

AVS & ASSOCIATES

Company Secretaries (Peer Reviewed Firm)

Regd. Office: 305, 3rd Floor, Sector 1, Building No.2, Millenium Business Park, Mahape,
Navi Mumbai – 400710, Maharashtra, India

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To,
The Members,
FILTRON ENGINEERS LIMITED
Add: Plot No.36, WMDC Industrial Area,
Ambethan Road Chakan,
Pune, Pune, Maharashtra,
India, 410501

Sub: Certificate regarding compliance with Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018

In the terms of Chapter V (Preferential Issue) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (including any statutory modification(s) or reenactment thereof for the time being in force) (hereinafter referred to as the "**SEBI ICDR Regulations**"), the **Filtron Engineers Limited (the "Company")** issuing Postal Ballot Notice dated August 21, 2025 (hereinafter referred to as the "**Notice**") to the members of the Company seeking their consent to approve the proposed preferential issue of up to 4,50,00,000 (Four Crores and Fifty Lakhs) Equity Shares having face value of Rs. 10/- (Rupees Ten Only) at an issue price of Rs. 10/- (Rupees Ten Only) (at par) for consideration other than cash as swap of shares to the shareholders of Gabrielle Infra Speciality Private Limited for acquisition of their entire issued and paid-up share capital of the GS IPL and up to 1,59,00,000 (One Crore Fifty-Nine Lakhs) Equity Shares having a face value of Rs. 10/- (Rupees Ten Only) Issued at price of Rs. 10/- (Rupees Ten Only) (at par) for Cash Consideration on a Preferential and Private placement basis to persons mentioned in "**Annexure – I**" to this certificate.

Management's Responsibility:

The Management of the Company is responsible for ensuring compliance with the SEBI ICDR Regulations with regard to the issuance of up to 4,50,00,000 (Four Crores and Fifty Lakhs) Equity Shares having face value of Rs. 10/- (Rupees Ten Only) at an issue price of Rs. 10/- (Rupees Ten Only) for consideration other than cash as swap of shares and up to 1,59,00,000 (One Crore Fifty-Nine Lakhs) Equity Shares having face value of Rs. 10/- (Rupees Ten Only) at an issue price of Rs. 10/- (Rupees Ten Only) for Cash Consideration on a Preferential basis. This responsibility also includes:

(a) Reporting of any non-compliance to the Board of Directors, Audit Committee, Members and all Regulatory authorities;

(b) Preparation and maintenance of proper books of accounts and relevant documents/records as per the external and internal requirements;

(c) Design, implementation and maintenance of adequate internal procedures/systems/processes/controls relevant to the creation and maintenance of the books of account and relevant documents /records. Further, this responsibility includes ensuring that the relevant records provided to us for our examination are correct and complete.

Our Responsibility:

Our responsibility is to express reasonable assurance in the form of an opinion based on our examination of the books of accounts and relevant documents/records provided by the Company and/or its officers as to whether the Company has complied with the applicable requirements as per Chapter V of SEBI ICDR Regulations with regard to the proposed issuance and allotment of Equity shares. Further, our scope of work did not involve performing audit tests for the purpose of expressing of an opinion on the fairness or accuracy of any of the financial information or the statements of the taken as a whole.

Opinion:

Based on our examination, as above, and the information and explanations given to us, we, to the best of our knowledge & belief, certify that the Company has complied with the requirements of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (including any statutory modification(s) or reenactment thereof for the time being in force) with regard to the issuance of up to 4,50,00,000 (Four Crores and Fifty Lakhs) Equity Shares having face value of Rs. 10/- (Rupees Ten Only) at an issue price of Rs. 10/- (Rupees Ten Only) (at par) for consideration other than cash as swap of shares to the shareholders of Gabrielle Infra Speciality Private Limited for acquisition of their entire issued and paid-up share capital of the GSIPL and up to 1,59,00,000 (One Crore Fifty-Nine Lakhs) Equity Shares having a face value of Rs. 10/- (Rupees Ten Only) Issued at price of Rs. 10/- (Rupees Ten Only) (at par) for Cash Consideration on a Preferential and Private placement basis to persons mentioned in “Annexure – I”.

Restriction of use:

This certificate is intended solely for the use of the management of the Company for the purpose of placing before shareholders/making it available for inspection by shareholders and/or submission to the BSE Limited in connection with the issue of Equity Shares under Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (including any statutory modification(s) or reenactment (s) thereof, for the time being in force) and is not to be used for any marketing, sale or any other offer of securities or referred to for any other purpose or distributed to any other person without our prior written consent.

Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior written consent in writing.

**For AVS & Associates,
Company Secretaries**

**Vijay Yadav
Partner
Membership No.: FCS 11990
C.P. No.: 16806
Peer Review No.: 1451/2021
UDIN: F011990G001094643**

**Place: Navi Mumbai
Date: August 27, 2025**

‘Annexure – I’

List of Proposed Allottees for Issue of 4,50,00,000 Equity Shares for Consideration other than Cash as Swap of shares

No.	Name of the Proposed Allottees	No of Equity Shares of the Company to be Issued and Allotted swapping	Current Status / Category	Proposed Status / Category
1	Mr. Tarak Bipinchandra Gor	2,25,00,000	Non-Promoter	Promoter
2	Mr. Jayesh Sheshmal Rawal	2,25,00,000	Non-Promoter	Promoter
	Total	4,50,00,000		

List of Proposed Allottees for Issue of 1,59,00,000 Equity Shares for Cash Consideration

No.	Name of the Proposed Allottee(s)	Category of Allottee(s)	No. of Shares
1.	Sachin Mohanlal Kakrecha	Non-Promoter	30,00,000
2.	Nitin Jobanputra	Non-Promoter	20,00,000
3.	Gauri Dilip Patel	Non-Promoter	10,00,000
4.	Jaimin Zaverchand Haria	Non-Promoter	11,00,000
5.	Dharmishtha B Sanghavi	Non-Promoter	10,00,000
6.	Manish Upendra Shanghvi	Non-Promoter	10,00,000
7.	Nakchhatra V Mehta	Non-Promoter	10,00,000
8.	Viral Suresh Jain (HUF)	Non-Promoter	5,00,000
9.	Aman Sanjeev Jain (HUF)	Non-Promoter	5,00,000
10.	Mansi Meet Bhanushali	Non-Promoter	5,00,000
11.	Bharati Ashok Bhanushali	Non-Promoter	5,00,000
12.	Bhupendra P Joshi Mobina B Joshi	Non-Promoter	5,00,000
13.	Kalpesh Purushottam Shah	Non-Promoter	5,00,000
14.	Shamsuddin Abdulla Parkar	Non-Promoter	5,00,000
15.	Zaverchand Damji Haria (HUF)	Non-Promoter	4,00,000
16.	Zaverben Zaverchand Haria	Non-Promoter	4,00,000
17.	Chetan Bhanwarlal Agrawal	Non-Promoter	2,50,000
18.	Reema Ashok Dhumale	Non-Promoter	2,50,000
19.	Siddhartha Rajesh Shah	Non-Promoter	2,50,000
20.	Gautam Rajesh Shah	Non-Promoter	2,50,000
21.	Jaimin Z Haria (HUF)	Non-Promoter	2,00,000
22.	Shilpa Nilesh Daga	Non-Promoter	1,00,000
23.	Preeti Jaimin Haria	Non-Promoter	1,00,000
24.	Tanishq Vikas Patil	Non-Promoter	50,000
25.	Mukesh Hiralal Dubey	Non-Promoter	50,000