

Date: 14.11.2024

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400001

Ref: Scrip Code 542592

**Sub: OUTCOME OF THE MEETING OF BOARD OF DIRECTORS HELD ON THURSDAY, 14TH NOVEMBER, 2024 PURSUANT TO REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Dear Sir,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read with Schedule III to the Listing Regulations, this is to inform you that the Board of Directors of the Company, at its Meeting held on Today, November 14, 2024 (which commenced at 12.30 p.m. and concluded at 01.00 p.m.), inter alia, has approved / noted the following:

**1. APPROVAL OF THE UN-AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED) FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024:**

Upon recommendation of the Audit Committee, the Board of Directors have approved the Un-audited Financial Results (Standalone & Consolidated) for the Half Year ended September 30, 2024 (enclosed herewith).

**2. NOTING OF THE LIMITED REVIEW REPORTS OF THE STATUTORY AUDITORS ON THE STANDALONE & CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024:**

Upon recommendation of the Audit Committee, the Board of Directors took note of the Limited Review Reports on the Standalone and Consolidated Unaudited Financial Results of the Company for the Half Year ended September 30, 2024. The reports are with unmodified conclusion (enclosed herewith).

This is for your information and record.

Thanking you,

Yours faithfully

**For Humming Bird Education Limited**

**Shweta Dwivedi**  
Company Secretary & Compliance Officer

All figures are in Rs lakhs except EPS & Shares

Particulars	Standalone	
	As at 30st Sep, 2024	As at 31st March, 2024
<b>A</b>		
<b>EQUITY AND LIABILITIES</b>		
1 Shareholder's Funds		
a) Share Capital	61.30	61.30
b) Reserves & Surplus	191.22	101.27
	252.52	162.57
2 Share Application money Pending Allotment		
3 Non Current Liabilities		
a) Long Term Borrowings	-	-
b) Deffered Tax Liabilities(net)	-	-
c) Other long term Liabilities	-	-
d) Long Term Provisions	8.89	8.03
e) Minority Interest	-	-
	8.89	8.03
4 Current Liabilities		
a) Short Term Borrowings	-	-
b) Trade Payables	3.92	18.32
c) Other Current Liabilities	174.60	15.54
d) Short Term Provisions	6.66	2.19
	185.18	36.05
<b>TOTAL</b>	<b>446.59</b>	<b>206.65</b>
<b>B</b>		
<b>ASSETS</b>		
1 Non Current Assets		
a) Property, Plant & Equipments		
(i) Tangible Assets	6.20	5.38
(ii) Intangible Assets	0.56	0.62
(iii) Capital Work In Progress	-	-
(iv) Intangible Assets under development	-	-
(v) Fixed Assets held for sale	-	-
	6.76	5.99
b) Non Current Investments	0.51	-
c) Deffered Tax Asset(net)	-	0.51
d) Long-Term Loans & Advances	2.00	2.00
e) Other non Current Assets	-	-
	2.51	2.51
2 Current Assets		
a) Current Investments	-	-
b) Inventories	19.90	13.06
c) Trade Receivables	90.76	1.47
d) Cash & Cash Equivalents	297.94	151.39
e) Short Term Loans and Advances	26.00	28.58
f) Other Current assets	2.72	3.64
	437.32	198.15
<b>TOTAL</b>	<b>446.59</b>	<b>206.65</b>

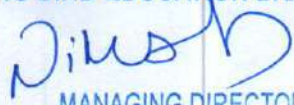
**Notes:**

- The above unaudited financial results of the year ended 30st Sep 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meeting held on 14th November 2024. The Statutory Auditors have reviewed these financials results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
- This statement has been prepared in accordance with the accounting standards prescribed under Section 133 of the Companies Act, 2013 as amended and other recognized accounting practices and policies to the extent applicable.
- Previous periods figure have been regrouped /reclassified, wherever considered necessary to make them comparable.

