



November 20, 2025

**The General Manager**  
**Corporate Relationship Department**  
**BSE Limited**  
PhirozeJeejeebhoy Towers  
Dalal Street, Fort,  
Mumbai 400 001

**BSE Scrip Code: 532712**

**The Manager**  
**National Stock Exchange of India Ltd.**  
Exchange Plaza, C/1, Block G  
Bandra - Kurla Complex, Bandra (East)  
Mumbai 400 051

**NSE Symbol: RCOM**

Dear Sir(s),

**Sub: Disclosure in accordance with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Reference: Notices dated November 19, 2025 received by Reliance Communications Limited and its wholly owned subsidiary, Reliance Communication Infrastructure Limited from Serious Fraud Investigation Office (SFIO), Ministry of Corporate Affairs, Government of India**

This disclosure is being made pursuant to regulation 30 read with sub-clause 19 under Clause A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations").

With reference to the above, we wish to inform you that Reliance Communications Limited ("Company") and its subsidiary, Reliance Communication Infrastructure Limited ("RCIL"), are in receipt of two separate Notices dated 19 November 2025 from the Serious Fraud Investigation Office ("SFIO"), Ministry of Corporate Affairs ("MCA"), Government of India ("Notices").

The Notices state that the MCA in exercise of its powers under Section 212(1)(c) of the Companies Act, 2013 has ordered the SFIO to investigate into the affairs of the Company and RCIL and to this effect an Inspector has been appointed to carry out the investigation. Accordingly, the Inspector has directed to provide certain information for the time period FY 2008-09 to FY 2023-24 latest by November 28, 2025.

The Company will be extending full cooperation to the authorities and comply with the requirements set out in the Notice.

In terms of Regulation 30 of the Listing Regulations read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, the requisite disclosure with respect to the above, is set out in Annexure A to this letter.

A copy of the Notice received from the SFIO is enclosed as Annexure B for reference.

You are requested to kindly take the above information on record.

Thanking you.

Yours faithfully,  
For **Reliance Communications Limited**

**Rakesh Gupta**  
**Company Secretary**

*(Reliance Communications Limited is under corporate insolvency resolution process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016. With effect from June 28, 2019, its affairs, business and assets are being managed by, and the powers of the board of directors are vested in, the Resolution Professional, Mr. Anish Niranjan Nanavaty, appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, vide order dated June 21, 2019 which was published on the website of the Hon'ble National Company Law Tribunal, Mumbai Bench on June 28, 2019).*

**Registered Office:**

Reliance Communications Limited. H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai - 400 710  
CIN No.: L45309MH2004PLC147531



#### Annexure A

Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Disclosure regarding the aforementioned notice received by the Company from Serious Fraud Investigation Office, Ministry of Corporate Affairs, Government of India dated November 19, 2025 (received on November 19, 2025).

Sr.	Particulars	Details of Reliance Communications Limited
1	Name of the authority	Serious Fraud Investigation Office (SFIO), Ministry of Corporate Affairs, Government of India
2	Nature and details of the action (s) taken, or order (s) passed	<p>The Ministry of Corporate Affairs ("MCA") has passed an order dated November 12, 2025 directing the Serious Fraud Investigation Office ("SFIO") to investigate the affairs of:</p> <p>(I) Reliance Communications Limited ("Company")</p> <p>(II) Reliance Communication Infrastructure Limited (subsidiary of Company) ("RCIL") under Section 212 of the Companies Act, 2013.</p>
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Received on November 19, 2025
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	For the said details, please refer to the notices received by the Company and RCIL (annexed herewith as Annexure B)
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Since only details and information is sought from the Company, there will be no impact on the business operations, shareholders, employees or any other stakeholders of the Company.

#### Registered Office:

Reliance Communications Limited. H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai - 400 710  
CIN No.: L45309MH2004PLC147531



Annexure-B

भारत सरकार

Government of India

कारपोरेट कार्य मंत्रालय

Ministry of Corporate Affairs

गंभीर कपट अन्वेषण कार्यालय जांच स्थल

Serious Fraud Investigation Office

तृतीय तल, पं. दीनदयाल अंत्योदय भवन, सीजीओ कॉम्प्लेक्स, लोधी रोड, नई दिल्ली-110003

3rd Floor, Pt. Deendayal Antyodaya Bhawan, CGO Complex, Lodhi Road, New Delhi-110003

दिनांक/Date: 19/11/2025

डी आई एन/DIN: 202620250320727rfJ  
संग्रह में/To,

नोटिस/Notice

नाम /Name: Reliance Communications Limited ,  
पता/Address :H Block, 1st Floor Dhirubhai Ambani Knowledge City Navi Mumbai 400 710

Sub: Investigation into the affairs of Reliance Communications Limited and 2 other companies u/s 212 of the Companies Act, 2013 – calling information u/s 217 - regd.

