

## Avenue Supermarts Limited

Plot No. B-72 & B-72A, Wagle Industrial Estate, Thane (West), Maharashtra, India - 400 604

Tel.: 91 22 33400500 • e-mail: info@dmartindia.com • Website: www.dmartindia.com

11<sup>th</sup> January, 2025

To,

**BSE Limited**

Corporate Relationship Department  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

**The National Stock Exchange of India Ltd.**

Corporate Communications Department  
“Exchange Plaza”, 5<sup>th</sup> Floor,  
Bandra – Kurla Complex, Bandra (East),  
Mumbai – 400 051

**BSE Scrip Code: 540376**

**NSE Scrip Symbol: DMART**

**Sub: Integrated Filing (Financial) for the quarter and nine-months ended 31<sup>st</sup> December, 2024**

Dear Sir/ Madam,

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2<sup>nd</sup> January, 2025, the Integrated Filing (Financial) for the quarter and nine-months ended 31<sup>st</sup> December, 2024 is enclosed herewith.

The above information is available on website of the Company at <https://www.dmartindia.com> under the Investor Relations Section.

Kindly take the same on record.

Thanking you.

Yours faithfully,

For **Avenue Supermarts Limited**

**Ashu Gupta**

**Company Secretary & Compliance Officer**

Encl: As above

# A. Financial Results



## Avenue Supermarts Limited

CIN : L51900MH2000PLC126473

Regd. Office : Anjaneya CHS limited, Orchard Avenue, Opp. Hiranandani Foundation School, Powai, Mumbai 400 076

Unaudited standalone financial results for the quarter and nine months ended 31st December, 2024

(₹ in Crores, unless otherwise stated)

| Sr. No. | Particulars  | Quarter ended<br>31st December, 2024 | Quarter ended<br>30th September, 2024 | Quarter ended<br>31st December, 2023 | Nine months ended<br>31st December, 2024 | Nine months ended<br>31st December, 2023 | Year ended<br>31st March, 2024 |
|---------|--|--------------------------------------|---------------------------------------|--------------------------------------|--|--|--------------------------------|
|         |  | (Unaudited)                          | (Unaudited)                           | (Unaudited)                          | (Unaudited)                              | (Unaudited)                              | (Audited)                      |
| 1       | <b>Income</b>  |                                      |                                       |                                      |  |  |                                |
|         | a) Revenue from operations                                     | 15,565.23                            | 14,050.32                             | 13,247.33                            | 43,327.42                                | 37,139.49                                | 49,532.95                      |
|         | b) Other income  | 36.44                                | 46.50                                 | 44.43                                | 134.89                                   | 136.85                                   | 189.05                         |
|         | <b>Total income</b>  | <b>15,601.67</b>                     | <b>14,096.82</b>                      | <b>13,291.76</b>                     | <b>43,462.31</b>                         | <b>37,276.34</b>                         | <b>49,722.00</b>               |
| 2       | <b>Expenses</b>  |                                      |                                       |                                      |  |  |                                |
|         | a) Purchases of stock-in-trade                                 | 13,154.25                            | 12,987.80                             | 11,174.81                            | 37,897.90                                | 32,333.98                                | 43,214.52                      |
|         | b) Change in inventories of stock-in-trade                     | 221.95                               | (929.89)                              | 191.40                               | (795.80)                                 | (481.88)                                 | (667.87)                       |
|         | c) Employee benefits expense                                   | 265.98                               | 248.27                                | 202.98                               | 745.37                                   | 576.08                                   | 785.71                         |
|         | d) Finance costs   | 15.19                                | 13.38                                 | 11.07                                | 41.76                                    | 33.74                                    | 44.27                          |
|         | e) Depreciation and amortisation expense                       | 203.87                               | 184.92                                | 163.24                               | 559.80                                   | 454.71                                   | 632.79                         |
|         | f) Other expenses  | 687.83                               | 639.08                                | 557.20                               | 1,918.63                                 | 1,552.14                                 | 2,101.20                       |
|         | <b>Total expenses</b>  | <b>14,549.07</b>                     | <b>13,143.56</b>                      | <b>12,300.70</b>                     | <b>40,367.66</b>                         | <b>34,468.77</b>                         | <b>46,110.62</b>               |
| 3       | <b>Profit before tax</b>                                       | <b>1,052.60</b>                      | <b>953.26</b>                         | <b>991.06</b>                        | <b>3,094.65</b>                          | <b>2,807.57</b>                          | <b>3,611.38</b>                |
| 4       | <b>Tax expenses</b>  |                                      |                                       |                                      |  |  |                                |
|         | Current tax  | 258.85                               | 239.81                                | 240.88                               | 772.72                                   | 702.96                                   | 901.00                         |
|         | Deferred tax charge  | 9.10                                 | 3.08                                  | 13.36                                | 14.46                                    | 13.89                                    | 15.54                          |
|         | Tax in respect of earlier period / year                        | -                                    | -                                     | -                                    | -  | -  | (0.08)                         |
| 5       | <b>Net profit after tax</b>                                    | <b>784.65</b>                        | <b>710.37</b>                         | <b>736.82</b>                        | <b>2,307.47</b>                          | <b>2,090.72</b>                          | <b>2,694.92</b>                |
| 6       | Other comprehensive loss (net of tax)                          | (3.64)                               | (5.24)                                | (3.59)                               | (10.93)                                  | (10.75)                                  | (7.60)                         |
| 7       | <b>Total comprehensive income for the period / year</b>        | <b>781.01</b>                        | <b>705.13</b>                         | <b>733.23</b>                        | <b>2,296.54</b>                          | <b>2,079.97</b>                          | <b>2,687.32</b>                |
| 8       | Paid-up equity share capital<br>(Face Value - ₹10/- per share) | 650.73                               | 650.73                                | 650.73                               | 650.73                                   | 650.73                                   | 650.73                         |
| 9       | Other equity<br>(excluding revaluation reserves)               |                                      |                                       |                                      |  |  | 18,629.88                      |
| 10      | Earnings per share (of ₹10/- each) (not annualised):           |                                      |                                       |                                      |  |  |                                |
|         | a) Basic in ₹  | 12.06                                | 10.92                                 | 11.32                                | 35.47                                    | 32.15                                    | 41.43                          |
|         | b) Diluted in ₹  | 12.04                                | 10.89                                 | 11.30                                | 35.39                                    | 32.09                                    | 41.36                          |

