



RANDER CORPORATION LIMITED

Regd. Office : 14/15, Madhav-Kripa, Boisar Palghar Road, Boisar, Dist. Palghar,
Maharashtra.

Admn. Office : Unit No. 35/B, Building No. 1, Ganjawala Shopping Centre, S.V.P. Road,
Borivalli (W), Mumbai - 400 092. Tel. No. : 35729913
E-mail : info@randergroup.com • Website : www.randergroup.com
CIN No : L64203MH1993PLC075812

May 30, 2025

To,
The Manager,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001

Subject: Outcome of the Board Meeting held on Friday, May 30, 2025, pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Reference: Rander Corporation Limited / Script Code: 531228 / Symbol: RANDER / ISIN: INE821D01031

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. Friday, May 30, 2025, has considered and approved the following:

1. Audited Financial Statements including Balance Sheet as at March 31, 2025, Statement of Profit and Loss, Cash Flow Statement and Notes thereon for the financial year ended March 31, 2025, together with the Auditor's Report thereon and Audited Financial Results for the quarter and financial year ended March 31, 2025.

A copy of the said Financial Results together with the Auditor's Report thereon, are enclosed herewith along with a declaration regarding the unmodified opinion as **Annexure I**.

Please note that in terms of the Company's Code of Conduct for Prohibition of Insider Trading and pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended, the trading window for trading in securities of the Company will open on Monday, June 02, 2025.

Kindly note that the meeting of the Board of Directors commenced at 05:30 P.M. and concluded at 06:00 P.M.

Kindly take the above on your records and oblige.

Thank You.

Yours Faithfully,

For Rander Corporation Limited

Amit Rander
Chairman and Director
DIN: 05311426

AMITKUMAR R RANDE
Digitally signed by
AMITKUMAR RANDE
Date: 2025.05.30
18:02:22 +05'30'

Place: Mumbai
Enclosed: As above



ISHWARLAL & CO.

CHARTERED ACCOUNTANTS

Shop No 1, Ground Floor, Trishla Tower, Near SBI Bank,

Vazira Naka, Borivali West, Mumbai - 400 092.

Mob. : 9322263065; Email : ishwarlal.co@gmail.com

INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS

RANDER CORPORATION LIMITED

Opinion

We have audited the accompanying quarterly financial results of **RANDER CORPORATION LIMITED** ("the Company") for the quarter ended March 31, 2025, and year to date result for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
2. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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.

Emphasis of Matter

1. We draw attention to Note 1 to the financial results, which describes that, "During the current quarter, an amount of ₹62,94,159.30 pertaining to income tax liability of the previous financial year has been written off, as no provision had been made for the same in the earlier period and it could not be adjusted or set off subsequently. This write-off has been recognized as an exceptional item in the current quarter's financials, resulting in a reported loss of ₹66,54,053.07 for the quarter. Excluding this exceptional item, the loss for the quarter would have been ₹3,59,893.77. On a full-year basis, the loss including this write-off amounts to ₹54,25,893.25, whereas the adjusted profit (excluding the write-off) stands at ₹8,68,265.35."

Management's Responsibilities for the Financial Results



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These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the 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 the Board of Directors 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results 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 results.

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 results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



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- Conclude on the appropriateness of the Board of Directors' 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 results 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 results, including the disclosures, and whether the financial results 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.

Other Matter

1. The annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2025 on which we have issued an unmodified audit opinion vide our report dated 30th May, 2025.
2. The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the year to date figures up to the third quarter of the current financial year which were subjected to limited review.

For Ishwarlal & Co.

Chartered Accountants

Firm Registration No. : 103767W

Ishwarlal Chaplot

(Proprietor)

Membership No.: 031179



Place : Mumbai

Date : 30th May, 2025

UDIN : 25031179BMLGYQ8081

Rander Corporation Limited

CIN:L64203MH1993PLC075812

Regd Off: 14/15 Madhav Kripa, Boisar Palghar Road, Boisar, Dist Thane, Maharashtra

