Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	21-07-2026
Amount Raised	2885.65
Report filed for Quarter ended	30-09-2026
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	ICRA Limited
Is there a Deviation / Variation in use of funds raised	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	The Committee took note that the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore, due to lapse of 99341 warrants due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the allocated amount towards Working Capital and General Corporate Purpose object have been proportionately reduced.
Comments of the auditors, if any	

Sr.	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
1	To subscribe to the Equity Shares of Optiemus Electronics Limited, Subsidiary of the Company. The funds raised shall be utilized by the subsidiary for its capital expenditure (Movable & Immovable Capital Assets) and/ or working capital requirements	Not Applicable	10034.81	3870	3870	0	Modified Allocation has been approved by the Shareholders of the Company at the Annual General Meeting held on 30th September, 2025. 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, utilised amount has been proportionately reduced.
2	To subscribe to the Equity Shares of GDN Enterprises Private Limited, Subsidiary of the Company. The funds raised shall be utilized by the subsidiary for its capital expenditure (Movable & Immovable Capital Assets) and/ or working capital requirements	Not Applicable	7602.13	5186.44	5186.4	0	Modified Allocation has been approved by the Shareholders of the Company at the Annual General Meeting held on 30th September, 2025. 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, utilised amount has been proportionately reduced.
3	To subscribe to the Equity Shares of Optiemus Unmanned Systems Private Limited, Subsidiary of the Company. The funds raised shall be utilized by the subsidiary for its capital expenditure (Movable & Immovable Capital Assets) and/ or working capital requirements	Not Applicable	2736.76	800	800	0	Modified Allocation has been approved by the Shareholders of the Company at the Annual General Meeting held on 30th September, 2025. 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, utilised amount has been proportionately reduced.
4	To subscribe to the Equity Shares of Bharat Innovative Glass Technologies Private Limited, as its proportionate contribution in Joint Venture cum Subsidiary Company i.e. 70% of its paidup equity-share capital	Not Applicable	10034.81	5800.7	5800.72	0	Modified Allocation has been approved by the Shareholders of the Company at the Annual General Meeting held on 30th September, 2025. 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, utilised amount has been proportionately reduced.
5	To meet working capital requirements of the Company	Not Applicable	2172.04	6194.86	6194.86	0	The preferential issue size was initially reduced from INR 434.407 Crore to INR 296.368 Crore , due to under subscription for warrants and equity. Further, 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, the allocated amount towards this object has been proportionately reduced.
6	For General Corporate Purposes	Not Applicable	10860.18	7283.99	7283.99	0	The preferential issue size was initially reduced from INR 434.407 Crore to INR 296.368 Crore , due to under subscription for warrants and equity. Further, 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, the allocated amount towards this object has been proportionately reduced.

Signatory Details	
Name of signatory	Vikas Chandra
Designation of person	Company Secretary and Compliance Officer
Place	Noida
Date	05-11-2026

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (2)	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	04-08-2026
Amount Raised	3721.31
Report filed for Quarter ended	30-09-2026
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	ICRA Limited
Is there a Deviation / Variation in use of funds raised	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	The Committee took note that the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore, due to lapse of 99341 warrants due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the allocated amount towards Working Capital and General Corporate Purpose object have been proportionately reduced.
Comments of the auditors, if any	