SIGNED FOR IDENTIFICATION  
BY

SRBC & CO LLP  
MUMBAI



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**Notes:-**

- 1 The above standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules as amended from time to time and other relevant provisions of the Act.
- 2 The above standalone financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 11th January, 2025.
- 3 The limited review as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the auditors of the Company.
- 4 During the current quarter ended 31st December,2024, the Company has filed appeals with the respective Appellate Authority against orders for demand under Goods and Service Tax Act of ₹ 123.47 crores received during the previous quarter, for which the hearing is awaited.  
The Company, supported by the external independent expert's advice, is of the view that it has a strong case on merits and accordingly has considered the same as contingent liability and not made any provisions in the standalone financial results as at 31st December 2024.
- 5 The Company is primarily engaged in the business of retail trades through offline channels. There are no separate reportable segment as per IND AS 108 - Operating Segments.
- 6 Previous year / quarter figures are regrouped and rearranged wherever necessary.

For and on behalf of the Board of Directors of  
Avenue Supermarts Limited



A handwritten signature in blue ink.

Ignatius Navil Noronha  
CEO & Managing Director  
DIN : 01787989


Place: Thane  
Date: 11th January, 2025



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended****Review Report to  
The Board of Directors  
Avenue Supermarts Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Avenue Supermarts Limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (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").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B C & CO LLP  
Chartered Accountants  
ICAI Firm registration number: 324982E/E300003

  
per Vikram Mehta  
Partner  
Membership No.: 105938  
UDIN: 25105938BMMMTW1071  
Thane, January 11, 2025





# Avenue Supermarts Limited

CIN : L51900MH2000PLC126473

Regd. Office : Anjaneya CHS limited, Orchard Avenue, Opp. Hiranandani Foundation School, Powai, Mumbai 400 076  
Unaudited consolidated financial results for the quarter and nine months ended 31st December,2024

(₹ in Crores, unless otherwise stated)

