

Date: 03/05/2025

To,
National Stock Exchange of India Limited
“Exchange Plaza”, C-1, Block G,
Bandra-Kurla Complex,
Bandra (East), Mumbai – 400 051.

NSE SYMBOL: POSITRON

Dear Sir/Madam,

Sub: Outcome of Board Meeting

Ref: Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir(s),

Pursuant to Regulation 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), we inform you that the Board of Directors of the Company at its meeting held today i.e. 3rd May 2025, which commenced at 04.30 PM and concluded at 05.40 PM, inter alia approved the Following:

1. Audited Financial Results (Standalone) of Positron Energy Limited (“**the Company**”) for the 2nd half year and year ended March 31, 2025 along with the Auditors Report dated May 03, 2025, issued by the Statutory Auditors of the Company
2. Declaration on Unmodified Opinion on the said Financial Results.
3. Disclosure under SEBI Circular No. SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018- Fund raising by issuance of Debt Securities by Large Entities.
4. Appointment of M/s. Nirav Shah & Associates, Practicing Company Secretary & Peer Reviewed firm as a Secretarial Auditor of the Company for the Financial Year 2024-25.
5. Appointment of M/s. Nirav Shah & Associates, Practicing Company Secretary & Peer Reviewed firm as a Secretarial Auditor of the Company for the Financial Year 2025-30, subject to approval by Shareholders at ensuing General Meeting.
6. Statement of Deviation/variation along with Chartered Accountant Certificate dated 03/05/2025.

Positron Energy Limited

(Formerly known as Positron Energy Private Limited)

Regd. Office: Office No. 03, IT Tower - 02, Ground Floor, Infocity, Sector -7, Gandhinagar, Gujarat, India – 382007

Email Id:-contact@positron-india.com ,Telefax: +91 79 23290070

Website: www.positron-india.com Corporate Identity Number: L01403GJ2008PLC052932

Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, we hereby confirm that there is no deviation or variation in the use of proceeds, proceeds from the objects stated in the prospectus dated August 14, 2024 issued by Positron Energy Limited. A Statement confirming that there is no deviation or variation in the utilization of these proceeds for the year ended March 31, 2025, along with CA Certificate attached herewith for your reference.

Please take the above information on record.

For, Positron Energy Limited

Name of Signatory:- Rajiv Shankarankutty Menon
Designation: Managing Director
DIN: 01958636

Positron Energy Limited

(Formerly known as Positron Energy Private Limited)

Regd. Office: Office No. 03, IT Tower - 02, Ground Floor, Infocity, Sector -7, Gandhinagar, Gujarat, India – 382007

Email Id:-contact@positron-india.com, Telefax: +91 79 23290070

Website: www.positron-india.com Corporate Identity Number: L01403GJ2008PLC052932

Independent Auditor's Report on Audit of half yearly and yearly Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
**The Board of Directors of
POSITRON ENERGY LIMITED**

Report on the audit of the Financial Results

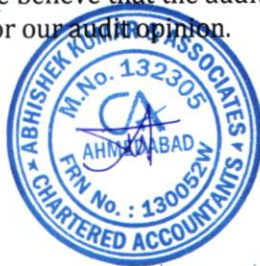
We have audited the accompanying statement of Financial Results of **Positron Energy Limited** (the "Company") for the half year and year ended March 31, 2025 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations 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, the Financial Results for the year ended March 31, 2025:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit after tax and other financial information of the Company for the half year and year ended March 31, 2025.

Basis for Opinion

We conducted our audit of the statement 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 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the half year and year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibility for the financial results

The Statement, which includes the Financial Results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the related audited financial statements for the six months and year ended March 31, 2025. This responsibility includes the preparation and presentation of the Financial Results for the half year and year ended March 31, 2025 that give a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

This responsibility also includes maintaining adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities. It involves the selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and the design, implementation, and maintenance of adequate internal financial controls that operate effectively to ensure the accuracy and completeness of the accounting records. This is relevant to the preparation and presentation of the Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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.