The Ministry of Corporate Affairs, Government of India, New Delhi, in exercise of the powers conferred under Section 212(1) (c) of the Companies Act, 2013, vide order No.CL-II-03/255/2024-O/o DGCOA-MCA dated: 12-NOV-2025 has ordered the Serious Fraud Investigation Office (SFIO) to investigate into the affairs of Reliance Communications Limited and 2 other companies i.e. the companies under investigation (CUIs). The undersigned has been appointed as the Inspector by the Competent Authority to carry out the said investigation.

2. Whereas in terms of the Section 212(5) of the Companies Act, 2013; "The company and its officers and employees, who are or have been in employment of the company shall be responsible to provide all information, explanation, documents and assistance to the Investigating Officer as he may require for conduct of the investigation."

Further, sub section (1) & (2) of section 217 of Companies Act, 2013, reads as under:

"(1). It shall be the duty of all officers and other employees and agents including the former officers, employees and agents of a company which is under investigation in accordance with the provisions contained in this Chapter, and where the affairs of any other body corporate or a person are investigated under section 219, of all officers and other employees and agents including former officers, employees and agents of such body corporate or a person—

(a) to preserve and to produce to an inspector or any person authorized by him in this behalf all books and papers of, or relating to, the company or, as the case may be, relating to the other body corporate or the person, which are in their custody or power; and

(b) Otherwise to give to the inspector all assistance in connection with the investigation which they are reasonably able to give.

(2) The inspector may require any body corporate, other than a body corporate referred to in sub-section (1), to furnish such information to, or produce such books and papers before him or any person authorized by him in this behalf as he may consider necessary, if the furnishing of such information or the production of such books and papers is relevant or necessary for the purposes of his investigation."

3. In pursuance to above sections of the law you are hereby directed to provide the soft copies of the details/documents for the time period FY 2008-09 to FY 2024-25 sought in Annexure A attached hereby.

4. All documents/data sought in the attached Annexure A needs to be submitted (along with a hard copy of the cover letter containing the index of data) in digital form in hard disks in two copies- one working copy (hard disk) and second copy being a sealed hard disk along with the certificate issued under Section 63(4) of The Bharatiya Sakshya Adhiniyam, 2023 signed by the person duly authorized by the Company/Board. A copy of the said certificate is attached as Annexure B for your reference.

5. Hard copies of the authorization letters of the person submitting the data and signing the certificate u/s 63(4) should also be submitted along with the hard copy of the certificate and the Hard Disks to this office.

6. You will also be required to submit the attested hard copies of the above-mentioned digital data to this office as & when required.

7. It is directed that aforesaid information / documents etc. shall be furnished to this office latest by 28-Nov-2025

8. This letter may be treated as Notice u/s 217 of the Companies Act, 2013 and the non-compliance of the directions shall make you liable to be prosecuted under the provisions of Section 217 sub section (8) of the Companies Act, 2013



Nitin Gupta  
19/11/2025

Nitin Kumar Gupta  
(निरीक्षक / जांच अधिकारी)  
(Inspector / Investigating Officer)

नितिन कुमार गुप्ता / NITIN KUMAR GUPTA  
सहायक निदेशक (एफ.ए.) / Asstt. Director (FA)  
गंभीर कपट अन्वेषण कार्यालय / Serious Fraud Investigation Office  
कारपोरेट कार्य मंत्रालय / Ministry of Corporate Affairs  
भारत सरकार / Government of India

Signature Not Verified

Digitally signed by Nitin Kumar Gupta  
Date: 19/11/2025 18:57:04 IST

## **Annexure A to the Notice**

1. Certificate of incorporation issued by the ROC along with Memorandum of Association and Articles of Association as amended from time to time with amendments and relevant resolutions.
2. Detailed note on the core and non-core business activities of the company.
3. Details of the Statutory Auditors (the engagement partners & the Audit firm) of the company to be furnished in the below format:

Name of Partner	Name of the firm	Period of Audit	ICAI Membership Number of Partner and Firm	Present and permanent address	Telephone / mobile Nos/ Email Id	PAN of partners and Firm

4. Details of the all Company Secretaries associated with company (independent or as Employee/Director/KMP) to be furnished in the below format:

Name of Company Secretary	Date of Appointment	Date of Resignation	Membership number	Present and Permanent address	Telephone / mobile Nos / Email id	PAN	Whether KMP?

