

Ref. No. 028/26-27

To,
The Board of directors
Audroc Limited
(Formerly known as Alka India Limited)
Regd. Office: Gala No. D- 3/4/5, Hatkesh Udyog Nagar-1,
Off. Mira Bhayandar Road, GCC Road,
Mira Near Hatkesh Substation Thane - 401 107,
Maharashtra, India.

Dear Sir(s)/Ma'am,

Subject: Certificate from Statutory Auditor under Reg 45 (1) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Re: Change of name of Alka India Limited to Audroc Limited in terms of Sub regulation (1) of Regulation 45 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We, M/s. J.M. Patel & Bros., Chartered Accountants, (Registration no.: 107707W) the Statutory Auditors of the Audroc Limited (the "Company"), have been informed that the Company has changed the name of the Company from "Alka India Limited" to "Audroc Limited" with effect from April 21, 2026, as per the Certificate of Incorporation issued by Registrar of Companies. We have been requested by the Company to certify that it is in compliance with the requirements stated under sub regulation (1) of Regulation 45 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

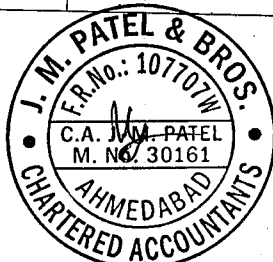
We have performed the following procedures:

- We have verified that the time period of at least one year has elapsed from the last name change.
- Obtained representation from the management that the Company has complied with the requirements stated under sub regulation (1) of Regulation 45 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Based on the above-mentioned procedures, we confirm that-

- The company is in compliance with the requirements with Sub regulation (1) of Regulation 45 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which states:

Sr.No.	Sub Regulation	Compliance Status
1	45 (1) (a) A time period of at least one year has elapsed from the last name change	Yes
2	45 (1) (b) At least fifty percent of the total revenue in the preceding one year has been accounted for by the new activity suggested by the new name.	Yes, 100% (Hundred Percent) revenue generated in the period of preceding one year has been accounted for by the new activity (trading & processing of agricultural activity). Further, the object



		clause of the company was changed pursuant to approval of shareholders in the Annual General Meeting of the company held on March 23, 2026 for the financial year 2024-25.
3	45 (1) (c) The amount invested in the new activity/ project is at least fifty percent of the assets of the listed entity	Not Applicable, as no investment has been made by the company in a period of preceding one year.

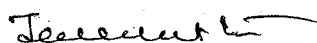
The detailed bifurcation of income earned by the Company under various activities, as per the records examined by us, is given below:

From 01/04/2025 to 31/03/2026 (Last four quarters)	Amount (Rs. In lakhs)	
	Textile Business	Agro Commodities
Income from prior business activity - Textile*	0.00	-
Income from new business activity i.e. Agro commodities*	-	250.21
Total Turnover	250.21	

*As the company has been revived from the Corporate Insolvency Resolution Process (CIRP), there was change in business from textile industry to Agro commodities which was approved by Registrar of Companies on 25th March, 2026.

This certificate has been issued solely for the purpose of compliance with Regulation 45(1) of SEBI (LODR) Regulations, 2015 based on audited financial statements, books of account, information, records, documents, explanations and written representations provided by the management of the Company. We have not carried out any independent verification of the commercial substance, genuineness or legal validity of the underlying transactions except to the extent of audit procedures performed during the course of audit. The management of the Company is solely responsible for the accuracy and completeness of the aforesaid information and records.

For J.M. Patel & Bros.
Chartered Accountants
FRN NO.: 107707W


CA J. M. Patel
Proprietor
Membership No.: 030161
UDIN: 26030161JPEIML9675
Date: 20/05/2026