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2025

| PART I | | (Rs. In Lakhs, except EPS) | | | | |
|---------|----------------------------------------------------------------------------------|----------------------------|--------------|---------------|-------------------------|---------------|
| Sr. No. | Particulars | Quarter ended (Audited) | | | Year ended (Audited) | |
| | | 31.03.2025 | 31.12.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
| I | Revenue from Operations | | | | | |
| a. | Interest Income | -1.14 | 19.26 | 89.78 | 58.36 | 291.48 |
| b. | Dividend Income | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 |
| c. | Rental Income | 1.05 | 1.05 | 0.82 | 3.88 | 3.42 |
| d. | Fees and commission Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. | Net gain on fair value changes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. | Net gain on derecognition of financial instruments under amortised cost category | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| g. | Sale of products(including Excise Duty) | 34.25 | 63.70 | 20.27 | 97.95 | 96.85 |
| h. | Sale of services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| i | Others (to be specified) | -1.88 | -17.53 | 0.00 | -19.41 | 7.11 |
| | Total Revenue from Operations | 32.28 | 66.48 | 110.87 | 140.79 | 398.86 |
| II | Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| III | Total Income (I+II) | 32.28 | 66.48 | 110.87 | 140.79 | 398.86 |
| IV | Expenditure | | | | | |
| | (a) Cost of Material Consumed | 28.29 | 42.35 | 57.42 | 91.10 | 255.56 |



| | | | | | | |
|------|-------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|
| | (b) Changes in inventories of Finished Goods and Work-in-progress | -66.52 | 12.18 | -45.13 | -145.98 | -155.18 |
| | (c) Employee Benefit Expense | 14.52 | 5.40 | 3.60 | 56.66 | 25.88 |
| | (d) Finance Cost | | | | | |
| | (e) Depreciation & Amortization Expense | 5.99 | 0.00 | 0.91 | 5.99 | 3.30 |
| | (f) Fees and commission expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (g) Net loss on fair value changes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (h) Impairment on financial instruments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (i) Net loss on derecognition of financial instruments under amortised cost category | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (j) Other Expenses | 49.28 | 8.37 | 7.20 | 115.29 | 24.12 |
| IV | Total Expenses | 31.56 | 68.30 | 24.00 | 123.06 | 153.68 |
| V | Profit before Exceptional Items & Tax (III-IV) | 0.72 | -1.82 | 86.87 | 17.73 | 245.18 |
| VI | Exceptional Items | 0 | | 0 | 0 | 0 |
| VII | Profit before Tax (V-VI) | 0.72 | -1.82 | 86.87 | 17.73 | 245.18 |
| VIII | Tax Expenses | | | | | |
| | i) Income Tax | 4.32 | 0 | 21.87 | 9.05 | 59.67 |
| | ii) Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | iii) Tax of Earlier year | 62.94 | 0.00 | 0.00 | 62.94 | 0.00 |
| IX | Net Profit/Loss for the period (VII-VIII) | -66.54 | -1.82 | 65.00 | -54.26 | 185.51 |
| X | Other Comprehensive Income net of Tax | 0.00 | | 0.00 | 0.00 | -30.42 |
| XI | Total Comprehensive Income (IX+X) | -66.54 | -1.82 | 65.00 | -54.26 | 155.09 |
| XII | Paid up Equity Share Capital (Face Value Re. 10/- each) | 1233.70 | 1233.70 | 1233.70 | 1233.70 | 1233.70 |
| XIII | Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year | 1053.08 | 1058.45 | 1046.17 | 1053.08 | 1047.56 |
| XiV | Earning Per Share (EPS) | | | | | |
| | Basic | -0.54 | -0.01 | 0.53 | -0.44 | 1.26 |
| | Diluted | -0.54 | -0.01 | 0.53 | -0.44 | 1.26 |



1. The audited financial results for the quarter ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting. to be held on 30/05/2025

Note on Exceptional Item - Write-off of Prior Period Tax Expense:

2. During the current quarter, an amount of ₹62,94,159.30 pertaining to income tax liability of the previous financial year has been written off, as no provision had been made for the same in the earlier period and it could not be adjusted or set off subsequently. This write-off has been recognized as an exceptional item in the current quarter's financials, resulting in a reported loss of ₹66,54,053.07 for the quarter. Excluding this exceptional item, the loss for the quarter would have been ₹3,59,893.77. On a full-year basis, the loss including this write-off amounts to ₹54,25,893.25, whereas the adjusted profit (excluding the write-off) stands at ₹8,68,265.35.
3. Segment-wise reporting as defined in Accounting Standard(AS-17) is not applicable, since the entire operation of the Company relates to only one segment.
4. Previous period figures have been regrouped and reclassified, wherever necessary to conform to current period classification.