5. Copies of duly audited financial statements including balance sheets and profit & loss accounts, cash flow statement, notes to accounts and other relevant disclosures prepared under the Companies Act along with auditors' report, CARO report and Directors' Report in PDF along with the Excel Files of the Financial Statements.
6. Copies of the following statutory registers of the company:
  - a. Register of Charges
  - b. Register of investment in shares or securities not held in the name of the company.
  - c. Register of Contracts
  - d. Register of Directors and KMPs
  - e. Register of Contracts or Arrangements in which Directors are interested
7. Financial Year wise list of all the Employees of the company in an excel containing the details in the below mentioned format:

*Xetin*

Employee Id	Emp. Name	Designation & Department	Mobile No. / Email Id	Official email id	Employee Address	Date of Appointment	Date of Resignation	PAN	Remuneration/ Salary

8. Financial Year wise list of all bank accounts (whether in India or abroad) of the Company **whether closed, dormant or operating** (savings, current, cash credit, overdraft, term loan, etc.) along with:

- a. Copies of bank account statements along with cash book, bank book. (In MS Excel and PDF)
- b. List of authorised bank signatories for the above-mentioned bank accounts (including changes therein)

9. Whether the Company had/ is having any Corporate / Zonal /Regional/ Branch/Joint Venture, etc. offices apart from its registered office, if so; **please furnish the same in the below format:**

Particulars	Address	Owned / Rented	Name of Branch Head	Work Profile carried in branch	No of employees	No of agents / outsourced persons	Period From	Period To

10. Financial Year wise details of all loans and advances given by the company and their details **to be furnished in the below format (in MS excel and PDF):**

S.No.	Financial Year	Name of Party (Borrower)	Relationship with Company (if any)	Category / Nature of Loan	Opening Balance	Amount of Loan Disbursed	Amount of Loan Repaid	Closing Balance	Final Status of Loan (Repaid/ Outstanding/ NPA/ Provisioning done)

- a. Detailed note on the Process of the granting/disbursement of loans and advances along with the authorised/approved Policy document in this regard should be furnished

*Nitin*

- b. In case there is a separate Loans and advance given register maintained by the company, provide the same Financial Year wise (in MS excel)
- c. List of all the loans/advances which turned into NPA/bad loans or provisioning was created against them to be furnished in the undernoted format (in MS excel and PDF).

S.No.	Financial Year	Name of Party (Borrower)	Relationship with Company (if any)	Category / Nature of Loan	Amount of Loan Disbursed	Amount of Loan Repaid	Outstanding Balance	Details regarding NPA/ Provisioning (FY, Amount)

11. Financial Year wise details of all the borrowings/ loans obtained/ availed by the company and their details to be furnished in the undernoted format (in MS excel and PDF):

S. No.	Financial Year	Name of Party (Lender)	Relationship with Company (if any)	Category / Nature of Loan	Opening Balance	Amount of Loan Availed	Amount of Loan Repaid	Closing Balance	Status of Loan	Secured or Unsecured

- a. In case there is a separate Loans and advance taken/availed register maintained by the company, provide the same Financial Year wise (in MS excel).
- b. Details of One Time Settlement (OTS)/Resolution Plans carried out by the Company with the lenders along with the agreements entered in this regard.
- c. In case there are loans and advances obtained by the company which are not repaid/written back/ turned NPA, details of the same to be furnished in the undernoted format (in MS excel and PDF).

S.No.	Financial Year	Name of Party (Lender)	Category / Nature of Loan	Amount of Loan Availed	Amount of Loan Repaid	Date of NPA	Outstanding Principal Balance	O/s Interest	Details regarding Writing Back

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									(FY, Amount)

12. Financial Year wise details of all the investments made by the Company in equity shares, preference shares (Quoted and Unquoted), other securities of any company, firm or in any Government Securities, if acquired in the name of the company or the director; the following details should be furnished

a. Financial Year wise list of investments made along with the requisite details **in the undernoted format. (in MS excel)**

S. No.	Financial Year	Name of Party	Relationship with Company (if any)	Type of Investment	Approval for investment given by	Qty.	Total Amount	Current Status (Held/sold/ impaired etc)	Whether Provisioning done/ written off?

b. Financial Year wise details of sale/disposal of investment/divestment, if any **in the undernoted format. (in MS excel)**

S.No.	Financial Year	Name of Party	Relationship with Company (if any)	Type of Investment	Purchase Value	Purchase Quantity	Sale Value	Sale Quantity	Profit/Loss on the sale

c. In case there is any diminution, write off of the investment, details thereof such as amount and relevant approvals for the same

d. Certified copy of board/relevant committee resolutions approving the acquisition/purchase, sale/disposal, write off/provisioning of the investments/securities

