

Core #1, Scope Complex, 7, Institutional Area, Lodhi Road, New Delhi -110003. Phone No:24362200; 24361889 Email: mmtc@mmtclimited.com Website: www.mmtclimited.com CIN No.L51909DL1963GOI004033

No.BS/SE./325/2024

13th February, 2025

To

Symbol & Series:MMTC/EQ	Company scrip Code:513377
400051	Dalal Street, Mumbai 400 001
National Stock Exchange of India Ltd. Exchange Plaza, Bandra Kurla Complex, Bandra(East), Mumbai	Bombay Stock Exchange Ltd. Phiroze Jeejeebhoy Towers
The Listing Department	Department of Corporate Services,

Sub: Unaudited Financial Results & Limited Review Report for the Quarter ended on 31st December, 2024 pursuant to Regulation 33 of SEBI(LODR) Regulations, 2015.

Dear Madam/Sir,

Further to our notice of even number dated 30-01-2025 intimating about the meeting of the Board of directors to consider and approve the Quarterly Unaudited Financial Results for the quarter ended on 31st December, 2024 please find enclosed **a copy of Unaudited Financial Results for the Quarter ended on 31st December, 2024** which were approved and taken on record by the Board of Directors of MMTC Limited in its **meeting held today, i.e., 13th February, 2025.**

Pursuant to Clause 3 of the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of the Limited Review Report dated 13.02.2025 on the Unaudited Financial Results for the said quarter from the Statutory Auditor, M/s. DINESH JAIN & ASSOCIATES, Chartered Accountants, is also forwarded herewith. The results will also be disseminated on the company's website at www.mmtclimited.com.

The meeting commenced at 1530hrs and concluded at 1700 hrs.

Thanking you,

Yours faithfully For MMTC Limited

(A.K. MISRA) Company Secretary

Encls: As above

A-115, Vikas Marg, 2nd Floor Shakarpur, Delhi -110092 Tel: 22509061, 42487261

Mob.: 9810092750

E-mail: dkjain440@gmail.com

Independent Auditor's Review Report on Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December 2024 of the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO,

THE BOARD OF DIRECTORS OF

MMTC LIMITED

- We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of MMTC LIMITED ("the Company"), for the quarter and nine months ended 31st December, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 (ICAI). 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 company personnel and analytical procedures, applied to financial data, and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter:

We draw attention to the following matters in the notes to the statement:

Note No. 1, which states in terms of the court order dated 06.05.2022 & 07.07.2022 passed by the Hon'ble Delhi High Court in the matter of Anglo Coal case, an amount of Rs. 1088.62 crore has been deposited with Delhi HC and the final amount is subject to judgement/clarification of Hon'ble Court. Provision of Rs. 1054.87 crore has already been made in the books of accounts. Next date of hearing is 14.02.2025.

Note No. 2, wherein it is stated that consequent to receipt of divestment of NINL;

a) An amount of Rs. 911.16 crore (MMTC's share Rs. 484.14 crore) was held back and same was kept in interest bearing Escrow account towards contingent liabilities, out of which Rs. 82.96 crore (MMTC's share Rs. 43.42 crore) was settled on 25.04.2023. Balance amount of Rs. 828.20 crore (MMTC share Rs. 440.05 crore) was kept in FD which subsequently matured on 04.07.2024 and out of which Rs.32.35 crore (MMTC's share of Rs. 17.19 crore) relating to non-tax liability was released, since the retention period of 2 years for non-tax liability was completed on 03.07.2024 and no claim was received. MMTC received its share of Rs. 17.19 crore on 04.07.2024. Balance amount of Rs. 795.85 crore (MMTC's share Rs. 422.86 crore) was further kept in FDs for a period of one year, maturing on 04.07.2025. An amount of Rs. 32.86 crore (net of TDS) has been received on 09.07.2024 relating to interest accrued on FD of Rs. 828.20 crore.

Further Rs. 20.91 crores was settled on 09.09.2024 and MMTC's share Rs. 10.52 crore, after adjusting the settlement amount of Rs. 1.11 crores (paid to NINL/ Sales tax Authority), was credited in MMTC's account on 18.09.2024. Balance amount of Rs. 774.94 crore (MMTC's share Rs. 411.75 crore) is further kept in FDs maturing on 04.07.2025. An amount of Rs. 0.64 crore (net of TDS) has been received on 20.09.2024 relating to interest for the period 04.07.2024 to 18.09.2024 on pre maturing of FD for Rs. 122.75 crore.

b) As per the clause of Share Purchase Agreement (SPA) for divestment of NINL, any unforeseen liability on NINL post divestment shall be borne by Sellers/Promoters as per the warranty clause of SPA and the aggregate liability of the Sellers and Promoters cannot exceed 20% of the amount received by the sellers from Bid amount, by way of sale consideration and discharge of their respective Seller Debt. MMTC's maximum liability in this regard, if any, works out to Rs. 1067 crore.

Note No. 3, which states that an amount of Rs. 45.21 crore was paid to FCI on 24.06.2024 as per the decision of Committee of Secretaries of AMRCD in respect of FCI's Claim against MMTC for an amount of Rs. 92.18 crore in connection with wheat export from Central Pool Stocks during 2012-14.

Note No. 4, which states that on 06.11.2023 an amount of Rs. 40 crore has been extended as interest bearing advance/loan by company to CPF Trust for payment to VRS employees. Repayment of Rs. 4 crore has been made by CPF Trust on 22.05.2024. Balance amount will be paid by Trust to MMTC on receipt of funds by Trust from its investment after required adjustment, if any. An amount of Rs. 1.82 crore (Rs. 1.08 crore during FY 2023-24) has been accounted for as interest from CPF Trust for the nine months ended 31.12.2024.

Note No. 5, which states that the Company have opened Voluntary Retirement Scheme (VRS) on 17.09.2024 for MMTC and MICA employees. Voluntary Retirement of 9 number of employees has been accepted under VRS. The employee benefit expenses include an amount of Rs. 6.75 crore as VRS expenses for the nine months ended 31.12.2024.

Note No.6, which states that an amount of Rs. 3.47 crore has been provided for PRMB Scheme for open and closed group pertaining to FY 2023-24 during the previous quarter. Further an amount of Rs. 1.51 crore has been provided for PRMB Scheme for open group for nine months ended on 31.12.2024.



Note No.7, which states that the DTA custom Bonds of DRO camp office for an amount of Rs. 9.96 crore has been cancelled and closed by customs department. The contingent liabilities of the company to the extent of Rs. 9.96 crore has been reduced as on 31.12.2024.

For DINESH JAIN & ASSOCIATES CHARTERED ACCOUNTANTS

FRN: 004885N

Place: New Delhi Date: 13-02-2025

(NEHA JAIN) FCA Partner M.No. 514725

UDIN: 25514725BMLJDM7937

MMTC LIMITED

CIN: L51909DL1963GOI004033 (A Govt of India Enterprise)

Core - 1, Scope Complex 7, Institutional Area, Lodhi Road New Delhi - 110 003.

