

Date: August 14, 2024

To,  
**BSE Limited**  
P. J. Towers  
Dalal Street,  
Mumbai - 400 001

Dear Sir/Madam,

**Sub: Outcome of 04<sup>th</sup> (04/2024-25) Board Meeting of the Board of Directors**  
**BSE Code: 513430**

This is to inform you under Regulation 30, 33 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. on **Wednesday, August 14, 2024** at the Registered Office of the Company at Gayatri House", Ashok Vihar, Near Maitri Avenue Society, Opposite Government Engineering College, Motera, Sabarmati, Ahmedabad-380005, Gujarat, which commenced at 02:45 p.m. and concluded at 03:30 p.m. has, inter-alia, decided the following businesses;

1. Considered and approved un-Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter ended on June 30, 2024 along with limited review report as per Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Considered and Approved the Directors' Report of the Company together with relevant Annexures thereto for the **Financial Year ended on March 31, 2024**.
3. Approved the Notice of the 33<sup>rd</sup> Annual General Meeting ('A.G.M') of the Company. The 33<sup>rd</sup> Annual General Meeting is scheduled to be held on **Saturday, September 28, 2024** at 12.30 p.m. at the Registered Office of the Company at Gayatri House", Ashok Vihar, Near Maitri Avenue Society, Opposite Government Engineering College, Motera, Sabarmati, Ahmedabad-380005, Gujarat.
4. Considered and approved the dates of the book closure fixed from Sunday, September 22, 2024 to Saturday, September 28, 2024 (both days inclusive) for the purpose of holding 33<sup>rd</sup> Annual General Meeting of the Company.

You are requested to take the same on your record.

Thanking you,  
Yours faithfully,  
**For, MAITRI ENTERPRISES LIMITED**

**For, MAITRI ENTERPRISES LIMITED**

  
**DIRECTOR**

**JAIKISHAN AMBWANI**  
**MANAGING DIRECTOR**  
**DIN: 03592680**

**Encl: As above**

# MAITRI ENTERPRISES LIMITED

(Formerly Known as PARTH ALLUMINIUM LIMITED)



## MAITRI ENTERPRISES LIMITED

CIN:L45208GJ1991PLC016853

Registered Office: Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Motera, Sabarmati, Ahmedabad-380005.

E-mail id:compliance@maitrienterprises.com

Phone:079-27506840/27571340

website: www.maitrienterprises.com

### STATEMENT OF UN-AUDITED STANDALONE INTERIM FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. In Lakhs Except EPS and Face Value of Share)

	Particulars	Quarter Ended			Year Ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	769.35	594.21	317.30	1,834.64
II	Other Income	-	7.50	-	26.43
III	<b>Total Income (I+II)</b>	<b>769.35</b>	<b>601.71</b>	<b>317.30</b>	<b>1,861.07</b>
IV	<b>Expenses</b>				
	Cost of materials consumed	425.15	341.30	25.31	651.46
	Purchases of stock-in-trade	161.62	(5.98)	226.60	804.69
	Changes in inventories of work-in-progress and stock-in-trade	107.18	100.51	15.16	56.98
	Employee benefits expense	20.25	22.46	22.78	93.47
	Finance Costs	3.01	43.87	2.01	55.15
	Depreciation and amortization expense	1.30	1.67	1.05	5.13
	Other expenses	28.44	134.00	16.74	182.54
	<b>Total Expenses</b>	<b>746.95</b>	<b>637.83</b>	<b>309.65</b>	<b>1,849.43</b>
V	<b>Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>22.40</b>	<b>(36.13)</b>	<b>7.64</b>	<b>11.64</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/(Loss) before extraordinary items and tax (V-VI)</b>	<b>22.40</b>	<b>(36.13)</b>	<b>7.64</b>	<b>11.64</b>
VIII	Extraordinary items	-	-	-	-
IX	<b>Profit/(Loss) before tax (VII-VIII)</b>	<b>22.40</b>	<b>(36.13)</b>	<b>7.64</b>	<b>11.64</b>
X	<b>Tax Expenses</b>				
	1) Current tax	(6.29)	15.05	(1.92)	(3.63)
	2) Deferred tax	(5.84)	7.01	(1.92)	(4.52)
	3) Short / (Excess) Provision of Income Tax of Previous Years	(0.45)	(0.09)	-	0.21
		-	8.13	-	0.68
XI	<b>Profit/(Loss) for the period/year from continuing operations (IX-X)</b>	<b>16.11</b>	<b>(21.08)</b>	<b>5.72</b>	<b>8.01</b>
XII	<b>Profit / (Loss) from discontinuing operations</b>	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-
XIV	<b>Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)</b>	-	-	-	-
XV	<b>Net Profit / (Loss) for the period/year (XI+XIV)</b>	<b>16.11</b>	<b>(21.08)</b>	<b>5.72</b>	<b>8.01</b>
XVI	<b>Other Comprehensive income</b>				
	A) (i) Items that will not be reclassified to profit or loss				
	(a) Remeasurement of provision for Employee benefits	0.69	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.17)	-	-	-
	B) (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>0.52</b>	<b>-</b>	<b>-</b>	<b>-</b>
XVII	<b>Total Comprehensive Income for the period/year</b>	<b>16.63</b>	<b>(21.08)</b>	<b>5.72</b>	<b>8.01</b>
XVIII	<b>Paid up Equity Share Capital (Face Value Rs.10 each)</b>	<b>440.00</b>	<b>440.00</b>	<b>440.00</b>	<b>440.00</b>
XIX	<b>Other Equity excluding Revaluation Reserve</b>				<b>98.11</b>
XX	<b>Earning per share</b>				
	1) Basic	0.38	(0.48)	0.13	0.18
	2) Diluted	0.38	(0.48)	0.13	0.18