13. Financial Year wise details of Internal Auditors, Forensic Auditors, Transactions Auditors along with their respective reports to be furnished **in the undernoted format.**

*Nitin*

S. No.	Financial Year	Name of the Partner	Name of the firm	Period of services	ICAI Membership Number of Partner and Firm	Present and permanent address	Telephone / mobile Nos/ Email Id	PAN of partners and Firm	Appointed by

14. If the company has undergone Corporate Insolvency Resolution Process (CIRP) then following details should be furnished:

- a. Copy of Application for initiation of CIRP,
- b. Details of Resolution Professional,
- c. Copy of NCLT orders,
- d. Valuation Reports,
- e. Forensic Audit Reports,
- f. Approved Resolution Plan
- g. Business Transfer Agreement,
- h. Current Status of the Process

15. Financial Year wise list of all the Committees formed by the board of directors of the company along with following details to be furnished:

- a. List of all the members of Committees (along with changes in the committee members),
- b. Certified copies of minutes of meeting, and
- c. Attendance registers of all the committees

16. Whether any search/seizure was conducted by any Statutory Authorities like SEBI, Income Tax Department, Police or any other Central/State Government Law Enforcement Agency at any office or establishment of the Company, if yes, furnish the details thereof such as:

- a. Date of search/seizure,
- b. Name of the Government department conducted the search/seizure,
- c. Purpose of such search/seizure,
- d. Whether any papers/documents seized, if so, list out thereof
- e. Present status along with copies of relevant notices, replies along with copy of order/communication received from the authorities regarding search and seizure.

17. Copy of PAN of the Company along with the Income Tax returns with enclosures and assessment orders to be furnished.

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**18.** Financial Year wise details of all Subsidiaries/Associate Entities of the Company (Including foreign entities) should be furnished:

- a. List of Subsidiaries and Associates along with Date of becoming subsidiary/associate
- b. Shareholding held (No. of Shares and % of Shareholding held)
- c. Audited Financial statements of the Subsidiaries and Associates along with Audit Reports

**19.** Financial Year wise list of all the related parties (irrespective of whether any transactions carried out with them during the relevant Financial Year) along with the nature of relationship with the Company.

**20.** Financial Year wise List of all Directors/KMPs along with contact details (email id, address, mobile number, date of joining, date of resignation) for both executive/non-executive/independent directors to be furnished. **(In excel and PDF).**

S. No.	Name of Director/ KMP	Fathers Name	PAN	DIN	Designation	Date of Appointment	Date of Cessation/ resignation	Type of Directorship	Contact Details

**21.** Financial Year wise Books of accounts of the company containing the following:

- a. Tally backup/ Relevant ERP backup files
- b. Year wise trial balances, dump of all the ledgers having opening and closing balances in excel.

**22.** Following details with respect to the shareholding:

- a. Financial Year wise details of promoters and the promoter shareholding, along with the pledges created if any against the holding.

S. No.	Financial Year	Name of Shareholder/ Promoter Group	No. of Shares	% of Total Shareholding	Whether Pledged or Not?	No. of Shares Pledged?

- b. Financial Year wise details of persons acting in concert, if any.

23. Financial Year Wise copy of the following document filed:

- a. Annual Performance Report (APR)
- b. ODI Certificates, if any

Nitin Gupta  
19/11/2025

नितिन कुमार गुप्ता / NITIN KUMAR GUPTA  
सहायक निदेशक (एफ.ए) / Asstt. Director (F.A.)  
**(Nitin Kumar Gupta)**  
गंभीर कपात का विवाद फैसला / Serious Fraud Investigation Office  
कारपोरेट का **Assistant Director** / Corporate Affairs  
भारत सरकार / Go. of India  
**Inspector**  
Serious Fraud Investigation Office  
Email: io4-mrau@sfio.nic.in

## THE SCHEDULE

[See section 63(4)(c)]

## CERTIFICATE

## PART A

(To be filled by the Party)

I, \_\_\_\_\_ (Name), Son/daughter/spouse of \_\_\_\_\_ residing/employed at \_\_\_\_\_ do hereby solemnly affirm and sincerely state and submit as follows:—

I have produced electronic record/output of the digital record taken from the following device/digital record source (tick mark):—

Computer / Storage Media  DVR  Mobile  Flash Drive   
 CD/DVD  Server  Cloud  Other

Other: \_\_\_\_\_

Make & Model: \_\_\_\_\_ Color: \_\_\_\_\_

Serial Number: \_\_\_\_\_

IMEI/UIN/UID/MAC/Cloud ID \_\_\_\_\_ (as applicable)

and any other relevant information, if any, about the device/digital record \_\_\_\_\_ (specify).

