per our attached Report of Even Date'

For V S BAPNA & ASSOCIATES
Chartered Accountants
Firm's Regn. No: 131079W

CA Virendra Bapna
(Proprietor)
Membership No. 405027
Place : Navi Mumbai
Date: 23/05/2026
UDIN: 26405027IYMDCL1060

Manoj Kumar Pandey
(CFO)

For and on behalf of the board of directors of
M/S. Repono Limited

Sanjaya Bhattacherjee
(Director)
DIN : 07557348

Dibyendu Deepak
(Managing Director)
DIN : 06484282

REPONO LIMITED NAVI MUMBAI

REPONO LIMITED
(Formerly known as Repono Private Limited)

To,
The Corporate Relationship Department
Bombay Stock Exchange Limited
25th Floor, P. J. Towers, Dalal Street
Fort, Mumbai – 400 001.

Date: 23.05.2026

Scrip Code: 544463

Sub: Declaration with respect to unmodified opinion in the Auditor's Report on the Annual Financial Statements/ Results for the Financial Year ended 31st March, 2026.

Ref: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In terms of the provisions of Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable provisions, we hereby state that the Statutory Auditors of the Company have issued an Audit Report on the Audited Financial Results of the Company for the financial year ended 31st March, 2026 with unmodified opinion.

Accordingly, the Statement on Impact of Audit Qualifications is not applicable to the Company.

Kindly take the above information on record.

For REPONO LIMITED
(Formerly known as Repono Private Limited)

DIBYENDU DEEPAK
Digitally signed by DIBYENDU DEEPAK
Date: 2026.05.23 14:20:07 +05'30'

Dibyendu Deepak
DIN: 06484282
Managing Director

FORMAT FOR QUARTERLY / HALF YEARLY INTEGRATED FILING (FINANCIAL)

A. FINANCIAL RESULTS

Formats for unaudited / audited quarterly financial results i.e., Statement of Profit and Loss and the unaudited / audited half-yearly balance sheet to be submitted by listed entities shall be as per the formats for balance sheet and statement of profit and loss (excluding notes and detailed sub-classification) as prescribed in Schedule III to the Companies Act, 2013, as amended from time to time. Listed banking and insurance companies shall follow the formats as prescribed under the respective Acts / Regulations and / or as specified by the sectoral regulators. While publishing the quarterly financial results, listed entities shall also publish the figures relating to the periods as mentioned in para 5 of section III-A of SEBI Master Circular dated November 11, 2024

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation / variation in utilisation of funds raised	
Name of listed entity	Repono Limited
Mode of Fund Raising	Public Issues / ~~Rights Issues / Preferential Issues / QIP / Others~~
Date of Raising Funds	4th August 2025
Amount Raised	2,668.032 Lakhs
Report filed for Quarter / Half Year ended	Half Yearly ended, 31st March 2026
Monitoring Agency	~~applicable~~ / not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	~~Yes~~ / No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	
Objects for which funds have been raised and where there has been a deviation, in the following table	

FORMAT FOR QUARTERLY INTEGRATED FILING (FINANCIAL)

(Rs. in Lakhs)

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Funding Capital Expenditure towards Purchase of Forklift, Hand Pallet Trolley, Reach stacker	NA	724.100	NA	246.800		NA
Funding of capital expenditure requirements of our Company towards set up of Warehouse packing System	NA	160.480	NA	-		NA
Funding towards the Development of Software for Warehouse Management	NA	105.020	NA	35.400		NA
Funding the Working Capital requirements of our Company	NA	1,011.432	NA	53.482		NA
General Corporate Purposes	NA	667.000	NA	667.00		NA
Total		**2,668.032**		**1002.682**		

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

For and on behalf of Board of Directors of
M/s. Repono Limited

DIBYENDU DEEPAK

Digitally signed by DIBYENDU DEEPAK
Date: 2026.05.23 14:20:37 +05'30'

REPONO LIMITED NAVI MUMBAI

Dibyendu Deepak
Managing Diractor
DIN: 06484282

REPONO LIMITED
(Formerly known as Repono Private Limited)

To,
The Corporate Relationship Department
Bombay Stock Exchange Limited
25th Floor, P. J. Towers, Dalal Street
Fort, Mumbai – 400 001.

Date: 23.05.2026

Scrip Code: 544463

Sub: Non-Applicability of Regulation 23(9) of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance with the Corporate Governance provisions specified under Regulations 17 to 27 and Regulation 46(2)(b) to (i) and para C, D and E of Schedule V shall not apply to the listed entities having:

1. Paid up Share Capital not exceeding Rs. 10.00 crores and
2. Networth not exceeding Rs. 25 Crore as on the last day of the previous financial year. and/or
3. The Listed Entity which has listed its specified securities on the SME Exchange

In view of the above, the Company falls under the exemption criteria provided under Regulation 15(2) of SEBI (LODR) Regulations, 2015 and therefore the Company is not required to submit the Related Party Transactions disclosure under Regulation 23(9) of SEBI (LODR) Regulations, 2015 for the financial year ended 31st March, 2026.

You are requested to take this information on your records.

For REPONO LIMITED
(Formerly known as Repono Private Limited)

DIBYENDU DEEPAK
Digitally signed by DIBYENDU DEEPAK
Date: 2026.05.23 14:20:58 +05'30'

Dibyendu Deepak
DIN: 06484282
Managing Director