Email: mmtc@mmtclimited.com Website : www.mmtclimited.com

	ent of Standalone Unaudited Financial Results for the Quarter Particulars		Quarter Ended		(Rs. in Cr	Year ended	
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
l In	ncome	((0.1)	(0.1.0.0.0.0.0)	(Gridaditou)	(Ondadisou)	(Addition)
1000	evenue From Operations	0.25	1.56	0.73	2.46	4.70	5.34
	ther Income	35.06	43.02	62.60	216.18	134.65	199.00
	Total Income	35.31	44.58	63.33	218.64	139.35	204.34
2 E	xpenses						201.0
-	ost of material consumed	-	-	-	-		0.23
P	urchase of Stock in Trade		_		_		
C	hanges in inventories of finished goods, stock in trade						
ar	nd work in progress	-	-	-		0.79	0.57
E	mployees' Benefit Expenses	24.41	23.52	29.89	90.90	111.06	133.50
Fi	nance Cost	0.55	0.12	(0.99)	0.77	0.55	0.70
D	epreciation & Amortization Expenses	1.00	1.01	0.98	3.02	2.99	4.34
0	ther Expenses						
	Operating expenses	0.30	0.13	1.45	0.81	1.57	0.99
(ii) Administrative expenses	6.10	8.15	5.76	22.17	21.03	30.91
(ii	i) Others	12	1-	_ =	-	= =	1.69
	Total expenses	32.36	32.93	37.09	117.67	137.99	172.93
3 P	rofit/(loss) before exceptional items and tax (1-2)	2.95	11.65	26.24	100.97	1.36	31.41
4 E>	cceptional Items (Income)/Expense	(0.05)	(27.75)	(0.01)	16.34	(43.65)	(44.62
5 P	rofit Before Tax (3-4)	3.00	39.40	26.25	84.63	45.01	76.03
6 Ta	ax expense						
C	urrent tax	2.47	1.56	3.35	14.65	8.62	17.16
A	djustments relating to prior periods	1.09	(0.32)	-	0.77	-	(2.17
D	eferred tax	-	-	-	-	-	(7.17
To	otal Tax Expenses	3.56	1.24	3.35	15.42	8.62	7.82
7 P	rofit/(loss) for the Period (5-6)	(0.56)	38.16	22.90	69.21	36.39	68,21
8 0	ther Comprehensive Income						
-	ems that will not be reclassified to profit or loss:						
	Remeasurements of the defined benefit plans	0.12	0.07	_	0.28	(0.01)	(4.09
	Equity Instruments through other comprehensive income	19.18	12.88	10.75	32.84	20.89	24.38
	Income Tax relating to these items	13.10	12.00	10.75	32.04	20.09	
		40.00	40.05	- 40 ==		-	1.03
-	ther Comprehensive Income (Net of Tax)	19.30	12.95	10.75	33.12	20.88	21.32
9 10	otal Comprehensive Income for the period (7+8)	18.74	51.11	33.65	102.33	57.27	89.53
-							
-	arnings per equity share :						
) Basic	(0.00)	0.25	0.15	0.46	0.24	0.45
) Diluted aid up Equity Share Capital, (Face Value ₹ 1/-)	(0.00)	0.25	0.15	0.46	0.24	0.45
		-					150.00
0	ther Equity						1204.36
PART II Informat	tion for the Quarter and Nine Months ended on 31/12/2024					(Ps. in Crores)	
	Particulars	1	Quarter Ended			(Rs. in Crores)	Year ended
	i anound	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
_		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A P	ARTICULARS OF SHAREHOLDING	,	,	,	,	,	(**************************************
	ublic shareholding						
	-Number of shares	151096857	151096857	151096857	151096857	151096857	151096857
	-Percentage of shareholding	10.07	10.07	10.07	10.07	10.07	10.07
2 P	Promoters and Promoter Group Shareholding						
30	Pledged / Encumbered						
	-Number of shares						
	-Percentage of shares (as a % of the total	1					
	shareholding of promoter and promoter group)	1					
	-Percentage of shares (as a % of the total						
	share capital of the company)						
b)	Non - encumbered	1					
-	-Number of shares	1348903143	1348903143	1348903143	1348903143	1348903143	134890314
	-Number of shares -Percentage of shares (as a % of the total shareholding	1546903143	1040303143	1040505145	1040303143	1340303143	134030314
		100.00	100.00	100.00	100.00	100.00	100.00
	of the Promoter and Promoter group) -Percentage of shares (as a % of the total	100.00	100,00	100.00	100.00	100.00	100.00
			90.02	90.02	90.00	90.02	89.93
	share capital of the company)	89.93	89.93	89.93	89.93	89.93	8