The digital device or the digital record source was under the lawful control for regularly creating, storing or processing information for the purposes of carrying out regular activities and during this period, the computer or the communication device was working properly and the relevant information was regularly fed into the computer during the ordinary course of business. If the computer/digital device at any point of time was not working properly or out of operation, then it has not affected the electronic/digital record or its accuracy. The digital device or the source of the digital record is:—

Owned  Maintained  Managed  Operated   
 by me (select as applicable).

I state that the HASH value/s of the electronic/digital record/s is \_\_\_\_\_, obtained through the following algorithm:—

SHA1:  
 SHA256:  
 MD5:  
 Other \_\_\_\_\_ (Legally acceptable standard)

(Hash report to be enclosed with the certificate)

(Name and signature)

Date (DD/MM/YYYY): \_\_\_\_\_

Time (IST): \_\_\_\_\_ hours (In 24 hours format)

Place: \_\_\_\_\_

**PART B**

(To be filled by the Expert)

I, \_\_\_\_\_ (Name), Son/daughter/spouse of \_\_\_\_\_  
residing/employed at \_\_\_\_\_ do hereby solemnly affirm and  
sincerely state and submit as follows:—

The produced electronic record/output of the digital record are obtained from the following  
device/digital record source (tick mark):—

Computer / Storage Media  DVR  Mobile  Flash Drive

CD/DVD  Server  Cloud  Other

Other: \_\_\_\_\_

Make & Model: \_\_\_\_\_ Color: \_\_\_\_\_

Serial Number: \_\_\_\_\_

IMEI/UIN/UID/MAC/Cloud ID \_\_\_\_\_ (as applicable)  
and any other relevant information, if any, about the device/digital record \_\_\_\_\_ (specify).

I state that the HASH value/s of the electronic/digital record/s is \_\_\_\_\_,  
obtained through the following algorithm:—

SHA1:

SHA256:

MD5:

Other \_\_\_\_\_ (Legally acceptable standard)  
(Hash report to be enclosed with the certificate)

(Name, designation and signature)

Date (DD/MM/YYYY): \_\_\_\_\_

Time (IST): \_\_\_\_\_ hours (In 24 hours format)

Place: \_\_\_\_\_



भारत सरकार

Government of India

कारपोरेट कार्य मंत्रालय

Ministry of Corporate Affairs

गंभीर कपट अन्वेषण कार्यालय जांच स्थल

Serious Fraud Investigation Office

तृतीय तल, पं. दीनदयाल अंत्योदय भवन, सीजीओ कॉम्प्लेक्स, लोधी रोड, नई दिल्ली-110003

3rd Floor, Pt. Deendayal Antyodaya Bhawan, CGO Complex, Lodhi Road, New Delhi-110003

डी आई एन/DIN: 202620250320726Qs3

दिनांक/Date: 19/11/2025

नोटिस/Notice

सेवा में/To,

नाम /Name: Reliance Communications Infrastructure Limited ,

पता/Address : H BLOCK, 1ST FLOOR, DHIRUBHAI AMBANI KNOWLEDGE CITY, KOPARKHAIRANE, NAVI MUMBAI-400710 Maharashtra, India

Sub: Investigation into the affairs of Reliance Communications Infrastructure Limited and 2 other companies u/s 212 of the Companies Act, 2013 – calling information u/s 217- regd.

The Ministry of Corporate Affairs, Government of India, New Delhi, in exercise of the powers conferred under Section 212(1) (c) of the Companies Act, 2013, vide order No.CI-II-03/255/2024-O/o DGCOA-MCA dated : 12-NOV-2025 has ordered the Serious Fraud Investigation Office (SFIO) to investigate into the affairs of Reliance Communications Infrastructure Limited and 2 other companies i.e. the companies under investigation (CUIs). The undersigned has been appointed as the Inspector by the Competent Authority to carry out the said investigation.

2. Whereas in terms of the Section 212(5) of the Companies Act, 2013; "The company and its officers and employees, who are or have been in employment of the company shall be responsible to provide all information, explanation, documents and assistance to the Investigating Officer as he may require for conduct of the investigation."