BY ORDER OF THE BOARD OF DIRECTORS,

For, MAITRI ENTERPRISES LIMITED

FOR, MAITRI ENTERPRISES LIMITED

DIRECTOR

MR. JAIKISHAN AMBWANI  
MANAGING DIRECTOR  
DIN: 03592680

PLACE: AHMEDABAD  
DATE : AUGUST 14, 2024

# MAITRI ENTERPRISES LIMITED

(Formerly Known as PARTH ALLUMINIUM LIMITED)



## MAITRI ENTERPRISES LIMITED

(CIN:L45208GJ1991PLC016853)

Regd. Office: "Gayatri House", Ashok Vihar, Near Maitri Avenue Society, Motera, Sabarmati, Ahmedabad-380005.

E-mail id: compliance@maitrienterprises.com Phone: 079-27506840/27571340 website: www.maitrienterprises.com

### STATEMENT OF UN-AUDITED STANDALONE INTERIM FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. In Lakhs Except EPS and Face Value of Share)

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	Un-Audited	Audited	Un-Audited	Audited
<b>1 Segment Revenue</b>				
(a) Segment - Sale of Services	588.78	418.99	-	827.69
(b) Segment - pharmaceutical Goods	168.24	160.34	-	927.41
(c) Unallocated	12.34	14.87	-	79.53
<b>Total</b>	<b>769.35</b>	<b>594.21</b>	-	<b>1,834.64</b>
Less: Inter Segment Revenue	-	-	-	-
<b>Revenue From Operations</b>	<b>769.35</b>	<b>594.21</b>	-	<b>1,834.64</b>
<b>2 Segment Results</b>				
(a) Segment - Sale of Services	59.16	40.72	-	71.68
(b) Segment - pharmaceutical Goods	-21.34	(96.20)	-	(82.93)
(c) Unallocated	-15.43	63.23	-	78.04
<b>Total</b>	<b>22.40</b>	<b>7.75</b>	-	<b>66.79</b>
Less: (i) Interest	-	(43.87)	-	(55.15)
<b>Net Profit Before Tax</b>	<b>22.40</b>	<b>(36.13)</b>	-	<b>11.64</b>

BY ORDER OF THE BOARD OF DIRECTORS,  
FOR, MAITRI ENTERPRISES LIMITED

For, MAITRI ENTERPRISES LIMITED

  
DIRECTOR

PLACE: AHMEDABAD  
DATE : AUGUST 14, 2024

MR. JAIKISHAN AMBWANI  
MANAGING DIRECTOR  
DIN: 03592680



## Explanatory notes to the Statement of Unaudited interim Standalone Financial Results for the three-months period ended June 30, 2024