Particulars	MPLAINTS Descriptions for equater in graph equater in		3 months ended					
Pending at the beginning of the quarter 0	be beginning of the quarter () o luring the q	Particulars						
Pending at the beginning of the quarter 0 0 0 0 0 0 0 0 0	be beginning of the quarter () o luring the q							
Received during the quarter 0 Disposed of	ing the quarter uniter of the quarter of the presented at the end of the quarter of the presented at the end of the quarter of quarter of the		0					
Disposed of during the quarter Particulars Particulars Quarter Ended Shieward Field Shieward Field Quarter Ended Shieward Field Quarter Ended Shieward Field Quarter Ended Quarter End	Particulars							
Remaining unresolved at the end of the quarter	Particulars							
RT III gmentwise Revenue, Results and Assets & Liabilities Particulars Quarter Ended Nine Month Ended 31-Dec-24 30-Sep-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Dec-24 30-Sep-24 31-Dec-24 31-Dec-24 31-Dec-23 Segment Revenue (Unaudited) (Unaudited) (Unaudited) One of the composition of the compos	Particulars Classifilies Cluster Ended Nine Month Ended Year ended State S	1	"					
Particulars	Particulars	Remaining unresolved at the end of the quarter						
Particulars Quarter Ended Nine Month Ended 31-Dec-24 31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-24 31-Dec-23 31-Dec-24 31-	Particulars	TIII TS						
31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-23 31-D	31-Dec-24 31-Dec-25 31-Dec-25 31-Dec-25 31-Mar- (Unaudited)						(Rs. in Crores)
Conservation Cons		Particulars		Quarter Ended	1	Nine Mor	nth Ended	Year ende
Segment Revenue a Precious Metals - - 0.01 1.17 b) Metals - - 0.01 - 1.17 c) Minerals - - 0.01 - 1.17 c) Minerals - - - - - d) Coal & Hydrocarbon - - - - e) Agro Products - - - - f) Fartilizers 0.25 1.56 0.72 2.46 3.53 TOTAL 0.25 1.56 0.73 2.46 4.70 Less: Inter-Segment revenue NIL NIL NIL NIL NIL Nut revenue 0.25 1.56 0.73 2.46 4.70 Segment Results 0.25 1.56 0.73 2.46 4.70 Segment Less: 0.25 1.56 0.73 2.46 4.70 Segment Labelate expenditure net of unallocable income 0.25 1.43 0.03 1.65 2.34 Segment Assets 0.25 1.43 0.03 1.65 2.34 Segment Labelate 0.25 0.25 0.25 0.25 0.25 0.25 Segment Labelate 0.25 0.25 0.25 0.25 0.25 0.25 0.25 Segment Labelate 0.25 0	renue etais		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
a) Precious Metals b) Metals c) Minerals c) Coal & Hydrocarbon e) Agror Products c) Freditizers c) Fr	etals		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
D) Metals	recarbon cts	Segment Revenue						
C) Minerals C		a) Precious Metals	-	-	0.01	-	1.17	1
O Coal & Hydrocarbon		b) Metals	-	-	-		-	-
e) Agro Products f) Fertilizers g) Others g) O		c) Minerals	- 1	-	-	2	=	· .
e) Agro Products f) Fertilizers g) Others g) O		d) Coal & Hydrocarbon	- 1	- 1	-	-	- 1	
Fertilizers			_		_	_	_	8
O) Others				_				
TOTAL		E PART SOURCE CONTROL CO	0.25	1.56	0.72	2.46	2.52	
Net revenue	NIL							4
Net revenue	0.25 1.56 0.73 2.46 4.70				-			
Segment Results Gross Profit/(Loss) from operations from each segment a) Precious Metals	Set In the set of the	Less: Inter Segment revenue	NIL	NIL	NIL	NIL	NIL	
Gross Profit/(Loss) from operations from each segment a) Precious Metals	Cocarbon	Net revenue	0.25	1.56	0.73	2.46	4.70	
a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others f) Fertilizers g) Others f) Interest(Net) ii) Other un-allocable expenditure net of unallocable income Particulars Particulars Particulars Particulars Quarter Ended Auguate Ended Auguate Ended Auguate Septe Assets a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others f) Minerals d) Coal & Hydrocarbon f) Metals f	rocarbon	Segment Results						
Dimerals	rocarbon cts	Gross Profit/(Loss) from operations from each segment						
Dimerals	rocarbon cts	a) Precious Metals	- 1		-		0.25	
c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others (0.05) 1.43 0.03 1.65 2.09 TOTAL (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.65 (0.05) 1.43 0.03 1.6	Company Comp							
d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others (0.05) 1.43 0.03 1.65 2.09 TOTAL (0.05) 1.43 0.03 1.65 2.09 TOTAL (0.05) 1.43 0.03 1.65 2.09 TOTAL (0.05) 1.43 0.03 1.65 2.04 Less: i) Interest(Net) ii) Other un-allocable expenditure net of unallocable income 28.81 1.11 28.12 15.60 55.28 Profit before tax 3.00 39.40 26.25 84.63 45.01 Particulars Quarter Ended 31-Dec-24 30-Sep-24 31-Dec-23 31-Dec-24 31-Dec-24 (Unaudited) (Unaudited) (Unaudited) (Unaudited) Segment Assets a) Precious Metals b) Metals 9.70 9.70 7.65 9.70 7.65 c) Minerals 40 Coal & Hydrocarbon 1149.14 1194.85 1147.96 1149.14 1147.96 e) Agro Products 9.04 717.66 1656.83 1749.28 1656.83 TOTAL TOTAL 2.16 7.70 21.67 7.70 21.67 7.70 21.67 7.70 21.67 7.70 21.67 7.70 21.67 7.70 21.67 7.70 21.67 7.70	Company Comp	And the second s						
e) Agro Products f) Fertilizers g) Others (0.05) 1.43 0.03 1.65 2.09 TOTAL (0.05) 1.43 0.03 1.65 2.34 Less: i) Interest(Net) ii) Other un-allocable expenditure net of unallocable income Profit before tax Particulars Quarter Ended Nine Month Ended	Company Comp				-		-	
Total Fertilizers Fertil	Company Comp		- 1	-		- 1	-	
g) Others	(0.05) 1.43 0.03 1.65 2.34 (15t) est(Net) (31.86) (39.08) (54.34) (98.58) (97.95) (15t) r un-allocable expenditure net of unallocable income 28.81 1.11 28.12 15.60 55.28 7 ax 3.00 39.40 26.25 84.63 45.01 7 Quarter Ended Nine Month Ended Year end 31-Dec-24 30-Sep-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Mar- (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) ests etals 19.81 18.80 19.34 19.81 19.34 19.34 19.81 19.34 19.34 19.81 19.34 19.34 19.81 19.34 19							
TOTAL	(0.05) 1.43 0.03 1.65 2.34 (15t) est(Net) (31.86) (39.08) (54.34) (98.58) (97.95) (15t) r un-allocable expenditure net of unallocable income 28.81 1.11 28.12 15.60 55.28 7 ax 3.00 39.40 26.25 84.63 45.01 7 Quarter Ended Nine Month Ended Year end 31-Dec-24 30-Sep-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Mar- (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) ests etals 19.81 18.80 19.34 19.81 19.34 19.34 19.81 19.34 19.34 19.81 19.34 19.34 19.81 19.34 19					-	-	
Less: i) Interest(Net)	st(Net) (31.86) (39.08) (54.34) (98.58) (97.95) (150 m un-allocable expenditure net of unallocable income at the invalidation of the invalidation		(0.05)	1.43	0.03	1.65	2.09	
i) Interest(Net) ii) Other un-allocable expenditure net of unallocable income 28.81 28.81 1.11 28.12 15.60 55.28 Profit before tax 3.00 39.40 26.25 84.63 45.01 Particulars Quarter Ended 31-Dec-24 30-Sep-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-23 (Unaudited) (Unaudit	Recommondation 1.11 28.12 15.60 55.28 77 3.00 39.40 26.25 84.63 45.01 77 77 7.70 15.60 77 7.70 15.60 77 7.70 15.60 77 7.70 15.60 77 7.70 15.60 77 7.70 15.60 77 7.70 15.60 77 7.70 7.60 77 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70	TOTAL	(0.05)	1.43	0.03	1.65	2.34	
Particulars Quarter Ended Nine Month Ended 31-Dec-24 31-	Recommondation 1.11 28.12 15.60 55.28 77 3.00 39.40 26.25 84.63 45.01 77 77 7.70 15.60 77 7.70 15.60 77 7.70 15.60 77 7.70 15.60 77 7.70 15.60 77 7.70 15.60 77 7.70 15.60 77 7.70 7.60 77 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70 7.60 7.70	Less:						
Profit before tax 3.00 39.40 26.25 84.63 45.01	Section Sect	i) Interest(Net)	(31.86)	(39.08)	(54.34)	(98.58)	(97.95)	(150
Profit before tax 3.00 39.40 26.25 84.63 45.01	Section Sect	ii) Other un-allocable expenditure net of unallocable income	28.81	1.11	28.12	15.60	55.28	7
Particulars Quarter Ended 31-Dec-24 30-Sep-24 31-Dec-23 31-Dec-24	Quarter Ended Nine Month Ended Year end 31-Dec-24 30-Sep-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Dec-23 31-Dec-24 31-Dec-23 31-Mar-(Unaudited) (Unaudited) (Audited) (Unaudited) (Audited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) (Unaudited)							7
31-Dec-24 30-Sep-24 31-Dec-23 31-Dec-24 31-Dec-23 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited)	31-Dec-24 30-Sep-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Mar- (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) (Audited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) (Audited) (Unaudited) (Unaudited) (Unaudited) (Audited) (Audited) (Unaudited) (Unaudited) (Unaudited) (Audited) (Unaudited)							
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h) Unallocated Assets 1749.28 1717.66 1656.83 1749.28 1656.83 TOTAL ASSETS 3216.57 3230.02 3119.81 3216.57 3119.81 Segment Liabilities	Id Assets 1749.28 1717.66 1656.83 1749.28 1656.83 <td>a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon</td> <td>(Unaudited) 19.81 9.70 21.58 1149.14</td> <td>30-Sep-24 (Unaudited) 18.80 9.70 21.40 1194.85 220.14</td> <td>31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02</td> <td>31-Dec-24 (Unaudited) 19.81 9.70 21.58 1149.14 220.33</td> <td>31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02</td> <td>(Audited) 1 2 2 114 20</td>	a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon	(Unaudited) 19.81 9.70 21.58 1149.14	30-Sep-24 (Unaudited) 18.80 9.70 21.40 1194.85 220.14	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02	31-Dec-24 (Unaudited) 19.81 9.70 21.58 1149.14 220.33	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02	(Audited) 1 2 2 114 20
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0.00	22.54 22.64 17.96 22.54 17.96 2 rocarbon 1342.86 1339.94 1254.01 1342.86 1254.01 134	a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others h) Unallocated Assets TOTAL ASSETS Segment Liabilities	(Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57	30-Sep-24 (Unaudited) 18.80 9.70 21.40 1194.85 220.14 15.91 31.56 1717.66 3230.02	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81	31-Dec-24 (Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81	(Audited) 1 2 2 114 20 1 6 165 315
	rocarbon 1342.86 1339.94 1254.01 1342.86 1254.01 13	a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others h) Unallocated Assets TOTAL ASSETS Segment Liabilities	(Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57	30-Sep-24 (Unaudited) 18.80 9.70 21.40 1194.85 220.14 15.91 31.56 1717.66 3230.02	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81	31-Dec-24 (Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81	(Audited) 1 2 2 114 20 1 6 165 315
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	cte 245.03 230.78 233.26 245.03 223.26 21	a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others h) Unallocated Assets TOTAL ASSETS Segment Liabilities a) Precious Metals b) Metals c) Minerals	(Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57 21.67 6.09 22.54	30-Sep-24 (Unaudited) 18.80 9.70 21.40 1194.85 220.14 15.91 31.56 1717.66 3230.02 22.42 6.07 22.64	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81 7.70 10.47 17.96	31-Dec-24 (Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57 21.67 6.09 22.54	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81 7.70 10.47 17.96	(Audited) 1 2 2 114 20 1 6 165 315
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		a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others h) Unallocated Assets TOTAL ASSETS Segment Liabilities a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products	(Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57 21.67 6.09 22.54 1342.86 215.03	30-Sep-24 (Unaudited) 18.80 9.70 21.40 1194.85 220.14 15.91 31.56 1717.66 3230.02 22.42 6.07 22.64 1339.94 230.78	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81 7.70 10.47 17.96 1254.01 333.26	31-Dec-24 (Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57 21.67 6.09 22.54 1342.86 215.03	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81 7.70 10.47 17.96 1254.01 333.26	(Audited) 1 2 2 114 20 1 6 165 315 5 1 2 134 25
		a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others h) Unallocated Assets TOTAL ASSETS Segment Liabilities a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers	(Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57 21.67 6.09 22.54 1342.86 215.03 6.33	30-Sep-24 (Unaudited) 18.80 9.70 21.40 1194.85 220.14 15.91 31.56 1717.66 3230.02 22.42 6.07 22.64 1339.94 230.78 6.50	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81 7.70 10.47 17.96 1254.01 333.26 17.99	31-Dec-24 (Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57 21.67 6.09 22.54 1342.86 215.03 6.33	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81 7.70 10.47 17.96 1254.01 333.26 17.99	(Audited) 1 2 2 114 20 1 6 165 315 5 1 2 134 25
h) Unallocated Liabilities 139.88 157.78 149.08 139.88 149.08		a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others h) Unallocated Assets TOTAL ASSETS Segment Liabilities a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others	(Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57 21.67 6.09 22.54 1342.86 215.03 6.33 5.48	30-Sep-24 (Unaudited) 18.80 9.70 21.40 1194.85 220.14 15.91 31.56 1717.66 3230.02 22.42 6.07 22.64 1339.94 230.78 6.50 5.94	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81 7.70 10.47 17.96 1254.01 333.26 17.99 7.24	31-Dec-24 (Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57 21.67 6.09 22.54 1342.86 215.03 6.33 5.48	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81 7.70 10.47 17.96 1254.01 333.26 17.99 7.24	(Audited) 1: 2: 144 20 1: 6: 165 315 1 2 134 25
[17] Originolated Elabilities [105.00] 107.70[175.00] 105.00[Lightilities I 139.88I 157.78I 149.08I 139.88I 149.08I 14	a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others h) Unallocated Assets TOTAL ASSETS Segment Liabilities a) Precious Metals b) Metals c) Minerals d) Coal & Hydrocarbon e) Agro Products f) Fertilizers g) Others	(Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57 21.67 6.09 22.54 1342.86 215.03 6.33 5.48	30-Sep-24 (Unaudited) 18.80 9.70 21.40 1194.85 220.14 15.91 31.56 1717.66 3230.02 22.42 6.07 22.64 1339.94 230.78 6.50 5.94	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81 7.70 10.47 17.96 1254.01 333.26 17.99 7.24	31-Dec-24 (Unaudited) 19.81 9.70 21.58 1149.14 220.33 16.32 30.41 1749.28 3216.57 21.67 6.09 22.54 1342.86 215.03 6.33 5.48	31-Dec-23 (Unaudited) 19.34 7.65 22.41 1147.96 220.02 11.48 34.12 1656.83 3119.81 7.70 10.47 17.96 1254.01 333.26 17.99 7.24	(Audite