Further, sub section (1) & (2) of section 217 of Companies Act, 2013, reads as under:

"(1). It shall be the duty of all officers and other employees and agents including the former officers, employees and agents of a company which is under investigation in accordance with the provisions contained in this Chapter, and where the affairs of any other body corporate or a person are investigated under section 219, of all officers and other employees and agents including former officers, employees and agents of such body corporate or a person—

(a) to preserve and to produce to an inspector or any person authorized by him in this behalf all books and papers of, or relating to, the company or, as the case may be, relating to the other body corporate or the person, which are in their custody or power; and

(b) Otherwise to give to the inspector all assistance in connection with the investigation which they are reasonably able to give.

(2) The inspector may require any body corporate, other than a body corporate referred to in sub-section (1), to furnish such information to, or produce such books and papers before him or any person authorized by him in this behalf as he may consider necessary, if the furnishing of such information or the production of such books and papers is relevant or necessary for the purposes of his investigation."

3. In pursuance to above sections of the law you are hereby directed to provide the soft copies of the details/documents for the time period FY 2008-09 to FY 2023-24 sought in Annexure A attached hereby.

4. All documents/data sought in the attached Annexure A needs to be submitted (along with a hard copy of the cover letter containing the index of data) in digital form in hard disks in two copies- one working copy (hard disk) and second copy being a sealed hard disk along with the certificate issued under Section 63(4) of The Bharatiya Sakhya Adhiniyam, 2023 signed by the person duly authorized by the Company/Board. A copy of the said certificate is attached as Annexure B for your reference.

5. Hard copies of the authorization letters of the person submitting the data and signing the certificate u/s 63(4) should also be submitted along with the hard copy of the certificate and the Hard Disks to this office.

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8. This letter may be treated as Notice u/s 217 of the Companies Act, 2013 and the non-compliance of the directions shall make you liable to be prosecuted under the provisions of Section 217 sub section (8) of the Companies Act, 2013



Scan to verify

Nitin Gupta  
19/11/2025

Nitin Kumar Gupta  
(निरीक्षक / जांच अधिकारी)  
(Inspector / Investigating Officer)

नितिन कुमार गुप्ता / NITIN KUMAR GUPTA  
सहायक निदेशक (एफ.ए.) / Asstt. Director (F.A.)  
गंभीर क्रपट अद्येता कार्यालय / Serious Fraud Investigation Office  
कारपोरेट कार्य मंत्रालय / Ministry of Corporate Affairs  
भारत सरकार / Government of India

Signature Not Verified

Digitally signed by Nitin Kumar Gupta  
Date: 19/11/2025 18:58:05 IST

## **Annexure A to the Notice**

1. Certificate of incorporation issued by the ROC along with Memorandum of Association and Articles of Association as amended from time to time with amendments and relevant resolutions.
2. Detailed note on the core and non-core business activities of the company.
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*Xmitin*

Employee Id	Emp. Name	Designation & Department	Mobile No. / Email Id	Official email id	Employee Address	Date of Appointment	Date of Resignation	PAN	Remuneration/ Salary

8. Financial Year wise list of all bank accounts (whether in India or abroad) of the Company **whether closed, dormant or operating** (savings, current, cash credit, overdraft, term loan, etc.) along with:

- a. Copies of bank account statements along with cash book, bank book. (In MS Excel and PDF)
- b. List of authorised bank signatories for the above-mentioned bank accounts (including changes therein)

9. Whether the Company had/ is having any Corporate / Zonal /Regional/ Branch/Joint Venture, etc. offices apart from its registered office, if so; **please furnish the same in the below format:**

Particulars	Address	Owned / Rented	Name of Branch Head	Work Profile carried in branch	No of employees	No of agents / outsourced persons	Period From	Period To

10. Financial Year wise details of all loans and advances given by the company and their details **to be furnished in the below format (in MS excel and PDF):**

S.No.	Financial Year	Name of Party (Borrower)	Relationship with Company (if any)	Category / Nature of Loan	Opening Balance	Amount of Loan Disbursed	Amount of Loan Repaid	Closing Balance	Final Status of Loan (Repaid/ Outstanding/ NPA/ Provisioning done)

- a. Detailed note on the Process of the granting/disbursement of loans and advances along with the authorised/approved Policy document in this regard should be furnished

*Nilin*

- b. In case there is a separate Loans and advance given register maintained by the company, provide the same Financial Year wise (**in MS excel**)
- c. List of all the loans/advances which turned into NPA/bad loans or provisioning was created against them to be furnished in the undernoted format (**in MS excel and PDF**).