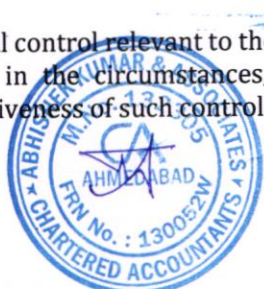
The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results for the half year and year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 such controls.

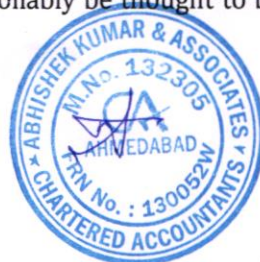


- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

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

The statement includes the financial results for the half year ended March 31, 2025, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2025 and the published unaudited year to date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of the above matter.

For, Abhishek Kumar & Associates
Chartered Accountants
Firm Reg No.: 130052W



CA Abhishek Agrawal
Proprietor
M. No.: 132305
UDIN: 25132305BMHVQ6700
Place: Ahmedabad
Date: 03.05.2025



POSITRON ENERGY LIMITED L01403GJ2008PLC052932 OFFICE NO. 3, IT TOWER-2, GROUND FLOOR, INFOCITY, Sector 7, Gandhinagar, Gujarat, India, 382007 Website - https://www.positron-india.com/ ; Email :contact@positron-india.com STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025 (AMOUNT IN LAKHS)						
PARTICULARS		HALF YEAR ENDED			YEAR ENDED	
		31/03/2025 AUDITED	30/09/2024 REVIEWED	31/03/2024 AUDITED	31/03/2025 AUDITED	31/03/2024 AUDITED
I	Revenue From Operations	26703.26	6978.65	8477.61	33681.91	13473.25
II	Other Income	239.36	19.52	51.71	258.88	68.51
III	Total Income	26942.62	6998.17	8529.32	33940.79	13541.76
	Expenses					
	a) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchase of Stock-in-Trade	24750.20	5885.98	7091.24	30636.18	11345.70
IV	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-178.43	-91.41	-9.78	-269.84	114.00
	d) Employee Benefits Expenses	267.82	201.92	258.47	469.74	458.60
	e) Finance Cost	92.40	32.19	34.43	124.59	57.53
	f) Depreciation and Amortisation Expenses	15.30	11.83	26.13	27.13	26.14
	g) Other expenses	433.42	321.33	210.83	754.75	350.70
	Total Expenses	25380.72	6361.84	7611.33	31742.56	12352.66
V	Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	1561.91	636.33	917.99	2198.24	1189.10
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit Before Extraordinary Items and Tax (V-VI)	1561.91	636.33	917.99	2198.24	1189.10
VIII	Extraordinary Items	0.00	0.00	10.75	0.00	3.52
IX	Profit Before Tax (VII-VIII)	1561.91	636.33	907.24	2198.24	1185.58
X	Tax Expense	257.99	161.81	223.28	419.80	309.42
	(1) Current Tax	258.82	163.03	225.70	421.85	304.84
	(2) Deferred Tax	-0.83	-1.22	-2.42	-2.05	-3.34
	(3) Tax Expense of Earlier Years	0.00	0.00	0.00	0.00	7.93
XI	Profit/ (Loss) for the Period from Continuing Operations (IX-X)	1303.92	474.51	683.96	1778.43	876.15
XII	Profit/ (Loss) from Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit/ (Loss) from Discontinuing Operations After Tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit/ (Loss) for the Period (XI+XIV)	1303.92	474.51	683.96	1778.43	876.15
XVI	Earnings per share:					
	(a) Basic	19.15	8.48	12.32	26.12	15.78
	(b) Diluted	19.15	8.48	12.32	26.12	15.78
XVII	Paid-Up Equity Share Capital					
	Total No. of Shares (Weighted Average)	6809100	5787706	5552000	6809100	5552000
	Face Value Per Share	10.00	10.00	10.00	10.00	10.00
Notes: 1. The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 03rd May, 2025. 2. The Financial results have been prepared in accordance with the Accounting Standards (“AS”) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof 3. As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS. 4. The Company has a single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" 5. There are no investor complaints received/pending as on 03rd May, 2025. 6. Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the company. 7. Figures of half year ended 31st March, 2025 and 31st March, 2024 represent the difference between the audited figures in respect of full financial year and the published unaudited figures of six months ended 30th September, 2024. 8. Previous year/s/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current. 9. The Company has issued 20,48,400 Equity shares of Rs.10/- each at a premium of Rs.240/- each by way of Initial Public Offer ("IPO") and got listed on Emerge Platform of National Stock Exchange of India Limited on 20th August, 2024. 10. Details of proceeds and utilization of IPO funds :						
Sr. No.	Particulars	Amount Alloted for the Object		Amount Utilised till 31st March, 2025	Amount Unutilised till 31st March, 2025	
1	Public Issue Expenses	438.67		438.67	0.00	
2	To Meet Working Capital Requirements	3820.00		3820.00	0.00	
3	General Corporate Purpose	862.33		862.33	0.00	
Total		5121.00		5121.00	0.00	
FOR, POSITRON ENERGY LIMITED <div><div>RAJIV S MENON</div><div>Digitally signed by RAJIV S MENON Date: 2025.05.03 17:39:00 +05'30'</div></div> RAJIV MENON MANAGING DIRECTOR DIN: 1958636 DATE: 03RD MAY, 2025 PLACE: GANDHINAGAR						