3 months

Note:

1) In terms of the court order dated 06.05.2022 & 07.07.2022 passed by the Hon'ble Delhi High Court in the matter of Anglo Coal case, an amount of ₹ 1088.62 crore has been deposited with Delhi HC and the final amount is subject to judgement/clarification of Hon'ble Court. Provision of ₹ 1054.87 crore has already been made in the books of accounts. Next date of hearing is 14.02.2025.

FRN: 004885N

- 2) Neelachal Ispat Nigam Ltd (NINL)-Joint Venture company divestment has been completed on 4.7.2022.
- (i) Further an amount of ₹ 911.16 crore (MMTC's share ₹ 484.14 crore) held back and same was kept in interest bearing Escrow account towards contingent liabilities, out of which ₹ 82.96 crore (MMTC's share ₹ 43.42 crore) was settled on 25.04.2023. Balance amount of ₹ 828.20 crore (MMTC share ₹ 440.05 crore) was kept in FD subsequently matured on 04.07.2024 and out of which ₹ 32.35 crore (MMTC's share of ₹ 17.19 crore) relating to non-tax liability was released since the retention period of 2 years for non-tax liability was completed on 03.07.2024 and no claim was received. MMTC received its share of ₹ 17.19 crore on 04.07.2024. Balance amount of ₹ 795.85 crore (MMTC's share ₹ 422.86 crore) was further kept in FDs for a period of one year, maturing on 04.07.2025. An amount of ₹ 32.86 crore (net of TDS) has been received on 09.07.2024 relating to interest accrued on FD of ₹828.20 crore. Further ₹ 20.91 crores were settled on 09.09.2024 and MMTC share ₹ 10.52 crore after adjusting the settlement amount of ₹ 1.11 crores (paid to NINL/ Sales tax Authority) was credited in MMTC account on 18.09.2024. Balance amount of ₹ 774.94 crore (MMTC's share ₹ 411.75 crore) is further kept in FDs maturing on 04.07.2025. An amount of ₹ 0.64 crore (net of TDS) has been received on 20.09.2024 relating to interest for the period 04.07.2024 to
- (ii) As per the clause of Share Purchase Agreement (SPA) for divestment of NINL, any unforeseen liability on NINL post divestment shall be borne by Sellers/ Promoters as per the warranty clause of SPA and the aggregate liability of the Sellers and Promoters cannot exceed 20% of the amount received by the sellers from Bid amount, by way of sale consideration and discharge of their respective Seller Debt. MMTC's maximum liability in this regard, if any, works out to ₹ 1067 crore.
- 3) An amount of ₹ 45.21 crore was paid to FCI on 24.06.2024 as per the decision of Committee of Secretaries of AMRCD in respect of FCI's claim against MMTC for an amount of ₹ 92.18 crore in connection with wheat export from Central Pool Stocks during 2012-14.
- 4) On 06.11.2023 an amount of ₹ 40 crore has been extended as interest bearing advance/loan by company to CPF Trust for payment to VRS employees. Repayment of ₹ 4 crore has been made by CPF Trust on 22.05.2024. Balance amount will be paid by Trust to MMTC on receipt of funds by Trust from its investment after required adjustment, if any. An amount of ₹ 1.82 crore (₹ 1.08 crore during FY 2023-24) has been accounted for as interest from CPF Trust for the nine month ended 31.12.2024.
- 5) The Company have opened Voluntary Retirement Scheme (VRS) on 17.09.2024 for MMTC and MICA employees. Voluntary Retirement of 9 number of employees has been accepted under VRS. The employee benefit expenses includes an amount of $\overline{\epsilon}$ 6.75 crore as VRS expenses for the nine month ended 31.12.2024.
- 6) An amount of ₹ 3.47 crore has been provided for PRMB Scheme for open and close group pertaining to FY 2023-24 during the previous quarter. Further an amount of ₹ 1.51 crore has been provided for PRMB Scheme for open group for nine month ended 31.12.2024.
- 7) The DTA custom Bonds of DRO camp office for an amount of ₹ 9.96 crore has been cancelled and closed by customs department. The contingent liabilities of the company to the extent of ₹ 9.96 crore has been reduced as on 31.12.2024.
- 8) Audit Qualifications for the period ended 31.03.2024 have been suitably replied.

