



BKJ & ASSOCIATES

COMPANY SECRETARIES

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**Addendum Report to Practicing Company Secretary Search Report dated 3rd
January 2026 in connection with proposed SME IPO**

(To be read along with the report dated 3rd January 2026)

To,
The Board of Directors,
Cellcronic Technologies Limited
Shop No. 1, Opp Newal Power House,
Petrol Pump, S.S. Kunjpura,
Karnal, Haryana, India 132023

AND

Indcap Advisors Private Limited
Suite# 1201, 12th Floor, Aurora
Waterfront, GN 34/1, Sector V, Salt
Lake City Kolkata 700091,

**Subject: Addendum Report to Practicing Company Secretary Report dated 3rd
January 2026 in connection with proposed SME IPO**

Dear Sir/Ma'am,

We, BKJ & Associates, a firm of independent Practicing Company Secretaries represented by our proprietor, Mr. Bijay Kumar Jha, issue this Addendum Report.

This document references our initial report dated January 3, 2026, prepared for the proposed Small and Medium Enterprise (SME) Initial Public Offer (IPO) of Cellcronic Technologies Limited ("the Company"). The Company's equity shares are scheduled for listing on the SME Platform of NSE Emerge / BSE SME.

1. BACKGROUND

Consequent to the observations and qualifications raised in our previous report dated **3rd January 2026**, the management has provided further documentation, records, explanations, and clarifications. This Addendum Report formally records the subsequent compliance status and rectifications undertaken by the Company.



2. STATUS OF CORRECTIVE ACTIONS TAKEN

Sr. No.	Observation in Earlier Report	Corrective Action Taken by Company	Present Status
1.	<p>Form No. INC-20A (Declaration for commencement of business)</p> <p>1. As per the attachments of the Form No. INC-20A, the Bank Statements reflects receipt of Rs. 50,000 from each subscriber to the memorandum, whereas each subscriber had subscribed 50,000 shares of 10 each aggregating to Rs 5,00,000.</p> <p>2. Company had issued share certificates to subscribers before receipt of subscription money</p> <p>3. On perusal of Bank Statement attached with Form INC 20A, company has started business before filing of commencement of business in terms of Section 10A of the Companies Act 2013</p>	<p>The Company has filed an application with Registrar for Adjudication of Penalty for Non-Compliance in Form No. GNL-1 having SRN. No. AC3428769</p>	Under Process
2.	<p>Form AOC-4 filed for the Financial Year 2020-21, 2021-22, 2022-23, and 2023-24.</p> <p>Financial Statements are not signed by the Directors of the Company and hence made default under section 134(1) and Rule 8(6) of the Companies (the Registration Offices and Fees) Rules 2014.</p>	<p>The Company has filed an application with Registrar for Adjudication of Penalty for Non-Compliance in Form No. GNL-1 having SRN. No. AC3429867</p>	Under Process
3.	<p>Form MGT-14 (SRN: AB6572792) Filed Board Resolution for shifting of Registered office.</p> <p>1. Form MGT-14 filed for the purposes of change of address of the registered office outside the limit of the city/town/village where the registered office is situated but within the same ROC</p>	<p>Revised Form MGT-14 (SRN: AB9277773) filed along with additional fees on 25/11/2025.</p>	NA



	and state, whereas in Form INC-22, Purpose of filing of form is selected Change within the local limits of city, town or village. 2. In attached Board Resolution mentioned shifting of Registered office w.e.f 04/09/2025,		
4.	Form MGT-14 (SRN: AB6575167) Filed Special Resolution for shifting of Registered office. 1. Form MGT-14 filed for the purposes of change of address of the registered office outside the limit of the city/town/village where the registered office is situated but within the same ROC and state, whereas in Form INC-22, Purpose of filing of form is selected Change within the local limits of city, town or village. 2. In declaration para of Form MGT-14, mentioned Resolution No.02 dated 05/09/2025, whereas as per minutes of Board Meeting appearing Resolution No. 05 dated 04/9/2025.	Revised Form MGT-14(SRN: AB9278482) filed along with additional fees on 25/11/2025.	NA

3. PARTICULARS OF FURTHER DOCUMENTS AVAILABLE AT THE COMPANY PREMISES OR PROVIDED BY THE MANAGEMENT/ REPRESENTATIVE OF THE COMPANY.

Sr. No.	Particulars	Type of document	Date of document	Purpose	Remarks	Reply on remarks by the management of the Company
1.	Notice, Agenda and Notes to Agenda of Meeting of Nomination and	Notice, Agenda and Notes to Agenda of Meeting of Nomination and	22/11/2025	To Convene Meeting of Nomination and Remuneration Committee	NA	NA