POSITRON ENERGY LIMITED L01403GJ2008PLC052932 OFFICE NO. 3, IT TOWER-2, GROUND FLOOR, INFOCITY, Sector 7, Gandhinagar, Gujarat, India, 382007 Website - https://www.positron-india.com/ ; Email :contact@positron-india.com BALANCE SHEET AS AT 31ST MARCH, 2025			
(AMOUNT IN LAKHS)			
PARTICULARS		AS AT 31ST MARCH, 2025	AS AT 31ST MARCH, 2024
I.	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	760.04	555.20
	(b) Reserves and Surplus	7102.68	935.74
	(c) Money Received against Share Warrants	0.00	0.00
		7862.72	1490.94
2	Share Application Money Pending Allotment	0.00	0.00
3	Non-Current Liabilities		
	(a) Long-Term Borrowings	71.58	98.14
	(b) Deferred Tax Liabilities (Net)	0.00	0.00
	(c) Other Long-Term Liabilities	0.00	0.00
	(b) Long-Term Provisions	13.57	7.64
		85.15	105.79
4	Current Liabilities		
	(a) Short-Term Borrowings	656.79	929.76
	(b) Trade Payables	2426.39	509.89
	(A) total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2426.39	509.89
	(c) Other Current Liabilities	374.74	735.84
	(d) Short-Term Provisions	119.55	304.92
		3577.47	2480.41
TOTAL		11525.33	4077.14
II.	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment and Intangible Assets	185.98	192.03
	(i) Property, Plant & Equipment	185.98	192.03
	(ii) Intangible Assets	0.00	0.00
	(iii) Capital Work-in-Progress	0.00	0.00
	(iv) Intangible Assets under Development	0.00	0.00
	(b) Non-Current Investments	0.00	0.00
	(c) Deferred Tax Assets (Net)	2.51	0.46
	(d) Long-Term Loans and Advances	0.00	0.00
	(e) Other Non-Current Assets	385.25	84.25
		573.74	276.75
2	Current Assets		
	(a) Current Investments	0.00	0.00
	(b) Inventories	538.45	268.62
	(c) Trade Receivables	3208.31	1458.06
	(d) Cash and Cash Equivalents	6566.01	1744.72
	(e) Short-Term Loans and Advances	467.26	327.31
	(f) Other Current Assets	171.55	1.68
		10951.59	3800.40
TOTAL		11525.33	4077.14
FOR, POSITRON ENERGY LIMITED <div> <div> RAJIV S MENON </div> <div> Digitally signed by RAJIV S MENON Date: 2025.05.03 17:39:16 +05'30' </div> </div> RAJIV MENON MANAGING DIRECTOR DIN: 1958636 DATE: 03RD MAY, 2025 PLACE: GANDHINAGAR			