18.09.2024 on pre maturing of FD for ₹ 122.75 crore.

- 9) The above results have been reviewed by Audit Committee of Directors in their meeting held on 13.02.2025 and approved by the Board of Directors in the meeting held on the same day.
- 10) The statutory auditors of the Company have carried out the limited review of these financial results as required under Regulation 33 & 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 11) Previous quarters/year's figures have been re-grouped /re-arranged accordingly to make them comparable, wherever necessary.

BY ORDER OF THE BOARD OF DIRECTORS

(Kapil Kumar Gupta) Director (F) & CFO

DIN: 08751137

Date: 13.02.2025

Place: New Delhi



MMTC LIMITED CIN: L51909DL1963GOI004033 (A Govt of India Enterprise) Core - 1, Scope Complex

7, Institutional Area, Lodhi Road New Delhi - 110 003.

Email: mmtc@mmtclimited.com Website : www.mmtclimited.com

Extract of Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter and Nine Months ended 31/12/2024

		Standalone							onaro uata
Quarter	r Ended	Nine Mor	nth Ended	Year Ended	Quarte	r Ended	Nine Mor	nth Ended	Year Ended
				31-Mar-24	31-Dec-24	31-Dec-23			31-Mar-24
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
0.25	0.73	2.46	4.70	5.34	0.25	0.73	2.46	4.70	5.34
2.95	26.24	100.97	1.36	31.41	2.95	26.24	100.97	1.36	31.41
		-		-	4.22	32.81	15.19	86.01	123.97
3.00	26.25	84.63	45.01	76.03	7.22	59.06	99.82	131.02	200.00
t	22.90	69.21	36.39	68.21	3.66	55.71	84.40	122.40	192.18
18.74	33.65	102.33	57.27	89.53	22.94	66.49	117.54	143.35	213.92
150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
				1204.36					1475.68
(0.00)	0.15	0.46	0.24	0.45	0.02	0.37	0.56	0.82	1.28
(0.00)	0.15	0.46	0.24	0.45	0.02	0.37	0.56	0.82	1.28
	31-Dec-24 (Unaudited) 0.25 2.95 - 3.00 (0.56) t 18.74 150.00	Quarter Ended 31-Dec-24 31-Dec-23 (Unaudited) (Unaudited) 0.25 0.73 2.95 26.24 3.00 26.25 (0.56) 22.90 18.74 33.65 150.00 150.00	Quarter Ended Nine Mor 31-Dec-24 31-Dec-24 31-Dec-23 31-Dec-24 (Unaudited) (Unaudited) (Unaudited) 0.25 0.73 2.46 2.95 26.24 100.97 - - - 3.00 26.25 84.63 (0.56) 22.90 69.21 18.74 33.65 102.33 150.00 150.00 150.00 (0.00) 0.15 0.46	31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-23 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) 0.25 0.73 2.46 4.70 2.95 26.24 100.97 1.36 3.00 26.25 84.63 45.01 (0.56) 22.90 69.21 36.39 18.74 33.65 102.33 57.27 150.00 150.00 150.00 150.00 (0.00) 0.15 0.46 0.24	Quarter Ended Nine Month Ended Year Ended 31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Mar-24 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) 0.25 0.73 2.46 4.70 5.34 2.95 26.24 100.97 1.36 31.41 - - - - - 3.00 26.25 84.63 45.01 76.03 (0.56) 22.90 69.21 36.39 68.21 18.74 33.65 102.33 57.27 89.53 150.00 150.00 150.00 150.00 1204.36 (0.00) 0.15 0.46 0.24 0.45	Quarter Ended 31-Dec-24 Nine Month Ended 31-Dec-23 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-24 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) Year Ended Quarter 31-Dec-24 31-Dec-24 31-Dec-24 (Audited) (Unaudited) (Unaudited) 0.25 0.73 2.46 4.70 5.34 0.25 2.95 26.24 100.97 1.36 31.41 2.95 - - - - - 4.22 3.00 26.25 84.63 45.01 76.03 7.22 (0.56) 22.90 69.21 36.39 68.21 3.66 18.74 33.65 102.33 57.27 89.53 22.94 150.00 150.00 150.00 150.00 150.00 1204.36 (0.00) 0.15 0.46 0.24 0.45 0.02	Standalone Year Ended 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-23 (Unaudited) (Unaud	Standalone Consolidates Quarter Ended Nine Morth Ended Year Quarter Ended Nine Morth Ended 31-Dec-24 31-Dec-23 31-Dec-23 31-Dec-23 31-Dec-23 31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-23 31-Dec-24 42 32 26.24 10.97 2.26 32 32.81 32.81 32.81 <th< td=""><td>Quarter Ended Nine Month Ended Year Ended Quarter Ended Nine Month Ended 31-Dec-24 31-Dec-23 Nine Month Ended 31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-24 31-Dec-23 31-Dec-23 31-Dec-23 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-23 (Unaudited) (U</td></th<>	Quarter Ended Nine Month Ended Year Ended Quarter Ended Nine Month Ended 31-Dec-24 31-Dec-23 Nine Month Ended 31-Dec-24 31-Dec-23 31-Dec-24 31-Dec-24 31-Dec-23 31-Dec-23 31-Dec-23 31-Dec-24 31-Dec-24 31-Dec-24 31-Dec-23 (Unaudited) (U

(1) The above results have been reviewed by Audit Committee of the Board of Directors in their meeting held on 13.2.2025 and approved by the Board of Directors in the meeting held on the same day.

(2) The statutory auditors of the Company have carried out the limited review of these financial results as required under Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(3) Previous quarters/year's figures have been re-grouped /re-arranged accordingly to make them comparable, wherever necessary.