Place: Mumbai

Date : 30/05/2025



By Order of the Board
For Rander Corporation Limited

Amit Kumar Rander
Amit kumar Rander
Director & Chairman
DIN: 05311426



RANDER CORPORATION LIMITED

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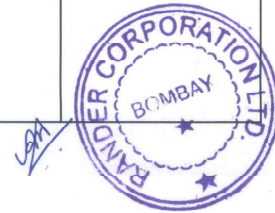
E-mail : info@randergroup.com • Website : www.randergroup.com
CIN No : L64203MH1993PLC075812

RANDER CORPORATION LIMITED

PART II

STATEMENT OF ASSETS AND LIABILITIES

| | | (Amount in Lakhs) | |
|-------------|-----------------------------------------------------------|---------------------|---------------------|
| Particulars | | Audited 31.03.25 | Audited 31.03.24 |
| A | ASSETS | | |
| 1 | Financial Assets | | |
| a | Cash and cash equivalents | 35.24 | 18.99 |
| b | Bank Balance other than (a) above | | |
| c | Derivative financial instruments | | |
| d | Receivables | | |
| | - Trade Receivables | | 30.03 |
| | - Other Receivables | | - |
| e | Loans | 1,576.20 | 1,353.58 |
| f | Investments | 362.41 | 468.47 |
| g | Other Financial assets | 120.34 | 87.26 |
| 2 | Non Financial Assets | | |
| a | Inventories | 434.46 | 288.48 |
| b | Current tax assets (Net) | | - |
| c | Deferred tax Assets (Net) | 1.97 | 1.97 |
| d | Investment Property | 90.00 | 409.14 |
| e | Biological assets other than bearer plants | | |
| f | Property, plant and equipment | 19.98 | 7.20 |
| g | Capital Work in Progress | | |
| h | Intangible assets under development | | |
| i | Goodwill | | |
| j | Other Intangible assets | | |
| k | Other non-financial assets (to be specified) | | |
| | TOTAL ASSETS | 2,640.60 | 2,665.12 |
| B | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 1 | Financial Liabilities | | |
| a | Derivative financial instruments | | |
| b | Payables | | |
| | (I) Trade Payables | 8.10 | 18.74 |
| | (i) total outstanding dues of micro enterprises and small | | |
| | (ii) total outstanding dues of creditors other than micro | | |
| | (II) Other Payables | | |
| | (i) total outstanding dues of micro enterprises and small | | |
| | (ii) total outstanding dues of creditors other than micro | | |





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CIN No : L64203MH1993PLC075812

| | | | |
|---|--------------------------------------------------|-----------------|-----------------|
| c | Debt Securities | | |
| d | Borrowings (Other than Debt Securities) | | |
| e | Deposits | | |
| f | Subordinated Liabilities | | |
| g | Other financial liabilities(to be specified) | 334.46 | 293.05 |
| 2 | Non-Financial Liabilities | | |
| a | Current tax liabilities (Net) | | |
| b | Provisions | 9.05 | 72.07 |
| c | Deferred tax liabilities (Net) | | |
| d | Other non-financial liabilities(to be specified) | 2.21 | - |
| 3 | Equity | | |
| | Equity share capital | 1,233.70 | 1,233.70 |
| | Other equity | 1,053.08 | 1,047.56 |
| | TOTAL LIABILITIES AND EQUITY | 2,640.60 | 2,665.12 |
| | | - | - |

Note :

Place: Mumbai
Date : 30/05/2025

By Order of the Board
For Rander Corporation Limited

Amir Umar Rander
Director & Chairman
DIN: 05311426

Rander Corporation Limited
 CIN:L64203MH1993PLC075812
 Regd Off: 14/15 Madhav Kripa, Boisar Palghar Road, Boisar, Dist Thane, Maharashtra
STATEMENT OF AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