	Remuneration Committee	Remuneration Committee				
2.	Minutes of Meeting of Nomination and Remuneration Committee	Minutes of Meeting of Nomination and Remuneration Committee	25/11/2025	Minutes of Meeting	NA	NA
3.	Resolution for Appointment of Mr. Yogesh Butta as the (CFO)	Resolution for Appointment of Mr. Yogesh Butta as the (CFO)	25/11/2025	Resolution for Appointment of Mr. Yogesh Butta as the (CFO)	NA	NA
4.	Notice, Agenda and Notes to Agenda of Meeting of Nomination and Remuneration Committee	Notice, Agenda and Notes to Agenda of Meeting of Nomination and Remuneration Committee	26/12/2025	To Convene Meeting of Nomination and Remuneration Committee	NA	NA
5.	Minutes of Meeting of Nomination and Remuneration Committee	Minutes of Meeting of Nomination and Remuneration Committee	05/01/2026	Minutes of Meeting	NA	NA
6.	Resolution for fixation of the term of appointment and modification of remuneration of Ms. Anjali Sheoran and, modification of remuneration of MD and WTD	Resolution for fixation of the term of appointment and modification of remuneration of Ms. Anjali Sheoran and, modification of remuneration of MD and WTD	05/01/2026	Resolution for fixation of the term of appointment and modification of remuneration of Ms. Anjali Sheoran and, modification of remuneration of MD and WTD	NA	NA
7.	Notice, Agenda, Notes on Agenda, acknowledgement for receiving of Notices and Attendance sheet of the Board Meeting of the Company.	Notice, Agenda, Notes on Agenda, acknowledgement for receiving of Notices and Attendance sheet of the Board Meeting of the Company.	26/12/2025	To Convene Board Meeting	NA	NA



8.	Extracts of Resolutions passed by the Board of Directors of the Company	Extracts of Resolutions passed by the Board of Directors of the Company	05/01/2026	Extract Resolutions	NA	NA
9.	Minutes of meeting of Board and acknowledgement for receiving of draft and signed minutes of Board Meeting of the Company	Minutes of meeting of Board and acknowledgement for receiving of draft and signed minutes of Board Meeting of the Company	05/01/2026	Minutes of meeting of Board of Directors	NA	NA
10.	Shorter Notice of Extra Ordinary General Meeting of the Company	Notice of Extra Ordinary General Meeting	05/01/2026	Fixation of the term of appointment and modification of remuneration of Ms. Anjali Sheoran and, modification of remuneration of MD and WTD	NA	NA
11.	Consent for Shorter Notice of shareholders for Extra Ordinary General Meeting of the Company	Consent for Shorter Notice	05/01/2026	-	NA	NA
12.	Copy of Special Resolution passed at Extra-Ordinary General Meeting of the Company	Copy of Special Resolution	07/01/2026	Fixation of the term of appointment and modification of remuneration of Ms. Anjali Sheoran and, modification of remuneration of MD and WTD	NA	NA
13.	Minutes of Extra Ordinary General Meeting of the Company	Minutes of Extra Ordinary General Meeting	07/01/2026	Fixation of the term of appointment and modification of remuneration of Ms. Anjali Sheoran and,	NA	NA



				modification of remuneration of MD and WTD		
14.	Notice, Agenda, Notes on Agenda, acknowledgement for receiving of Notices and Attendance sheet of the Board Meeting of the Company.	Notice, Agenda, Notes on Agenda, acknowledgement for receiving of Notices and Attendance sheet of the Board Meeting of the Company.	08/01/2026	To Convene Board Meeting	NA	NA
15.	Extracts of Resolutions passed by the Board of Directors of the Company	Extracts of Resolutions passed by the Board of Directors of the Company	16/01/2026	Extract of Resolutions	NA	NA
16.	Minutes of meeting of Board and acknowledgement for receiving of draft and signed minutes of Board Meeting of the Company	Minutes of meeting of Board and acknowledgement for receiving of draft and signed minutes of Board Meeting of the Company	16/01/2026	Minutes of meeting of Board of Directors	NA	NA
17.	Shorter Notice of Extra Ordinary General Meeting of the Company	Notice of Extra Ordinary General Meeting	16/01/2026	Raising of Capital Through IPO	NA	NA
18.	Consent for Shorter Notice of shareholders for Extra Ordinary General Meeting of the Company	Consent for Shorter Notice	16/01/2026	-	NA	NA
19.	Addendum to Agreement for Appointment of Mrs. Anjali Sheoran as Executive Director	Addendum to Agreement for Appointment of Mrs. Anjali Sheoran as Executive Director	17/01/2026	Modification of the term of Remuneration	NA	NA
20.	Addendum to Agreement for Appointment of Mr. Deepak Kumar as Whole-Time/Executive Director	Addendum to Agreement for Appointment of Mr. Deepak Kumar as Whole-Time/Executive Director	17/01/2026	Modification of the term of Remuneration	NA	NA
21.	Addendum to Agreement for Appointment of	Addendum to Agreement for Appointment of	17/01/2026	Modification of the term of Remuneration	NA	NA