(4) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 and 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites (www.nseindia.com & www.bseindia.com) and Company's website (www.mmtclimited.com)

Place: New Delhi

Dated: 13.2.2025

BY ORDER OF THE BOARD OF DIRECTORS

(Kapil Kumar Gupta) Director (F) & CFO DIN: 08751137

A-115, Vikas Marg, 2nd Floor Shakarpur, Delhi -110092 Tel: 22509061, 42487261

Mob.: 9810092750

E-mail: dkjain440@gmail.com

Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the Quarter and Nine Months ended 31st December 2024 of the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO,
THE BOARD OF DIRECTORS OF
MMTC LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of MMTC Limited ("the Holding company") and its subsidiary subject to Paragraph no. 6 of our report on Other Matters (the Holding and the subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its joint venture for the quarter and nine months ended 31st December, 2024 ("the Statement"), being submitted by the Holding company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.
- 2. This Statement, which is the responsibility of the Holding company's Management and approved by the Holding company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. 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 and also considering the requirement of Standard on Auditing SA (600) on "Using the work of another auditor" including materiality. This standard required 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 enquiries, 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 issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph below, 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter:

We draw attention to the following matters in the Notes to the Statements:

- i. Note No.1, in respect of joint ventures whose financial results for the quarter and nine months ended 31st December, 2024 have not been received and consolidated.
- Note No. 2, which states that Consolidated Financial Results for the quarter and nine months ended 31.12.2024 does not include the Financial results of MTPL as MMTC does not have any inputs regarding its financials for the quarter and nine months ended 31.12.2024. However, Segment assets and liabilities of MTPL as at 31.03.2023 has been considered for compiling the Consolidated Segment Assets and Liabilities as at 31.12.2024 as the same has also been considered while preparing Consolidated Financial Statements for the year ended 31.03.2024.

Pursuant to the order of the Hon'ble High Court of Singapore vide liquidation hearing held on 27.10.2023, M/s. Deloitte and Touche LLP Singapore have been appointed as the Joint & Several Liquidators of the Company (MMTC Transnational Pte. Ltd.). The Hon'ble High Court of Republic of Singapore passed winding up order against the MTPL.

As such, the MTPL's control has been taken over by the Liquidator and MMTC does not have any inputs regarding its financials for the year ended 31.03.2024 and for the quarter and nine months ended 31.12.2024. The two Executive Directors of MTPL have been suspended and repatriated to India and reported MMTC Corporate Office, Delhi on 05.01.2024.

MMTC filed Complaint on 04.10.2023 with CBI on financial irregularities and fraud at MTPL, Singapore. CBI on 03.04.2024 registered a Preliminary Enquiry and on 15.10.2024 registered regular case in the matter.

MMTC has an investment of book value of Rs 3.14 crore (USD 1 million) in MTPL, Singapore as on 31.12.2024 and presently MTPL, Singapore is under liquidation. 100% provision for above investment has already been made in the books of accounts.

- Note No. 3, which states that in terms of the court order dated 06.05.2022 & 07.07.2022 passed by the Hon'ble Delhi High Court in the matter of Anglo Coal case, an amount of Rs. 1088.62 crore has been deposited with Delhi HC and the final amount is subject to judgement/clarification of Hon'ble Court. Provision of Rs. 1054.87 crore has already been made in the books of accounts. Next date of hearing is 14.02.2025.
- iv. Note No. 4, wherein it is stated that consequent to receipt of divestment of NINL;
 - a) An amount of Rs. 911.16 crore (MMTC's share Rs. 484.14 crore) was held back and same was kept in interest bearing Escrow account towards contingent liabilities, out of which Rs. 82.96 crore (MMTC's share Rs. 43.42 crore) was settled on 25.04.2023. Balance amount of Rs. 828.20 crore (MMTC share Rs. 440.05 crore) was kept in FD which subsequently matured on 04.07.2024 and out of which Rs. 32.35 crore (MMTC's share of Rs. 17.19 crore) relating to non-tax liability was released since the retention period of 2 years for non-tax liability was completed on 03.07.2024 and no claim was received. MMTC received its share of Rs. 17.19 crore on 04.07.2024. Balance amount of Rs. 795.85 crore (MMTC's share Rs. 422.86 crore) was further kept in FDs for a period of one year, maturing on 04.07.2025. An amount of Rs. 32.86 crore (net of TDS) has been received on 09.07.2024 relating to interest accrued on FD of Rs. 828.20 crore.



Further Rs. 20.91 crores was settled on 09.09.2024 and MMTC's share Rs. 10.52 crore, after adjusting the settlement amount of Rs. 1.11 crores (paid to NINL/ Sales tax Authority), was credited in MMTC's account on 18.09.2024. Balance amount of Rs. 774.94 crore (MMTC's share Rs. 411.75 crore) is further kept in FDs maturing on 04.07.2025. An amount of Rs. 0.64 crore (net of TDS) has been received on 20.09.2024 relating to interest for the period 04.07.2024 to 18.09.2024 on pre maturing of FD for Rs. 122.75 crore.

- b) As per the clause of Share Purchase Agreement (SPA) for divestment of NINL, any unforeseen liability on NINL post divestment shall be borne by Sellers/ Promoters as per the warranty clause of SPA and the aggregate liability of the Sellers and Promoters cannot exceed 20% of the amount received by the sellers from Bid amount, by way of sale consideration and discharge of their respective Seller Debt. MMTC's maximum liability in this regard, if any, works out to Rs. 1067 crore.
- v. Note No. 5, which states that an amount of Rs. 45.21 crore was paid to FCI on 24.06.2024 as per the decision of Committee of Secretaries of AMRCD in respect of FCI's Claim against MMTC for an amount of Rs. 92.18 crore in connection with wheat export from Central Pool Stocks during 2012-14.
- Vi. Note No. 6, which states that on 06.11.2023 an amount of Rs. 40 crore has been extended as interest bearing advance/loan by company to CPF Trust for payment to VRS employees. Repayment of Rs. 4 crore has been made by CPF Trust on 22.05.2024. Balance amount will be paid by Trust to MMTC on receipt of funds by Trust from its investment after required adjustment, if any. An amount of Rs. 1.82 crore (Rs. 1.08 crore during FY 2023-24) has been accounted for as interest from CPF Trust for the nine months ended 31.12.2024.
- Vii. Note No. 7, which states that the Company have opened Voluntary Retirement Scheme (VRS) on 17.09.2024 for MMTC and MICA employees. Voluntary Retirement of 9 number of employees has been accepted under VRS. The employee benefit expenses include an amount of Rs. 6.75 crore as VRS expenses for the nine months ended 31.12.2024.
- Viii. Note No. 8, which states that an amount of Rs. 3.47 crore has been provided for PRMB Scheme for open and closed group pertaining to FY 2023-24 during the previous quarter. Further an amount of Rs. 1.51 crore has been provided for PRMB Scheme for open group for nine months ended on 31.12.2024.
- ix. Note No. 9, which states that the DTA custom Bonds of DRO camp office for an amount of Rs. 9.96 crore has been cancelled and closed by customs department. The contingent liabilities of the company to the extent of Rs. 9.96 crore has been reduced as on 31.12.2024.

6. Other Matter:

We did not receive the interim financial results/information of the wholly-owned subsidiary company (MTPL) for the quarter and nine months ended 31.12.2024 due to the reason that MTPL's control has been taken over by the Liquidator and MMTC does not have any inputs regarding its financials for the quarter and nine months ended 31.12.2024. Consequently, the financial results for the quarter and nine months ended 31.12.2024 does not include the financials of MTPL. However, the segment assets and segment liabilities as at 31.12.2024 includes the audited assets and liabilities of MTPL based on last available figures of 31.03.2023.