(in lakhs)

| Particulars | Year ended 31.03.2025 | | Year ended 31.03.2024 | |
|------------------------------------------------------------------------|--------------------------|---------|--------------------------|----------|
| CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit before Tax for the year | | 17.73 | | 214.77 |
| Adjustments for : | | | | |
| Interest Paid | | | | |
| Interest received | - | | - | |
| Depreciation | (58.37) | | (291.45) | |
| Profit/(Loss) from sale of Investments | 6.00 | | 3.29 | |
| Rent Income | 24.41 | | (7.11) | |
| Dividend Income | (3.88) | | (3.42) | |
| Change in Fair Value of Equity Instruments through OCI | (0.01) | | - | |
| Operating Profit before Working Capital change | | (31.85) | | (298.69) |
| Adjustments for : | | | | |
| <u>Adjustments for (increase) / decrease in operating assets:</u> | | (14.12) | | (83.92) |
| Current Investment | | | | |
| Trade receivables | (145.98) | | (155.18) | |
| Short-term loans and advances | (26.66) | | 39.86 | |
| Long- term loans and advances | 43.19 | | (81.22) | |
| Other financial assets | 75.20 | | - | |
| Other current assets | - | | - | |
| Others | - | | (7.44) | |
| | 3.50 | (50.75) | - | (203.98) |
| <u>Adjustments for increase / (decrease) in operating liabilities:</u> | | | | |
| Trade payables | | | | |
| Other current liabilities | (10.65) | | 6.69 | |
| | 8.88 | | | |



| | | | | |
|---------------------------------------------------------------------------|---------|-----------------|-------------|-----------------|
| Other long-term liabilities | - | | 11.43 | |
| Short-term provisions | - | | | |
| Long-term provisions | - | (1.77) | | 18.12 |
| Cash Generated From Operations | | (66.64) | | (269.78) |
| Income Tax paid | | 71.99 | | 59.68 |
| NET CASH FROM OPERATING ACTIVITIES Total (A) | | (138.63) | | (329.46) |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Profit/Loss on sale of investments | (24.41) | | 7.11 | |
| Investments (Purchased)/Sold | 106.06 | | (18.47) | |
| Fixed Assets (Purchased)/Sold | (18.77) | | | |
| Rent Income | 3.88 | 66.76 | | |
| NET CASH USED IN INVESTING ACTIVITIES Total (B) | | 66.76 | 3.42 | (7.94) |
| CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Issue of Equity Capital | - | | | |
| Dividend Received | 0.01 | | | |
| Loan taken / (Repaid) | 30.20 | | | |
| Other Income | - | | 2.50 | |
| Interest received | - | | 8.00 | |
| Interest paid | 58.37 | | 291.45 | |
| NET CASH FROM FINANCING ACTIVITIES Total (C) | | 88.58 | - | 301.95 |
| Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C) | | 88.58 | | 301.95 |
| Cash and Cash Equivalents -- Opening Balance | | 16.71 | | (35.45) |
| Cash and Cash Equivalents -- Closing Balance | | 18.98 | | 54.43 |
| | | 35.69 | | 18.98 |

By Order of the Board
For Rander Corporation Limited



Amitkumar Rander
Director & Chairman
DIN: 05311426

Place: Mumbai
Date : 30/05/2025



RANDER CORPORATION LIMITED

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E-mail : info@randergroup.com • Website : www.randergroup.com
CIN No : L64203MH1993PLC075812

May 30, 2025

To,
The Manager,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Reference: Rander Corporation Limited / Scrip Code: 531228 / Symbol: RANDER / ISIN: INE821D01031

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. Friday, May 30, 2025, has considered and approved the following:

Pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, as amended, we hereby confirm that the Statutory Auditors of the Company, M/s. Ishwari & Co., Chartered Accountants, have issued an Audit Report with unmodified opinion on the Audited Financial Results (Standalone) of the Company for the quarter and financial year ended March 31, 2025.

Kindly take the above on your records and oblige.

Thank You.

Yours Faithfully,
For Rander Corporation Limited

AMITKUMAR Digitally signed by
AMITKUMAR RANDER
RANDER Date: 2025.05.30 18:02:51
+05'30'

Amit Rander
Chairman and Director
DIN: 05311426

Place: Mumbai
Enclosed: As above