POSITRON ENERGY LIMITED
L01403GJ2008PLC052932

OFFICE NO. 3, IT TOWER-2, GROUND FLOOR, INFOCITY, Sector 7, Gandhinagar, Gujarat, India, 382007

Website - <https://www.positron-india.com/> ; Email :contact@positron-india.com

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(AMOUNT IN LAKHS)

PARTICULARS	AS AT 31ST MARCH, 2025	AS AT 31ST MARCH, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	2198.24	1185.58
Adjustments for:		
Depreciation	27.13	26.14
Finance Cost	124.59	57.53
Interest Income/ Dividend Income	-258.73	-61.84
Operating profit before working capital changes	2091.22	1207.40
Movements in working capital :		
(Increase)/Decrease in Inventories	-269.84	114.00
(Increase)/Decrease in Trade Receivables	-1750.26	-469.22
(Increase)/Decrease in Loans & Advances	-139.95	-321.67
(Increase)/Decrease in Other Current Assets	-169.87	48.79
Increase/(Decrease) in Trade Payables	1916.50	-237.81
Increase/(Decrease) in Other Current Liabilities	-361.10	322.35
Increase/(Decrease) in Long Term Provisions	5.93	7.64
Increase/(Decrease) in Short Term Provisions	-185.37	304.92
Cash generated from operations	1137.27	976.41
Adjustment on Account of Income Tax Expense	-421.85	-312.77
Net cash from operating activities (A)	715.42	663.65
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Investments	0.00	1.37
Interest Income/ Dividend Income	258.73	61.84
Sale/(Purchase) of Fixed Assets	-21.07	-12.68
(Increase)/Decrease in Other Non Current Assets	-301.00	48.36
Net cash from investing activities (B)	-63.34	98.88
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Long Term Borrowings	-26.57	-24.11
Increase/(Decrease) in Short Term Borrowings	-272.97	310.20
Increase/(Decrease) in Capital	204.84	0.00
Increase/(Decrease) in Reserves	0.00	0.00
Increase/(Decrease) in Security Premium	4388.50	0.00
Payment of Finance Cost	-124.59	-57.53
Net cash from financing activities (C)	4169.21	228.56
Net increase in cash and cash equivalents (A+B+C)	4821.29	991.08
Cash and cash equivalents at the beginning of the year	1744.72	753.64
Cash and cash equivalents at the end of the year	6566.01	1744.72

FOR, POSITRON ENERGY LIMITED

**RAJIV S
MENON**

Digitally signed by
RAJIV S MENON
Date: 2025.05.03
17:39:36 +05'30'

RAJIV MENON
MANAGING DIRECTOR
DIN: 1958636
DATE: 03RD MAY, 2025
PLACE: GANDHINAGAR

Date: 03/05/2025

To,
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G,
Bandra-Kurla Complex,
Bandra (East), Mumbai – 400 051.

NSE SYMBOL: POSITRON

Dear Sir/Madam,

Sub: Submission of Declaration as per Second Proviso of The Regulation 33(3)(d) Of SEBI (Listing Obligation and Declaration Requirements) Regulations, 2015 for the Audited financial results for the 2nd half year and year ended 31st March 2025.

Pursuant to Regulation 33(3)(d) of SEBI [Listing Obligation and Disclosure Requirement) Regulation, 2015, it is hereby declared and confirmed that the Statutory Auditors of the Company has expressed unmodified opinion on the Annual Audited Financial Results for the 2nd half year and the year ended on 31st March, 2025.

This Declaration is issued in compliance of Regulation 33(3)(d) of SEBI (listing Obligation and Disclosure Requirement Regulation), 2015 as amended by the Securities Exchange Board of India [Listing Obligation and Disclosure Requirement Regulation, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17 /001.

Please take the above information on record.