7. The statement includes the entities as mentioned in Annexure – I.

FOR DINESH JAIN AND ASSOCIATES CHARTERED ACCOUNTANTS

FRN 004885No

(NEHA JAIN) FCA

Partner

Membership No. 514725 UDIN: 25514725BMLJDN3627

Place: New Delhi Date: 13-02-2025

ANNEXURE - I

S. No.	SUBSIDIARY OF MMTC LIMITED	Status as on 31.12.2024
1	MMTC TRANSNATIONAL PTE LIMITED	Financial results not received

S. No.	JOINT VENTURE OF MMTC LIMITED	Status as on 31.12.2024
1	MMTC GITANJALI LIMITED	Financial results not received
2	FREE TRADE WAREHOUSING PVT. LTD.	Financial results not received
3	MMTC PAMP INDIA PVT. LTD.	Financial results received
4	SICAL IRON ORE TERMINAL LIMITED	Financial results not received



MMTC LIMITED

[CIN: L51909DL1963GOI004033]

(A Govt of India Enterprise)

Regd. Office : Core - 1, Scope Complex 7, Institutional Area, Lodhi Road,

New Delhi - 110 003

Website: www.mmtclimited.com Email ID: mmtc@mmtclimited.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended on 31/12/2024

(₹ in crores, except per share data)

	Particulars		Quarter Ended			nth Ended	Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue From Operations	0.25	1.56	0.73	2.46	4.70	5.34
	Other Income	35.06	43.02	62.60	216.18	134.65	198.99
	Total Income	35.31	44.58	63.33	218.64	139.35	204.33
2	Expenses					=	0.00
	Cost of Material Consumed		-	-	_	-	0.23
	Purchase of Stock in Trade Changes in inventories of finished goods, stock in trade and work in progress	_				0.79	0.57
	Employees' Benefit Expenses	24.41	23.52	29.89	90.90	111.06	133.50
	Finance Cost	0.55	0.12	(0.99)	3779833783783	0.55	0.70
	Depreciation & Amortization Expenses	1.00	1.01	0.98	3.02	2.99	4.34
	Other Expenses						
	(i) Operating expenses	0.30	0.13	1.45	0.81	1.57	0.99
	(ii) Administrative expenses	6.10	8.15	5.76	22.17	21.03	30.91
	(iii) Others	-	-	-	-	=	1.68
	Total Expenses	32.36	32.93	37.09	117.67	137.99	172.92
3	Profit before Share of Profit/(Loss) of Joint Ventures, exceptional items						
	and tax	2.95	11.65	26.24	100.97	1.36	31.41
4	Share of Profit/(Loss) of Joint Ventures (net of tax)	4.22	9.89	32.81	15.19	86.01	123.97
5	Profit before exceptional items and tax	7.17	21.54	59.05	116.16	87.37	155.38
6	Exceptional Items (Income)/Loss	(0.05)	(27.75)			(43.65)	(44.62)
7	Profit Before Tax	7.22	49.29	59.06	99.82	131.02	200.00
8	Tax expense	2000			44.05	0.00	47.40
	Current tax	2.47	1.56	3.35	14.65	8.62	17.16
	Adjustments relating to prior periods	1.09	(0.32)	-	0.77		(2.17)
	Deferred tax	2.50	1.04	3.35	15.42	8.62	7.82
	Total Tax Expenses	3.56 3.66	1.24 48.05	55.71	84.40	122.40	192.18
9	Net Profit for the Period	3.00	40.03	33.71	04.40	122.40	132.10
10	Other Comprehensive Income Items that will not be reclassified to profit or loss:						
i)	•	0.12	0.07	_	0.28	(0.01)	(4.09
	-Remeasurements of the defined benefit plans		3.5		32.84	20.89	24.38
	-Equity Instruments through other comprehensive income	19.18	12.88	10.75	32.04	0.000.0000000	7050005000
	-Income Tax relating to these items	-		-			1.03
	-Share of Other Comprehensive Income in Joint Ventures (net of tax)	(0.02)	(0.00)	0.03	0.02	0.07	0.42
ii)	Items that will be reclassified to profit or loss:					(5)	
	-Exchange differences in translating financial statements of foreign operations	-	-		-	-	-
	Other Comprehensive Income (Net of Tax)	19.28	12.95	10.78	33.14	20.95	21.74
11	Total Comprehensive Income for the period	22.94	61.00	66.49	117.54	143.35	213.92
	Earnings per Equity Share (₹) (Face Value ₹ 1/-):						
		0.02	0.32	0.37	0.56	0.82	1.28
	(a) Basic	0.02	0.32		0.56		1.28
	(b) Diluted	0.02	0.02	0.07	0.50	0.02	150.00
	Paid up Equity Share Capital, (Face Value ₹ 1/-)						
	Other Equity						1,475.68

Financial results does not include the financials of MTPL, Singapore



Consolidated Unaudited Segmentwise Revenue, Results and Assets	& Liabilities					(₹ in crores)
Particulars		Quarter Ended	1	Nine Mor	Year Ended	
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
a) Precious Metals	-	fi.	0.01	-	1.17	1.17
b) Metals	-	=	-	-	-	22.0
c) Minerals	-	3	100	-	-	-
d) Coal & Hydrocarbon	-	-	-	-	-	17.0
e) Agro Products	-	2	-	-	-	-
f) Fertilizers	-	77.	-			-
g) Others	0.25	1.56	0.72	2.46	3.53	4.17
Total	0.25	1.56	0.73	2.46	4.70	5.34
Less: Inter Segment revenue	NIL	NIL	NIL	NIL	NIL	NIL
Net revenue	0.25	1.56	0.73	2.46	4.70	5.34
Segment Results						
Gross Profit/(Loss) from operations from each segment						
a) Precious Metals	-	-	1.0		0.25	0.25
b) Metals	-	=	-	-	-	(=)
c) Minerals	-	=	-	-		.=.
d) Coal & Hydrocarbon	-	=	-	-	-	-
e) Agro Products	-	-	-	=	-	-
f) Fertilizers	-	2	-	-	-	-
g) Others	(0.05)	1.44	0.03	1.65	2.09	3.30
Total	(0.05)	1.44	0.03	1.65	2.34	3.56
Less: i) Interest(Net)	(31.86)	(39.08)	(54.34)	(98.58)	(97.95)	
ii) Other un-allocable expenditure net of unallocable income	28.81	1.12	28.12	15.60	55.28	(108.32
Add : Share of Profit/ (Loss) of Joint Ventures (net of tax)	4.22	9.89	32.81	15.19	86.01	123.97
Profit before tax	7.22	49.29	59.06	99.82	131.02	200.00

Financial results does not include the financials of MTPL, Singapore

Particulars		Quarter Endec		Nine Mo	Year Ended	
	31-Dec-24	30-Sep-24	31-Dec-23*	31-Dec-24	31-Dec-23*	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Assets						
a) Precious Metals	19.81	18.80	19.34	19.81	19.34	19.93
b) Metals	15.59	15.59	7.65	15.59	7.65	31.88
c) Minerals	21.58	21.40	22.41	21.58	22.41	21.77
d) Coal & Hydrocarbon	1,149.14	1,194.85	1,147.96	1,149.14	1,147.96	1,144.60
e) Agro Products	484.95	484.76	220.02	484.95	220.02	462.29
f) Fertilizer	16.32	15.91	11.48	16.32	11.48	15.63
g) Others	30.41	31.56	34.12	30.41	34.12	64.18
h) Unallocated Assets	2,022.90	1,987.09	1,847.79	2,022.90	1,847.79	1,926.40
Total Assets	3,760.70	3,769.96	3,310.77	3,760.70	3,310.77	3,686.68
Segment Liabilities						
a) Precious Metals	21.67	22.42	7.70	21.67	7.70	50.16
b) Metals	10.81	10.79	10.47	10.81	10.47	16.32
c) Minerals	26.17	26.27	17.96	26.17	17.96	26.22
d) Coal & Hydrocarbon	1,342.86	1,339.94	1,254.01	1,342.86	1,254.01	1,342.85
e) Agro Products	459.86	475.61	333.26	459.86	333.26	495.49
f) Fertilizer	6.33	6.50	17.99	6.33	17.99	5.77
g) Others	5.48	5.94	7.24	5.48	7.24	7.83
h) Unallocated Liabilities	144.30	162.20	149.08	144.30	149.08	116.35
Total Liabilities	2,017.48	2,049.67	1,797.71	2,017.48	1,797.71	2,061.00

^{*}Segment Assets and Segment Liabilities for the quarter and nine months ended 31st Dec,2023 does not include the financials of MTPL Singapore.