	Mr. Ravinder Mandhan as Managing Director	Mr. Ravinder Mandhan as Managing Director				
22.	Copy of Special Resolution passed at Extra-Ordinary General Meeting of the Company	Copy of Special Resolution	19/01/2026	Raising of Capital Through IPO	NA	NA
23.	Minutes of Extra Ordinary General Meeting of the Company	Minutes of Extra Ordinary General Meeting	19/01/2026	Raising of Capital Through IPO	NA	NA
24.	Notice, Agenda, Notes on Agenda, of the Board Meeting of the Company.	Notice, Agenda, Notes on Agenda, of the Board Meeting of the Company.	09/02/2026	To Convene Board Meeting	NA	NA
25.	Extracts of Resolutions passed by the Board of Directors of the Company	Extracts of Resolutions passed by the Board of Directors of the Company	17/02/2026	Extract of Resolutions	NA	NA
26.	Signed minutes of Board Meeting of the Company	Signed minutes of Board Meeting of the Company	17/02/2026	To take note on disclosure of interest of Directors, and to authorise Mr. Ravi Shankar, PCS to represent the Company and file application/Form s for adjudication and other related matters.	NA	NA
27.	Notice, Agenda, Notes on Agenda, of the Board Meeting of the Company.	Notice, Agenda, Notes on Agenda, of the Board Meeting of the Company.	31/03/2026	To Convene Board Meeting	NA	NA
28.	Extracts of Resolutions passed by the Board of Directors of the Company	Extracts of Resolutions passed by the Board of Directors of the Company	08/04/2026	Extracts of Resolutions for Offer for Sale as part of IPO and Related Party Transactions and others.	NA	NA
29.	Annual Disclosures received from all	MBP-1 and DIR-8	01/04/2026 and 02/04/2026	Annual Disclosures of Interest	NA	NA



	the Directors of the Company					
30.	Signed minutes of Board Meeting of the Company	Signed minutes of Board Meeting of the Company	08/04/2026	Offer for Sale as part of IPO and Related Party Transactions and others.	NA	NA
31.	Form No.GNL-1 (SRN No. AC3428769)	Form for filing an application with Registrar of Companies	12/05/2026	Adjudication of Penalty for Non-Compliance of section 10A of Companies Act, 2013	Under Process	NA
32.	Form No.GNL-1 (SRN No. AC3429867)	Form for filing an application with Registrar of Companies	13/05/2026	Adjudication of Penalty for Non-Compliance of Section 134(1) of Companies Act, 2013 and rule 8(3) of the companies (registration offices and fees) rules, 2014	Under Process	NA
33.	Form No.GNL-1 (SRN No. AC3429867)	Form for filing an application with Registrar of Companies	29/11/2025	Adjudication of Penalty for Non-Compliance of section 10A of Companies Act, 2013	Withdrawn by the company and Rejected by the MCA	NA

4.E-FILING INSPECTION

Particulars of Further Documents registered with the RoC as on 15th May, 2026.

DETAILS OF OTHER E-FORMS FILED - E-FILING SEARCH							
As per online inspection on the MCA website as on 15th May, 2026							
Sr No.	Form / Return / document filed	Purpose / Details	Date of Event	Date of Filing of Form:	Challan No.	Time of delay (if any)	Reasons for delay (Remarks received from the Manage



							ment)
1.	Form MGT-14	Form for filing of Board Resolutions for modification of remuneration	05/01/2026	21/01/2026	AC1487504	NA	-
2.	Change Request Form	Correction in Master details of Company	05/01/2026	06/01/2026	AC1039063	NA	-
3.	Form MGT-14	Form for filing of Board Resolutions for Raising of Capital through an Initial Public Offering	16/01/2026	11/02/2026	AC2248508	NA	-
4.	Form MGT-14	Form for filing of Board Resolutions for Raising of Capital through an Initial Public Offering	19/01/2026	11/02/2026	AC2249146	NA	-
5.	Form PAS-6	Reconciliation of Share Capital Audit Report (Half-yearly)	31/03/2026	14/04/2026	AC2974402	NA	-

*The Challans for the e-forms are not available at the time of public inspection and the challans are not downloadable from the Ministry of Corporate Affairs (MCA) website. Therefore, Challan Nos. as are mentioned in the report are the ones available with the Company.

5. FURTHER LIST OF CHALLAN IN RELATION TO OUR APPLICATION TO SEARCH FOR THE RECORDS MAINTAINED BY THE ROC

Sr. No.	SRN No.	Types of Documents	Date
1.	UU2836039	View Public documents on MCA V3 Portal	15/05/2026

6. LIMITATION OF REVIEW

This Addendum Report is limited to verification of corrective actions undertaken by the Company in respect of some of the observations contained in our earlier report dated **3rd January 2026**.

We have relied upon:

- Documents and records produced before us;
- Information and explanations provided by the management;
- MCA, filings, wherever verified.



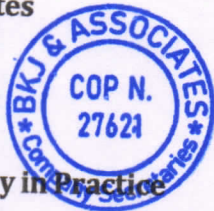
7. DISCLAIMER

This Addendum Report should be read together with our original PCS Report dated **3rd January 2026** and is issued solely for the purpose of the proposed SME IPO of the Company.

This report is not to be used for any other purpose without our prior written consent.

For BKJ & Associates

BKJha



Bijay Kumar Jha
Company Secretary in Practice
FCS No: 10168
CP No: 27621
PR No: 6238/2024

Place: New Delhi
Date: 20/05/2026
UDIN: F010168H000422118

This Report is to be read with "Schedule-1" of our Report dated 3rd January 2026 and forms an integral part of this report.