For, Positron Energy Limited

Name of Signatory:- Rajiv Shankarankutty Menon
Designation:Managing Director
DIN:01958636

Date: 03/05/2025

To,
National Stock Exchange of India Limited
“Exchange Plaza”, C-1, Block G,
Bandra-Kurla Complex,
Bandra (East), Mumbai – 400 051.

NSE SYMBOL: POSITRON

Dear Sir/Madam,

Subject: Disclosure under SEBI Circular No. SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018- Fund raising by issuance of Debt Securities by Large Entities

With reference to above SEBI Circular dated 26th November 2018 in respect of fund raising by issuances of debt securities by Large Corporates (LC) and Disclosures and compliances thereof by such Large Corporates (LC).

In this connection, we confirm that our Company does not fall in the category of Large Corporates (LC) as on 31st March 2025, as per the framework provided in pt. 2.2 of the aforesaid circular.

Please take the above information on record.

For, Positron Energy Limited

Name of Signatory:- Rajiv Shankarankutty Menon
Designation:Managing Director
DIN:01958636

Positron Energy Limited

(Formerly known as Positron Energy Private Limited)

Regd. Office: Office No. 03, IT Tower - 02, Ground Floor, Infocity, Sector -7, Gandhinagar, Gujarat , India – 382007

Email Id:-contact@positron-india.com ,Telefax: +91 79 23290070

Website: www.positron-india.com Corporate Identity Number: L01403GJ2008PLC052932

Format of the Initial Disclosure to be made by an entity identified as a Large Corporate

Sr No.	Particulars	Details
1	Name of the Company	Positron Energy Limited
2	Corporate Identity Number (CIN)	L01403GJ2008PLC052932
3	Outstanding borrowing of Company as on 31 st March, 2025	Rs. 71.57 Crores
4	Highest Credit Rating during the previous FY along with name of the Credit Rating Agency	Not Applicable
5	Name of Stock Exchange in which the fine shall be paid, in case of shortfall in the required borrowing under the framework	Not Applicable

We confirm that we are not a Large Corporate as per the applicability criteria given under the SEBI Circular No. SEBI/HO/DDHS/CIRJP/2018/144 dated 26th November, 2018.

For, Positron Energy Limited

Name of Signatory:- Rajiv Shankarankutty Menon
Designation: Managing Director
DIN: 01958636

Details required as per the Regulation 30 of the Listing Regulations and circulars issued thereunder are as below

Appointment of Secretarial Auditor

Particulars	Details
Reason for change viz appointment, resignation, removal, death or otherwise;	Appointment: to comply with the provisions of the Section 204 of the Companies Act, 2013 and Regulation 24A of the Listing Regulations.
Date and Terms of Appointment	Date of appointment: May 03, 2025 M/s. Nirav Shah & Associates (Proprietor- CS Nirav Shah, Practicing Company Secretaries) (Membership No. 39412, COP No. 27102), as Secretarial Auditors of the Company for the financial year 2024-25 with approval of Board. Further, the appointment of further term of 5 years viz. 2025-30 is proposed, subject to approval of Shareholders at ensuing General Meeting.
Name of Auditor	M/s. Nirav Shah & Associates (Proprietor- CS Nirav Shah, Practicing Company Secretaries) (Membership No. A39412, COP No. 27102)
Office Address	2, Abhaypark Soci, Near Sabarmati College, Sabarmati, Ahmedabad-380005
Email Id	niravshah6272@gmail.com
About Auditor	CS Nirav Shah, is a Peer reviewed Practicing Company Secretary and a Member of Institute of Company Secretaries of India (ICSI). CS Nirav Shah, Practicing Company Secretaries have immense knowledge and experience in dealing with matters relating to Company Law, Securities Laws, inbound and outbound Investment, Legal Due Diligence, Transaction documents, Joint Ventures, Foreign Collaborations, Technology Transfers, Mergers and Acquisitions.
Disclosure of relationship between directors (in case of Appointment of a director)	No relationship

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Website: www.positron-india.com Corporate Identity Number: L01403GJ2008PLC052932

Amount in (Lakhs)

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	20-08-2024
Amount Raised	51.21
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
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	NA
Comments of the Audit Committee after review	NA
Comments of the auditors, if any	NO