S.No.	Financial Year	Name of Party (Borrower)	Relationship with Company (if any)	Category / Nature of Loan	Amount of Loan Disbursed	Amount of Loan Repaid	Outstanding Balance	Details regarding NPA/ Provisioning (FY, Amount)

11. Financial Year wise details of all the borrowings/ loans obtained/ availed by the company and their details to be furnished in the undernoted format (**in MS excel and PDF**):

S. No.	Financial Year	Name of Party (Lender)	Relationship with Company (if any)	Category / Nature of Loan	Opening Balance	Amount of Loan Availed	Amount of Loan Repaid	Closing Balance	Status of Loan	Secured or Unsecured

- a. In case there is a separate Loans and advance taken/availed register maintained by the company, provide the same Financial Year wise (**in MS excel**).
- b. Details of One Time Settlement (OTS)/Resolution Plans carried out by the Company with the lenders along with the agreements entered in this regard.
- c. In case there are loans and advances obtained by the company which are not repaid/written back/ turned NPA, details of the same to be furnished in the undernoted format (**in MS excel and PDF**).

S.No.	Financial Year	Name of Party (Lender)	Category / Nature of Loan	Amount of Loan Availed	Amount of Loan Repaid	Date of NPA	Outstanding Principal Balance	O/s Interest	Details regarding Writing Back

*Nitin*

										(FY, Amount)

12. Financial Year wise details of all the investments made by the Company in equity shares, preference shares (Quoted and Unquoted), other securities of any company, firm or in any Government Securities, if acquired in the name of the company or the director; the following details should be furnished

a. Financial Year wise list of investments made along with the requisite details **in the undernoted format. (in MS excel)**

S. No.	Financial Year	Name of Party	Relationship with Company (if any)	Type of Investment	Approval for investment given by	Qty.	Total Amount	Current Status (Held/sold/ impaired etc)	Whether Provisioning done/ written off?

b. Financial Year wise details of sale/disposal of investment/divestment, if any **in the undernoted format. (in MS excel)**

S.No.	Financial Year	Name of Party	Relationship with Company (if any)	Type of Investment	Purchase Value	Purchase Quantity	Sale Value	Sale Quantity	Profit/Loss on the sale

c. In case there is any diminution, write off of the investment, details thereof such as amount and relevant approvals for the same

d. Certified copy of board/relevant committee resolutions approving the acquisition/purchase, sale/disposal, write off/provisioning of the investments/securities

13. Financial Year wise details of Internal Auditors, Forensic Auditors, Transactions Auditors along with their respective reports **to be furnished in the undernoted format.**

*M. T. N.*

S. No.	Financial Year	Name of the Partner	Name of the firm	Period of services	ICAI Membership Number of Partner and Firm	Present and permanent address	Telephone / mobile Nos/ Email Id	PAN of partners and Firm	Appointed by

**14.** If the company has undergone Corporate Insolvency Resolution Process (CIRP) then following details should be furnished:

- a. Copy of Application for initiation of CIRP,
- b. Details of Resolution Professional,
- c. Copy of NCLT orders,
- d. Valuation Reports,
- e. Forensic Audit Reports,
- f. Approved Resolution Plan
- g. Business Transfer Agreement,
- h. Current Status of the Process

**15.** Financial Year wise list of all the Committees formed by the board of directors of the company along with following details to be furnished:

- a. List of all the members of Committees (along with changes in the committee members),
- b. Certified copies of minutes of meeting, and
- c. Attendance registers of all the committees

**16.** Whether any search/seizure was conducted by any Statutory Authorities like SEBI, Income Tax Department, Police or any other Central/State Government Law Enforcement Agency at any office or establishment of the Company, if yes, furnish the details thereof such as:

- a. Date of search/seizure,
- b. Name of the Government department conducted the search/seizure,
- c. Purpose of such search/seizure,
- d. Whether any papers/documents seized, if so, list out thereof
- e. Present status along with copies of relevant notices, replies along with copy of order/communication received from the authorities regarding search and seizure.

**17.** Copy of PAN of the Company along with the Income Tax returns with enclosures and assessment orders to be furnished.

*Yours*

18. Financial Year wise details of all Subsidiaries/Associate Entities of the Company (Including foreign entities) should be furnished:

- a. List of Subsidiaries and Associates along with Date of becoming subsidiary/associate
- b. Shareholding held (No. of Shares and % of Shareholding held)
- c. Audited Financial statements of the Subsidiaries and Associates along with Audit Reports

19. Financial Year wise list of all the related parties (irrespective of whether any transactions carried out with them during the relevant Financial Year) along with the nature of relationship with the Company.