| Sr. No. | Particulars  | Quarter ended<br>31st December,<br>2024 | Quarter ended<br>30th September,<br>2024 | Quarter ended<br>31st December,<br>2023 | Nine months<br>ended<br>31st December,<br>2024 | Nine months<br>ended<br>31st December,<br>2023 | Year ended<br>31st March,2024 |
|---------|--|---|--|---|--|--|-------------------------------|
|         |  | (Unaudited)                             | (Unaudited)                              | (Unaudited)                             | (Unaudited)                                    | (Unaudited)                                    | (Audited)                     |
| 1       | <b>Income</b>  |   |  |   |  |  |                               |
|         | a) Revenue from operations                                     | 15,972.55                               | 14,444.50                                | 13,572.47                               | 44,486.19                                      | 38,062.28                                      | 50,788.83                     |
|         | b) Other income  | 24.14                                   | 33.52                                    | 32.92                                   | 99.26  | 108.58   | 146.45                        |
|         | <b>Total income</b>  | <b>15,996.69</b>                        | <b>14,478.02</b>                         | <b>13,605.39</b>                        | <b>44,585.45</b>                               | <b>38,170.86</b>                               | <b>50,935.28</b>              |
| 2       | <b>Expenses</b>  |   |  |   |  |  |                               |
|         | a) Purchases of stock-in-trade                                 | 13,376.72                               | 13,243.42                                | 11,330.93                               | 38,594.15                                      | 32,859.65                                      | 43,958.31                     |
|         | b) Change in inventories of stock-in-trade                     | 243.66                                  | (953.74)                                 | 221.38                                  | (808.23)                                       | (472.27)                                       | (683.77)                      |
|         | c) Employee benefits expense                                   | 304.83                                  | 285.24                                   | 234.31                                  | 856.30   | 665.11   | 906.12                        |
|         | d) Finance costs   | 18.21                                   | 16.32                                    | 14.55                                   | 50.49  | 44.71  | 58.13                         |
|         | e) Depreciation and amortisation expense                       | 228.12                                  | 207.78                                   | 189.33                                  | 628.66   | 525.87   | 730.76                        |
|         | f) Other expenses  | 830.10                                  | 775.81                                   | 665.96                                  | 2,311.71                                       | 1,849.66                                       | 2,504.40                      |
|         | <b>Total expenses</b>  | <b>15,001.64</b>                        | <b>13,574.83</b>                         | <b>12,656.46</b>                        | <b>41,633.08</b>                               | <b>35,472.73</b>                               | <b>47,473.95</b>              |
| 3       | <b>Profit before tax</b>                                       | <b>995.05</b>                           | <b>903.19</b>                            | <b>948.93</b>                           | <b>2,952.37</b>                                | <b>2,698.13</b>                                | <b>3,461.33</b>               |
| 4       | <b>Tax expenses</b>  |   |  |   |  |  |                               |
|         | Current tax  | 262.00                                  | 243.61                                   | 244.02                                  | 783.16   | 711.59   | 913.09                        |
|         | Deferred tax charge/(credit)                                   | 9.50                                    | 0.14                                     | 13.82                                   | 12.54  | 13.39  | 12.02                         |
|         | Tax in respect of earlier period/ year                         | 0.01                                    | -  | 0.68                                    | 0.01   | 0.68   | 0.61                          |
| 5       | <b>Net profit after tax</b>                                    | <b>723.54</b>                           | <b>659.44</b>                            | <b>690.41</b>                           | <b>2,156.66</b>                                | <b>1,972.47</b>                                | <b>2,535.61</b>               |
| 6       | Other comprehensive loss (net of tax)                          | (4.26)                                  | (6.30)                                   | (3.79)                                  | (12.91)  | (11.35)  | (8.81)                        |
| 7       | <b>Total comprehensive income for the period / year</b>        | <b>719.28</b>                           | <b>653.14</b>                            | <b>686.62</b>                           | <b>2,143.75</b>                                | <b>1,961.12</b>                                | <b>2,526.80</b>               |
| 8       | <b>Profit/(loss) for the period / year</b>                     | <b>723.54</b>                           | <b>659.44</b>                            | <b>690.41</b>                           | <b>2,156.66</b>                                | <b>1,972.47</b>                                | <b>2,535.61</b>               |
|         | <b>Attributable to:</b>  |   |  |   |  |  |                               |
|         | Equity holders of the parent                                   | 723.72                                  | 659.58                                   | 690.61                                  | 2,157.12                                       | 1,972.92                                       | 2,536.17                      |
|         | Non-controlling interests                                      | (0.18)                                  | (0.14)                                   | (0.20)                                  | (0.46)   | (0.45)   | (0.56)                        |
| 9       | <b>Total comprehensive income for the period / year</b>        | <b>719.28</b>                           | <b>653.14</b>                            | <b>686.62</b>                           | <b>2,143.75</b>                                | <b>1,961.12</b>                                | <b>2,526.80</b>               |
|         | <b>Attributable to:</b>  |   |  |   |  |  |                               |
|         | Equity holders of the parent                                   | 719.46                                  | 653.28                                   | 686.82                                  | 2,144.21                                       | 1,961.57                                       | 2,527.36                      |
|         | Non-controlling interests                                      | (0.18)                                  | (0.14)                                   | (0.20)                                  | (0.46)   | (0.45)   | (0.56)                        |
| 10      | Paid-up equity share capital<br>(Face Value - ₹10/- per share) | 650.73                                  | 650.73                                   | 650.73                                  | 650.73   | 650.73   | 650.73                        |
| 11      | Other equity (excluding revaluation reserves)                  |   |  |   |  |  | 18,047.09                     |
| 12      | Earnings per share (of ₹10/- each) (not annualised):           |   |  |   |  |  |                               |
|         | a) Basic in ₹  | 11.12                                   | 10.14                                    | 10.62                                   | 33.15  | 30.34  | 38.99                         |
|         | b) Diluted in ₹  | 11.10                                   | 10.11                                    | 10.59                                   | 33.07  | 30.28  | 38.93                         |

