Date: **May 15, 2026**

To
Manager
Department of Corporate Services,
BSE Limited,
Phirozee Jeejeebhoy Tower,
Dalal Street Fort,
Mumbai-400001.

Symbol: ALKA ***ISIN: INE061B01038***
Scrip Code: 530889

Subject: Ratification and Undertaking under Regulation 45 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

This is with reference to the approval obtained from shareholders of the Company for change of name pursuant to Regulation 45 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in the 31st Annual General Meeting held on 23rd March 2026.

We hereby submit that while issuing the notice to shareholders seeking approval for change of name, the Company inadvertently missed to annex the certificate from a Practicing Chartered Accountant as required under Regulation 45(3) of the SEBI (LODR) Regulations.

The omission was unintentional and not with any intent to withhold material information from the shareholders.

In this regard, the Company hereby undertakes that:

- The same certificate shall be placed before the shareholders for their information and record in the forthcoming AGM/EGM.

- The Company shall ensure strict compliance with all applicable provisions of SEBI (LODR) Regulations in future.

Secondly, the Company was revived from the Corporate Insolvency Resolution Process ("CIRP") pursuant to the Order passed by the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT") dated February 07, 2025. Consequently, the Company did not generate any business revenue up to the quarter ended December 31, 2025.

Further, the shareholders of the Company, at the Annual General Meeting held on March 23, 2026, approved:

(i) alteration of the Name Clause; and
(ii) alteration of the Object Clause of the Company.

It is hereby clarified that the aforesaid alterations are independent and not inter-related.

Subsequently, pursuant to the approval received from the Registrar of Companies ("ROC") on March 25, 2026 for alteration of the Object Clause, the Company commenced operations under the revised business activities and generated revenue amounting to Rs. 250.21 Lakhs for the quarter ended March 31, 2026.

In terms of Regulation 45(2) of the SEBI LODR Regulations, the conditions prescribed under Regulation 45(1) are required to be fulfilled as on the date of application for reservation of name with the ROC. The Company had considered February 06, 2026 as the relevant date for the said purpose.

Accordingly, the requirement under Regulation 45(1)(b) of the SEBI LODR Regulations, requiring that at least 50% of the total revenue in the preceding one-year period is attributable to the new line of business/activity, shall duly be satisfied by the Company.

As on the date of filing of application with Registrar of Companies i.e. 06th February, 2026, the Company was not generating revenue in the last four quarters (i.e. up to December 31, 2025), the Company hereby confirms that the revenue under new business has been generated in the immediate next quarter i.e. quarter ended March 31, 2026. Hence, the Company has duly complied with the provisions of Regulation 45 (1) (b) of SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015.

In furtherance to the matter stated above, the Company undertakes that the Company will confirm with the compliance of Auditor's Certificate at a later date, since the Auditor's Certificate under Regulation 45 (3) confirming compliance with Regulation 45(1) will being issued on the date of upcoming General Meeting, the financial parameters for the immediately preceding four quarters are required to be considered up to the date of issuance of such certificate. Accordingly, the revenue generated during the quarter ended March 31, 2026 is also required to be considered for the purpose of determining compliance under Regulation 45(1).

We request you to kindly take the above on record and condone the inadvertent lapse.

Thanking you,

Yours faithfully,

For, AUDROC Limited
(Formerly known as Alka India Limited)

KARNIK PILLAI

Karnik Pillai
Managing Director
DIN: 08529650