1. The information presented in the financial results is extracted from the unaudited Interim condensed statement of financial results for the three-months period ended June 30, 2024 have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules as amended from time to time.
2. Audited Standalone Interim Statement of Financial Results for the three months ended March 31, 2024 have been prepared on the basis of the audited standalone financial statements for the year ended March 31, 2024, which are prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. These results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on August 14, 2024. The statutory auditors have expressed an unmodified audit opinion on these results.
3. The Statutory Auditors of the company have been appointed w.e.f February 7, 2024 by board of directors to fill casual vacancy in place of resignation of statutory auditors of the company under the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the rules framed there under have conducted limited review of the financial results for the quarter ended June 30, 2024.
4. The Statutory Auditors of the Company carried out a limited review of the figures for the Quarter ended June 30, 2024, and expressed an unmodified review conclusion.
5. In accordance with Ind AS 108 - Operating Segments, the Company has disclosed the condensed Standalone segment information. Further, comparative figures for the period ended June 30, 2023 has not been provided since segment reporting not applicable for that period.
6. Tax expenses include current tax and deferred tax.
7. Figures for the previous periods/ year have been re-grouped/ re-classified / re-casted to conform to the classification of the current period.

MAITRI ENTERPRISES LIMITED

**For, MAITRI ENTERPRISES LIMITED**

JAIKISHAN R. AMBWANI  
(MANAGING DIRECTOR)  
DIN : 03592680

  
**DIRECTOR**

DATE : 14/08/2024

PLACE: AHMEDABAD





**Dinesh R.  
Thakkar & Co.**

**CHARTERED ACCOUNTANTS**

**Independent Auditor's Limited Review Report on Un-Audited Standalone Quarterly Financial Results of Maitri Enterprises Limited ("The Company") pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended for the period ended June 30, 2024**

To,  
Board of Directors of  
Maitri Enterprises Limited  
Ahmedabad

**INTRODUCTION**

1. We have reviewed the accompanying statement of Un-Audited Standalone Financial Results of **Maitri Enterprises Limited** ("the Company") (CIN: L45208GJ1991PLC016853) having its registered office at "Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Opposite Government Engineering College, Motera, Sabarmati, Ahmedabad-380005, Gujarat" for the Quarter ended June 30, 2024, ("the Statement"), being submitted by the company pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.

**SCOPE OF REVIEW**

3. We conducted our review in accordance with the Standards on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





**Dinesh R.  
Thakkar & Co.**

**CHARTERED ACCOUNTANTS**

#### CONCLUSION

4. Based on our review conducted as stated in above Paragraph, 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 Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in the terms of Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of these matters.

PLACE: AHMEDABAD

DATE : 14/08/2024

FOR, DINESH R THAKKAR & CO.

CHARTERED ACCOUNTANTS

FRN: 102612W

DINESH R. THAKKAR

(PARTNER)

M.NO.038216

UDIN: 24038216BKEEMJ3029





# MAITRI ENTERPRISES LIMITED

(Formerly Known as PARTH ALLUMINIUM LIMITED)



## MAITRI ENTERPRISES LIMITED

(CIN: L45208GJ1991PLC016853)

Registered Office: Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Motera, Sabarmati, Ahmedabad-380005.

E-mail id: compliance@maitrienterprises.com Phone:079-27506840/27571340 website: www.maitrienterprises.com

### STATEMENT OF UNAUDITED CONSOLIDATED INTERIM FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. In Lakhs Except EPS and Face Value of Share)