Sr.	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
1	To subscribe to the Equity Shares of Optiemus Electronics Limited, Subsidiary of the Company. The funds raised shall be utilized by the subsidiary for its capital expenditure (Movable & Immovable Capital Assets) and/ or working capital requirements	Not Applicable	10034.81	3870	3870	0	Modified Allocation has been approved by the Shareholders of the Company at the Annual General Meeting held on 30th September, 2025. 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, utilised amount has been proportionately reduced.
2	To subscribe to the Equity Shares of GDN Enterprises Private Limited, Subsidiary of the Company. The funds raised shall be utilized by the subsidiary for its capital expenditure (Movable & Immovable Capital Assets) and/ or working capital requirements	Not Applicable	7602.13	5186.44	5186.4	0	Modified Allocation has been approved by the Shareholders of the Company at the Annual General Meeting held on 30th September, 2025. 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, utilised amount has been proportionately reduced.
3	To subscribe to the Equity Shares of Optiemus Unmanned Systems Private Limited, Subsidiary of the Company. The funds raised shall be utilized by the subsidiary for its capital expenditure (Movable & Immovable Capital Assets) and/ or working capital requirements	Not Applicable	2736.76	800	800	0	Modified Allocation has been approved by the Shareholders of the Company at the Annual General Meeting held on 30th September, 2025. 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, utilised amount has been proportionately reduced.
4	To subscribe to the Equity Shares of Bharat Innovative Glass Technologies Private Limited, as its proportionate contribution in Joint Venture cum Subsidiary Company i.e. 70% of its paidup equity-share capital	Not Applicable	10034.81	5800.7	5800.72	0	Modified Allocation has been approved by the Shareholders of the Company at the Annual General Meeting held on 30th September, 2025. 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, utilised amount has been proportionately reduced.
5	To meet working capital requirements of the Company	Not Applicable	2172.04	6194.86	6194.86	0	The preferential issue size was initially reduced from INR 434.407 Crore to INR 296.368 Crore , due to under subscription for warrants and equity. Further, 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, the allocated amount towards this object has been proportionately reduced.
6	For General Corporate Purposes	Not Applicable	10860.18	7283.99	7283.99	0	The preferential issue size was initially reduced from INR 434.407 Crore to INR 296.368 Crore , due to under subscription for warrants and equity. Further, 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, the allocated amount towards this object has been proportionately reduced.

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (3)	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	11-08-2026
Amount Raised	843.25
Report filed for Quarter ended	30-09-2026
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	ICRA Limited
Is there a Deviation / Variation in use of funds raised	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	The Committee took note that the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore, due to lapse of 99341 warrants due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the allocated amount towards Working Capital and General Corporate Purpose object have been proportionately reduced.
Comments of the auditors, if any	

Sr.	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
1	To subscribe to the Equity Shares of Optiemus Electronics Limited, Subsidiary of the Company. The funds raised shall be utilized by the subsidiary for its capital expenditure (Movable & Immovable Capital Assets) and/ or working capital requirements	Not Applicable	10034.81	3870	3870	0	Modified Allocation has been approved by the Shareholders of the Company at the Annual General Meeting held on 30th September, 2025. 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, utilised amount has been proportionately reduced.
2	To subscribe to the Equity Shares of GDN Enterprises Private Limited, Subsidiary of the Company. The funds raised shall be utilized by the subsidiary for its capital expenditure (Movable & Immovable Capital Assets) and/ or working capital requirements	Not Applicable	7602.13	5186.44	5186.4	0	Modified Allocation has been approved by the Shareholders of the Company at the Annual General Meeting held on 30th September, 2025. 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, utilised amount has been proportionately reduced.
3	To subscribe to the Equity Shares of Optiemus Unmanned Systems Private Limited, Subsidiary of the Company. The funds raised shall be utilized by the subsidiary for its capital expenditure (Movable & Immovable Capital Assets) and/ or working capital requirements	Not Applicable	2736.76	800	800	0	Modified Allocation has been approved by the Shareholders of the Company at the Annual General Meeting held on 30th September, 2025. 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, utilised amount has been proportionately reduced.
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6	For General Corporate Purposes	Not Applicable	10860.18	7283.99	7283.99	0	The preferential issue size was initially reduced from INR 434.407 Crore to INR 296.368 Crore , due to under subscription for warrants and equity. Further, 99,341 warrants have lapsed due to non-exercise of the conversion option and non-payment of the balance consideration within the stipulated period. Accordingly, the upfront subscription money (25% of the issue price) has been forfeited, and the issue size stands revised from INR 296.368 Crore to INR 291.359 Crore. Accordingly, the allocated amount towards this object has been proportionately reduced.