20. Financial Year wise List of all Directors/KMPs along with contact details (email id, address, mobile number, date of joining, date of resignation) for both executive/non-executive/independent directors to be furnished. **(In excel and PDF).**

S. No.	Name of Director/ KMP	Fathers Name	PAN	DIN	Designation	Date of Appointment	Date of Cessation/ resignation	Type of Directorship	Contact Details

21. Financial Year wise Books of accounts of the company containing the following:

- a. Tally backup/ Relevant ERP backup files
- b. Year wise trial balances, dump of all the ledgers having opening and closing balances in excel.

22. Following details with respect to the shareholding:

- a. Financial Year wise details of promoters and the promoter shareholding, along with the pledges created if any against the holding.

S. No.	Financial Year	Name of Shareholder/ Promoter Group	No. of Shares	% of Total Shareholding	Whether Pledged or Not?	No. of Shares Pledged?

*Mitun*

**b.** Financial Year wise details of persons acting in concert, if any.

**23.** Financial Year Wise copy of the following document filed:

- Annual Performance Report (APR)
- ODI Certificates, if any

Nitin Gupta  
19/11/2025

(Nitin Kumar Gupta)  
Assistant Director  
Inspector  
Serious Fraud Investigation Office  
Email: [io4-mrau@sfio.nic.in](mailto:io4-mrau@sfio.nic.in)

नितिन कुमार गुप्ता / NITIN KUMAR GUPTA  
सहायक निदेशक (एफ.ए.) / Asst. Director (F.A.)  
गंगीर कार्पोरेट अन्वेषण कार्यालय / Serious Fraud Investigation Office  
कार्पोरेट कार्य मन्त्रालय / Ministry of Corporate Affairs  
भारत सरकार / Government of India

## THE SCHEDULE

[See section 63(4)(c)]

## CERTIFICATE

## PART A

(To be filled by the Party)

I, \_\_\_\_\_ (Name), Son/daughter/spouse of \_\_\_\_\_  
 residing/employed at \_\_\_\_\_ do hereby solemnly affirm and sincerely  
 state and submit as follows:—

I have produced electronic record/output of the digital record taken from the following  
 device/digital record source (tick mark):—

Computer / Storage Media  DVR  Mobile  Flash Drive   
 CD/DVD  Server  Cloud  Other

Other: \_\_\_\_\_

Make & Model: \_\_\_\_\_ Color: \_\_\_\_\_

Serial Number: \_\_\_\_\_

IMEI/UIN/UID/MAC/Cloud ID \_\_\_\_\_ (as applicable)

and any other relevant information, if any, about the device/digital record \_\_\_\_\_ (specify).

The digital device or the digital record source was under the lawful control for regularly  
 creating, storing or processing information for the purposes of carrying out regular activities  
 and during this period, the computer or the communication device was working properly and  
 the relevant information was regularly fed into the computer during the ordinary course of  
 business. If the computer/digital device at any point of time was not working properly or out  
 of operation, then it has not affected the electronic/digital record or its accuracy. The digital  
 device or the source of the digital record is:—

Owned  Maintained  Managed  Operated

by me (select as applicable).

I state that the HASH value/s of the electronic/digital record/s is \_\_\_\_\_,  
 obtained through the following algorithm:—

SHA1:  
 SHA256:  
 MD5:  
 Other \_\_\_\_\_ (Legally acceptable standard)

(Hash report to be enclosed with the certificate)

(Name and signature)

Date (DD/MM/YYYY): \_\_\_\_\_

Time (IST): \_\_\_\_\_ hours (In 24 hours format)

Place: \_\_\_\_\_

PART B

(To be filled by the Expert)

I, \_\_\_\_\_ (Name), Son/daughter/spouse of \_\_\_\_\_  
residing/employed at \_\_\_\_\_ do hereby solemnly affirm and  
sincerely state and submit as follows:—

The produced electronic record/output of the digital record are obtained from the following  
device/digital record source (tick mark):—

Computer / Storage Media  DVR  Mobile  Flash Drive

CD/DVD  Server  Cloud  Other

Other: \_\_\_\_\_

Make & Model: \_\_\_\_\_ Color: \_\_\_\_\_

Serial Number: \_\_\_\_\_

IMEI/UIN/UID/MAC/Cloud ID \_\_\_\_\_ (as applicable)  
and any other relevant information, if any, about the device/digital record \_\_\_\_\_ (specify).

I state that the HASH value/s of the electronic/digital record/s is \_\_\_\_\_,  
obtained through the following algorithm:—

SHA1:

SHA256:

MD5:

Other \_\_\_\_\_ (Legally acceptable standard)  
(Hash report to be enclosed with the certificate)

(Name, designation and signature)

Date (DD/MM/YYYY): \_\_\_\_\_

Time (IST): \_\_\_\_\_ hours (In 24 hours format)

Place: \_\_\_\_\_