Particulars	Quarter Ended			Year Ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	Audited	Audited	Un-Audited	Audited
I Revenue From Operations	771.84	631.16	348.84	1,901.22
II Other Income	-	1.95	-	12.93
III <b>Total Income(I+II)</b>	<b>771.84</b>	<b>633.11</b>	<b>348.84</b>	<b>1,914.15</b>
IV <b>Expenses</b>				
Cost Of Materials Consumed	425.15	341.30	25.31	651.46
Purchases Of Stock-In-Trade	156.90	(19.16)	243.50	790.62
Changes In Inventories Of Work-In-Progress And Stock-In-Trade	113.73	165.48	28.60	141.58
Employee Benefits Expense	20.25	22.46	24.01	94.95
Finance Costs	4.01	44.23	8.27	73.23
Depreciation And Amortization Expense	1.51	2.11	1.27	6.21
Other Expenses	29.28	138.48	18.73	197.79
<b>Total Expenses</b>	<b>750.83</b>	<b>694.90</b>	<b>349.69</b>	<b>1,955.84</b>
V <b>Profit/(loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>21.00</b>	<b>(61.79)</b>	<b>(0.84)</b>	<b>(41.69)</b>
VI Exceptional Items	-	-	-	-
VII <b>Profit/(loss) before extraordinary items and tax (V-VI)</b>	<b>21.00</b>	<b>(61.79)</b>	<b>(0.84)</b>	<b>(41.69)</b>
VIII Extraordinary items	-	-	-	-
IX <b>Profit/(loss) before tax (VII-VIII)</b>	<b>21.00</b>	<b>(61.79)</b>	<b>(0.84)</b>	<b>(41.69)</b>
X <b>Tax Expenses</b>				
1) Current tax	(6.29)	15.41	-	(3.27)
2) Deferred tax	(5.84)	7.01	-	(4.52)
3) Short / (Excess) Provision of Income Tax of Previous Years	(0.45)	0.00	-	0.30
	-	8.40	-	0.95
XI <b>Profit/(Loss) for the period /year from continuing operations (IX-X)</b>	<b>14.71</b>	<b>(46.38)</b>	<b>(0.84)</b>	<b>(44.95)</b>
XII <b>Profit / (Loss) from discontinuing operations</b>	-	-	-	-
XIII Tax expenses of discontinuing operations	-	-	-	-
XIV Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV <b>Net Profit / (Loss) for the period/year (XI+XIV)</b>	<b>14.71</b>	<b>(46.38)</b>	<b>(0.84)</b>	<b>(44.95)</b>
XVI <b>Other Comprehensive income</b>				
A) (i) Items that will not be reclassified to profit or loss	-	-	-	-
(a) Remeasurement of provision for Employee benefits	0.69	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.17)	-	-	-
B) (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
<b>Total Other Comprehensive Income for the period /year</b>	<b>0.52</b>	<b>-</b>	<b>-</b>	<b>-</b>
XVII <b>Total Comprehensive Income for the period /year</b>	<b>15.23</b>	<b>(46.38)</b>	<b>(0.84)</b>	<b>(44.95)</b>
XVIII <b>Paid up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>440.00</b>	<b>440.00</b>	<b>440.00</b>	<b>440.00</b>
XIX <b>Other Equity (excluding Revaluation Reserve)</b>	-	-	-	11.89
XX <b>Earning per share</b>				
1) Basic	0.33	(1.05)	(0.02)	(1.02)
2) Diluted	0.33	(1.05)	(0.02)	(1.02)

BY ORDER OF THE BOARD OF  
FOR, MAITRI ENTERPRISES LIMITED

For, MAITRI ENTERPRISES LIMITED

DIRECTOR

MR. JAIKISHAN AMBWANI  
MANAGING DIRECTOR  
DIN: 03592680

PLACE: AHMEDABAD  
DATE : AUGUST 14, 2024

Regd. Office : Gayatri House, Nr. Maitri Avenue, Ashok Vihar, Sabarmati - Gandhinagar Highway,  
Motera, Ahmedabad-380 005, Phone : 079-27506840 / 079-27571340,  
Email : compliance@maitrienterprises.com, Visit us at : www.maitrienterprises.com CIN No.: L45208GJ1991PLC016853

# MAITRI ENTERPRISES LIMITED

(Formerly Known as PARTH ALLUMINIUM LIMITED)



## MAITRI ENTERPRISES LIMITED

(CIN: L45208GJ1991PLC016853)

Regd. Office: "Gayatri House", Ashok Vihar, Near Maitri Avenue Society, Motera, Sabarmati, Ahmedabad-380005.

E-mailid: compliance@maitrienterprises.com Phone: 079-27506840/27571340 website: www.maitrienterprises.com

### STATEMENT OF UNAUDITED CONSOLIDATED INTERIM FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. In Lakhs Except EPS and Face Value of Share)