Objects for which funds have been raised and where there has been a deviation, in the following table:

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
<div>Add</div> <div>Delete</div>							
1	Working Capital Requirement	NA	38.20	0.00	38.20	0.00	
2	General Corporate Purpose	NA	8.62	0.00	8.62	0.00	
3	Issue Expense	NA	4.39	0.00	4.39	0.00	

To,
The Board of Directors,
Positron Energy limited
Office No. 3, It Tower-2, Ground Floor, Infocity,
Gandhinagar, Sector 7, Gujarat, India, 382007.

Independent Practitioners Certificate for Utilization of the Issue Proceeds as at the year ended 31st March, 2025.

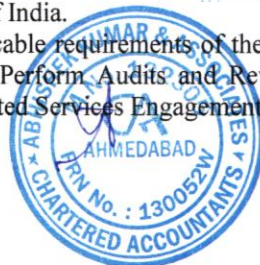
1. This Certificate is issued in accordance with the terms of our engagement letter Dated 20 July 2024.
2. The accompanying statement (Annexure A) contains details of manner of the Utilization of funds as stated in the final "Prospectus" dated 14th August, 2024, a document issued by Positron Energy Limited as at year ended **31st March, 2025**. The Funds were raised by the company pursuant to the Fresh public Issue of up to 20,48,400 units aggregating up to Rs. 5121.00 lakhs.

Managements Responsibility

3. The accompanying Statement, including the creation and maintenance of all accounting and other records supporting its contents, is solely the responsibility of the Management of the Company. The Management is responsible for the designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Company complies with the requirements of the SEBI and for providing all relevant information to the Securities Exchange Board of India. The Company is also responsible to comply with the requirements of the various Lenders, Banks & Financial institutions.

Practitioner's Responsibility

5. It is our responsibility to obtain reasonable assurance and form an opinion as to whether the Statement is in agreement with the manner of utilization of funds as stated in the final "Prospectus" document as at year ended **31st March, 2025**.
6. We have verified and relied on the following documents/details:
 1. The proposed proceeds from Public Issue and proposed utilization of proceeds as per the final "Prospectus" document;
 2. The bank statements with regards to the receipt of the total proceeds from the Public Issue.
 3. The bank statements with regards to the utilization of the proceeds as per the final "Prospectus" document.
 4. Below are abbreviations used in the Annexure A:
 5. Such other documents/ details and MRL received from the Company.
7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.



Opinion

9. Based on the information and explanation provided to us, in our opinion, a) the accompanying statement (Annexure A) is in agreement with the manner of utilization of funds as stated in the "Prospectus" issued by the Company and b) there are no deviations in the use of proceeds from the objects stated in the Prospectus.

We further certify that as on 31st March, 2025, the Company has utilized Rs. 5121.00 Lakh as stated in the "Prospectus " and there is balance of Rs. Nil pending for utilization.

Restriction on Use

10. This certificate is addressed to and provided to the management of the company solely for the purpose of submitting it to SEBI/Exchange and should not be used for any other purpose. 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 certificate is shown or into whose hands it may come without our prior consent in writing.

For ABHISHEK KUMAR & ASSOCIATES

Chartered Accountants

Firm Reg. No.: 130052W



CA. Abhishek Agrawal
Proprietor

Membership No.: 132305

UDIN: 25132305BMHVVP9703

Date: 03rd May, 2025

Place: Ahmedabad



Annexure 1

S.N.	Original Object of issue	Modified Object	Original Allocation (Rs. In Lakhs)	Modified allocation, if any	Funds utilized (Rs. In Lakhs)	Funds Unutilized (Rs. In Lakhs)	Remarks
1	To Meet Working Capital Requirements		3820.00		3820.00	Nil	Remaining Amount utilized In Next Year.
2	General Corporate Purpose		862.33		862.33	Nil	Remaining Amount utilized In Next Year.
3.	Issue related expenses		438.67		438.67	Nil	Remaining Amount utilized In Next Year.