Note:

1) The financial results does not include the results of following Joint Venture Company:-

	Name of Joint Venture/Subsidiary Company	Reason for not consolidating				
a)	MMTC Gitanjali Limited	The company has fully impaired its equity investment of ₹ 2.99 crore in its joint venture- M/s MMTC Gitanjali Limited during the year 2017-18. The company has also given notice for exiting from the JV Company.				
b)	Sical Iron Ore Terminal Ltd.	100% provision made.				
c)	Free Trade Warehousing Pvt. Ltd. (50 % Share in equity	100% provision made. Financial Statements were last received upto 31.03.2022				

2) Consolidated Financial Results for the quarter and Nine Months ended 31.12.2024 does not include the Financial results of MTPL as MMTC does not have any inputs regarding its financials for the quarter and Nine Months ended 31.12.2024. However, Segment assets and liabilities of MTPL as at 31.03.2023 has been considered for compiling the Consolidated Segment Assets and Liabilities as at 31.12.2024 as the same has also been considered while preparing Consolidated Financial Statements for the year ended 31.03.2024.

Pursuant to the order of the Hon'ble High Court of Singapore vide liquidation hearing held on 27.10.2023, M/s. Deloitte and Touche LLP Singapore have been appointed as the Joint & Several Liquidators of the Company (MMTC Transnational Pte. Ltd.). The Hon'ble High Court of Republic of Singapore passed winding up order against the MTPL.

As such, the MTPL's control has been taken over by the Liquidator and MMTC does not have any inputs regarding its financials for the year ended 31.03.2024 and for the quarter and Nine Months ended 31.12.2024. The two Executive Directors of MTPL have been suspended and repatriated to India and reported MMTC Corporate Office, Delhi on 05.01.2024.

MMTC filed Complaint on 04.10.2023 with CBI on financial irregularities and fraud at MTPL, Singapore. CBI on 03.04.2024 registered a Preliminary Enquiry and on 15.10.2024 registered regular case in the matter.

MMTC has an investment of book value of $\ref{thmodel}$ 3.14 crore (USD 1 million) in MTPL, Singapore as on 31.12.2024 and presently MTPL, Singapore is under liquidation. 100% provision for above investment has already been made in the books of accounts.

- 3) In terms of the court order dated 06.05.2022 & 07.07.2022 passed by the Hon'ble Delhi High Court in the matter of Anglo Coal case, an amount of ₹ 1088.62 crore has been deposited with Delhi HC and the final amount is subject to judgement/clarification of Hon'ble Court. Provision of ₹ 1054.87 crore has already been made in the books of accounts. Next date of hearing is 14.02.2025.
- 4) Neelachal Ispat Nigam Ltd (NINL)-Joint Venture company divestment has been completed on 4.7.2022.
- (i) Further an amount of ₹ 911.16 crore (MMTC's share ₹ 484.14 crore) held back and same was kept in interest bearing Escrow account towards contingent liabilities, out of which ₹ 82.96 crore (MMTC's share ₹ 43.42 crore) was settled on 25.04.2023. Balance amount of ₹ 828.20 crore (MMTC share ₹ 440.05 crore) was kept in FD subsequently matured on 04.07.2024 and out of which ₹ 32.35 crore (MMTC's share of ₹ 17.19 crore) relating to non-tax liability was released since the retention period of 2 years for non-tax liability was completed on 03.07.2024 and no claim was received. MMTC received its share of ₹ 17.19 crore on 04.07.2024. Balance amount of ₹ 795.85 crore (MMTC's share ₹ 422.86 crore) was further kept in FDs for a period of one year, maturing on 04.07.2025. An amount of ₹ 32.86 crore (net of TDS) has been received on 09.07.2024 relating to interest accrued on FD of ₹ 828.20 crore.
 - Further ₹ 20.91 crores were settled on 09.09.2024 and MMTC share ₹ 10.52 crore after adjusting the settlement amount of ₹ 1.11 crores (paid to NINL/ Sales tax Authority) was credited in MMTC account on 18.09.2024. Balance amount of ₹ 774.94 crore (MMTC's share ₹ 411.75 crore) is further kept in FDs maturing on 04.07.2025. An amount of ₹ 0.64 crore (net of TDS) has been received on 20.09.2024 relating to interest for the period 04.07.2024 to 18.09.2024 on pre maturing of FD for ₹ 122.75 crore.
- (ii) As per the clause of Share Purchase Agreement (SPA) for divestment of NINL, any unforeseen liability on NINL post divestment shall be borne by Sellers/ Promoters as per the warranty clause of SPA and the aggregate liability of the Sellers and Promoters cannot exceed 20% of the amount received by the sellers from Bid amount, by way of sale consideration and discharge of their respective Seller Debt. MMTC's maximum liability in this regard, if any, works out to ₹ 1067 crore.

5) An amount of ₹ 45.21 crore was paid to FCI on 24.06.2024 as per the decision of Committee of Secretaries of AMRCD in respect of FCI's claim against MMTC for an amount of ₹ 92.18 core in connection with wheat

export from Central Pool Stocks during 2012-14.

6) On 06.11.2023 an amount of ₹ 40 crore has been extended as interest bearing advanted by company to CPF Trust for payment to VRS employees. Repayment of ₹ 4 crore has been accounted for as interest from CPF Trust on the top of the top

7) The Company have opened Voluntary Retirement Scheme (VRS) on 17.09.2024 for MMTC and MICA employees. Voluntary Retirement of 9 number of employees has been accepted under VRS. The employee benefit expenses includes an amount of ₹ 6.75 crore as VRS expenses for the nine months ended 31.12.2024.

8) An amount of ₹ 3.47 crore has been provided for PRMB Scheme for open and close group pertaining to FY 2023-24 during the previous quarter. Further an amount of ₹ 1.51 crore has been provided for PRMB

Scheme for open group for nine month ended on 31.12.2024.

9) The DTA custom Bonds of DRO camp office for an amount of ₹ 9.96 crore has been cancelled and closed by customs department. The contingent liabilities of the company to the extent of ₹ 9.96 crore has been reduced as on 31.12.2024.

10) Audit Qualifications for the period ended 31.03.2024 have been suitably replied.

11) The above results have been reviewed by Audit Committee of Directors in their meeting held on 13.02.2025 and approved by the Board of Directors in the meeting held on the same day.

12) The statutory auditors of the Company have carried out the limited review of these financial results as required under Regulation 33 & 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

13) Previous quarters/year's figures have been re-grouped /re-arranged accordingly to make them comparable, wherever necessary.

BY ORDER OF THE BOARD OF DIRECTORS

Director (F) & CFO DIN: 08751137

IN & A

Place: New Delhi Date: 13.02.2025