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	Un-Audited	Audited	Un-Audited	Audited
<b>1 Segment Revenue</b>				
(a) Segment - Sale of Services	588.78	459.29		827.69
(b) Segment - pharmaceutical Goods	170.72	157.00	-	994.00
(c) Unallocated	12.34	14.87	-	79.53
<b>Total</b>	<b>771.84</b>	<b>631.16</b>	-	<b>1,901.22</b>
Less: Inter Segment Revenue	-	-	-	-
<b>Revenue From Operations</b>	<b>771.84</b>	<b>631.16</b>	-	<b>1,901.22</b>
<b>2 Segment Results</b>				
(a) Segment - Sale of Services	59.16	40.72	-	71.68
(b) Segment - pharmaceutical Goods	(21.53)	(96.80)	-	(97.72)
(c) Unallocated	(16.63)	38.53	-	57.59
<b>Total</b>	<b>21.00</b>	<b>(17.55)</b>	-	<b>31.55</b>
Less: (i) Interest	-	(44.23)	-	(73.23)
<b>Net Profit Before Tax</b>	<b>21.00</b>	<b>(61.78)</b>	-	<b>(41.69)</b>

BY ORDER OF THE BOARD OF  
For, MAITRI ENTERPRISES LIMITED FOR, MAITRI ENTERPRISES LIMITED

  
DIRECTOR

MR. JAIKISHAN AMBWANI  
MANAGING DIRECTOR  
DIN: 03592680

PLACE: AHMEDABAD  
DATE : AUGUST 14, 2024



## Explanatory notes to the Statement of Unaudited interim Consolidated Financial Results for the three-months period ended June 30, 2024

1. The information presented in the financial results is extracted from the unaudited Interim condensed statement of financial results for the three-months period ended June 30, 2024 have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules as amended from time to time.
2. Audited Consolidated Interim Statement of Financial Results for the three months ended March 31, 2024 have been prepared on the basis of the audited Consolidated financial statements for the year ended March 31, 2024, which are prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. These results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on August 14, 2024. The statutory auditors have expressed an unmodified audit opinion on these results.
3. The Statutory Auditors of the company have been appointed w.e.f February 7, 2024 by board of directors to fill casual vacancy in place of resignation of statutory auditors of the company under the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the rules framed there under have conducted limited review of the financial results for the quarter ended June 30, 2024.
4. The Statutory Auditors of the Company carried out a limited review of the figures for the Quarter ended on June 30, 2024, and expressed an unmodified review conclusion.
5. In accordance with Ind AS 108 - Operating Segments, the Company has disclosed the condensed consolidated segment information. Further, comparative figures for the period ended June 30, 2023 has not been provided since segment reporting as per "Ind AS 108" not applicable for that period.
6. Tax expenses include current tax and deferred tax.
7. Figures for the previous periods/ year have been re-grouped/ re-classified / re-casted to conform to the classification of the current period.

MAITRI ENTERPRISES LIMITED

For, MAITRI ENTERPRISES LIMITED



DIRECTOR

JAIKISHAN R. AMBWANI  
(MANAGING DIRECTOR)  
DIN : 03592680

DATE : 14/08/2024

PLACE: AHMEDABAD



**Dinesh R.  
Thakkar & Co.**

**CHARTERED ACCOUNTANTS**

**Independent Auditor's Limited Review Report on Un-Audited Consolidated Quarterly Financial Results of Maitri Enterprises Limited ("The Parent Company") pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended for the period ended June 30, 2024**

To,  
Board of Directors of  
Maitri Enterprises Limited  
Ahmedabad

**INTRODUCTION**

1. We have reviewed the accompanying statement of Un-Audited Consolidated Financial Results of **Maitri Enterprises Limited** ("the Parent Company") (CIN: L45208GJ1991PLC016853) and its subsidiary (the Parent company and its subsidiary together referred to as "the Group") having its registered office at "Gayatri House, Ashok Vihar, Near Maitri Avenue Society, Opposite Government Engineering College, Motera, Sabarmati, Ahmedabad-380005, Gujarat" for the Quarter ended June 30, 2024 ("the Statement"), being submitted by the Parent Company pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.

**SCOPE OF REVIEW**

3. We conducted our review in accordance with the Standards on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of the Parent company's personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.







**Dinesh R.  
Thakkar & Co.**

**CHARTERED ACCOUNTANTS**

4. The statement includes result of BSA Marketing Private Limited being fully owned subsidiary of the Parent Company.

#### CONCLUSION

5. Based on our review conducted as stated in above Paragraph, 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 Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in the terms of Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of these matters.

PLACE: AHMEDABAD

DATE : 14/08/2024

FOR, DINESH R THAKKAR & CO.

CHARTERED ACCOUNTANTS

FRN: 102612W

DINESH R. THAKKAR

(PARTNER)

M.NO.038216

UDIN: 24038216BKEEMK9494