SIGNED FOR IDENTIFICATION  
BY  
  
SRBC & CO LLP  
MUMBAI





**Notes:-**

- 1 The above consolidated financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules as amended from time to time and other relevant provisions of the Act.
- 2 The above consolidated financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 11th January, 2025.
- 3 The limited review as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the auditors of the Group.
- 4 During the current quarter ended 31st December, 2024, the Group has received orders for demand under Goods and Service Tax Act of ₹ 68.78 crores. The concerned companies have filed appeals with the respective Appellate Authority against cumulative orders of ₹ 235.98 crores for current and previous quarter, for which the hearing is awaited. The concerned companies supported by the external independent expert's advice, are of the view that they have a strong case on merits and accordingly have considered the same as contingent liability and not made any provisions in the consolidated financial results as at 31st December, 2024.

- 5 As at 31st December, 2024, the holding company has the following subsidiaries:

**Subsidiaries**

Avenue E-Commerce Limited

Align Retail Trades Private Limited

Avenue Food Plaza Private Limited

Reflect Healthcare and Retail Private Limited

Nahar Seth & Jogani Developers Private Limited

The Holding Company has investment in FP Ampere Energy Private Limited (investee) w.e.f 24.10.2024, which by share ownership is deemed to be an Associate Company.

Since the Holding Company does not exercise significant influence or control on decisions of the investee, it is not being construed as an Associate Company and therefore it has not been consolidated in the financial results of the Group

- 6 The Group is primarily engaged in the business of retail trades through offline and online channels. There are no separate reportable segment as per IND AS 108 - Operating Segments.
- 7 Previous year / quarter figures are regrouped and rearranged wherever necessary.

For and on behalf of the Board of Directors of  
**Avenue Supermarts Limited**



Ignatius Navil Noronha  
CEO & Managing Director  
DIN : 01787989

Place: Thane

Date: 11th January, 2025

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended****Review Report to  
The Board of Directors  
Avenue Supermarts Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Avenue Supermarts Limited (the "Holding Company"), its subsidiaries (together referred to as "the Group"), for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

| Name of the entity                             | Relationship    |
|--|-----------------|
| Avenue Supermarts Limited                      | Holding Company |
| Avenue E-Commerce Limited                      | Subsidiary      |
| Align Retail Trades Private Limited            | Subsidiary      |
| Nahar Seth & Jogani Developers Private Limited | Subsidiary      |
| Avenue Food Plaza Private Limited              | Subsidiary      |
| Reflect Healthcare and Retail Private Limited  | Subsidiary      |





5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other unaudited interim financial information, in respect of 3 subsidiaries, whose unaudited interim financial results include total revenues of Rs 61.65 crore and Rs 176.16 crore, total net loss after tax of Rs. 3.42 crore and Rs 6.87 crore and total comprehensive loss of Rs. 3.44 crore and Rs 7.06 crore, for the quarter ended December 31, 2024 and period ended on that date respectively, as considered in the Statement which have not been reviewed by their respective independent auditors.

These unaudited interim financial results and other unaudited financial information of these subsidiaries have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the financial results certified by the Management.

For S R B C & CO LLP  
Chartered Accountants  
ICAI Firm registration number: 324982E/E300003



per Vikram Mehta  
Partner

Membership No.: 105938  
UDIN: 25105938BMMMTX6569  
Thane, January 11, 2025





## Avenue Supermarts Limited

Plot No. B-72 & B-72A, Wagle Industrial Estate, Thane (West) , Maharashtra, India - 400 604

Tel.: 91 22 33400500 • e-mail: info@dmartindia.com • Website: www.dmartindia.com

B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – Not Applicable

C. Format for disclosing outstanding default on loans and debt securities –

| Sr. No.   | Particulars  | in INR crore |
|-----------|--|--------------|
| <b>1.</b> | <b>Loans/ revolving facilities like cash credit from banks/ financial institutions</b>           |              |
| A         | Total amount outstanding as on date  | 0            |
| B         | Of the total amount outstanding, amount of default as on date                                    | 0            |
| <b>2.</b> | <b>Unlisted debt securities i.e. NCDs and NCRPS</b>  |              |
| A         | Total amount outstanding as on date  | 0            |
| B         | Of the total amount outstanding, amount of default as on date                                    | 0            |
| <b>3.</b> | <b>Total financial indebtedness of the listed entity including short-term and long-term debt</b> | 0            |

D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter) – Not Applicable

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4<sup>th</sup> quarter) – Not Applicable