

**CERTIFICATE UNDER REGULATION 45(3) OF THE SEBI
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To,

The Board of Directors

Balgopal Commercial Limited

CIN: L43299MH1982PLC368610

901, 9th Floor, Crescent Royale,

CTS No. 720/42-46, Oshiwara Village,

Near VIP Plaza, Off New Link Road,

Andheri (West), Mumbai - 400053, Maharashtra

**Independent Practicing Chartered Accountant's Certificate pursuant to Regulation 45(3) of the
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We have been requested by Balgopal Commercial Limited ("the Company"), having CIN L43299MH1982PLC368610, to certify compliance with the conditions prescribed under Regulation 45(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), in connection with the proposed change of name of the Company from "Balgopal Commercial Limited" to "Dreamax Enterprises Limited".

We understand that the Board of Directors of the Company, at its meeting held on 6 March 2026, considered and approved the proposal for change in the name of the Company, subject to the requisite statutory and shareholders' approvals.

We further understand that pursuant to the application made by the Company, the Central Registration Centre, Ministry of Corporate Affairs, vide its approval letter dated 4 September 2026 bearing application reference AC5750233, has conveyed its no-objection to the availability of the changed name "DREAMAX ENTERPRISES LIMITED" from the existing name "BALGOPAL COMMERCIAL LIMITED", subject to the applicable provisions of the Companies Act, 2013.

Certification

Based on our examination of the books of account, records, audited financial statements and other relevant documents and information and explanations provided to us, we hereby certify as under:

Particulars under Regulation 45(1)	Compliance / Remarks
Regulation 45(1)(a): A period of at least one year has elapsed from the last change in the name of the listed entity.	Complied. The Company has not changed its name during the preceding one-year period, as represented by the Management and subject to verification from the relevant statutory records.
Regulation 45(1)(b): At least fifty percent of the total revenue in the preceding one-year period has been accounted for by the new activity suggested by the new name.	Not Applicable, since the proposed name "Dreamax Enterprises Limited", is in order to align the name of the company with the brand identity adopted by its



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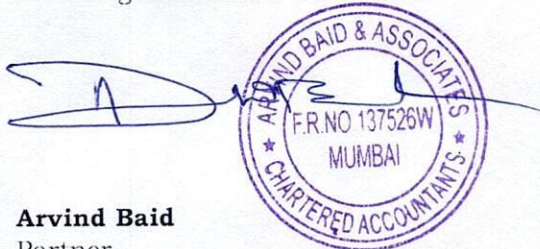
	group entities and to create a consistent and unified corporate identity across the group.
Regulation 45(1)(c): The amount invested in the new activity/project is at least fifty percent of the assets of the listed entity.	Not Applicable, since the proposed name "Dreamax Enterprises Limited", is in order to align the name of the company with the brand identity adopted by its group entities and to create a consistent and unified corporate identity across the group.

On the basis of the aforesaid examination and according to the information and explanations provided to us, we hereby certify that Balgopal Commercial Limited is in compliance with the applicable conditions prescribed under Regulation 45(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in relation to the proposed change of name of the Company from "Balgopal Commercial Limited" to "Dreamax Enterprises Limited".

For ARVIND BAID & ASSOCIATES

Chartered Accountants

Firm Registration No :137526W



Arvind Baid

Partner

Membership No: 155532

UDIN: 26155532EKIPMU1128

Place: Mumbai

Date: 04th September, 2026