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain  
 Managing Director  
 (DIN 03150675)

  
 MANAGING DIRECTOR

Place : New Delhi

Date : 14 Nov 2024



All figures are in Rs lakhs except EPS & Shares

Particulars	Half Year Ended			For year ended
	30.09.2024	31.03.2024	30.09.2023	31 March 2024
	Un-Audited	Un-Audited	Un-Audited	Audited
1 Revenue from operations	463.49	496.27	364.29	460.56
2 Other Income	7.68	4.17	3.49	6.66
3 Total Revenue (1+2)	471.17	100.44	366.78	467.22
4 Expenses:				
a) Cost of material consumed	-	-	-	-
b) Expenses Related to Olympiad Exams	59.20	9.23	23.31	32.54
c) Expense related to Book Sale	48.06	13.90	64.69	78.59
d) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-6.83	4.05	-4.05	-5.05
e) Employee benefit expense	71.08	63.28	57.19	120.47
f) Financial costs	-	-	-	-
g) Depreciation and amortization expense	1.55	1.93	1.94	3.87
h) Other expenses	203.93	77.91	172.10	250.01
Total Expenses	376.97	170.31	315.18	460.44
5 Profit before exceptional and extraordinary items and tax	94.20	-69.87	51.60	-13.22
6 Exceptional items	-	-	-	-
7 Profit before extraordinary items and tax (5-6)	94.20	-69.87	51.60	-13.22
8 Extraordinary items	-	-	-	-
9 Profit before tax (7-8)	94.20	-69.87	51.60	-13.22
10 Tax expense:				
a) Current tax	4.23	-	13.42	-
b) Tax Related To earlier year	-	-	-	0.58
c) Deferred tax	-	-	-	-0.02
	4.23	-	13.42	0.56
11 Profit/(Loss) from the period from continuing operations	89.95	-69.87	38.18	-13.78
Balance Carried to Balance Sheet	89.95	-69.87	38.18	-13.78
12 Profit/(Loss) for the period (11)	89.95	-69.87	38.18	-13.78
13 No of equity share outstanding as on the End of the Year	6,13,000	6,13,000	6,13,000	6,13,000
Weighted Average no. of Equity Shares	6,13,000	6,13,000	6,13,000	6,13,000
Earning per equity share (in rupees):				
(1) Basic	14.67	-11.40	6.23	-2.25
(2) Diluted	14.67	-11.40	6.23	-2.25

For Humming Bird Education Limited  
 For HUMMING BIRD EDUCATION LTD.

Ritesh Jain  
 Managing Director  
 (DIN 03150675)

*Ritesh Jain*  
 MANAGING DIRECTOR

Place : New Delhi  
 Date :

14 Nov 2024



**HUMMING BIRD EDUCATION LIMITED**

Unaudited Standalone Cash Flow Statement for the Period ended 30 Sep 2024

CIN: L80221DL2010PLC207436

All figures are in Rs lakhs except EPS & Shares

Particulars	Standalone	
	Half Year Ended	Annually
	Sep 30,2024	March 31,2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(-)Loss Before Tax & after Extraordinary Items	89.95	-13.80
Adjustment for :		
- Interest Received	-2.68	-6.63
- Depreciation and Amortization	1.54	3.87
<b>Operating Profit Before Working Capital Changes</b>	<b>88.81</b>	<b>-16.56</b>
Adjustment for :		
- Increase /(Decrease) in Trade Payables and other liabilities	149.99	25.01
- (Increase) /Decrease Trade Recievables	-89.29	-1.47
- (Increase) /Decrease Inventories	-6.83	-5.05
- (Increase) /Decrease in Short term Loans and Advances, Other Assets	3.50	8.29
<b>Cash Generated from Operations</b>	<b>146.18</b>	<b>10.22</b>
- Tax (paid) / Refund	-	-
<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES-(A)</b>	<b>146.18</b>	<b>10.22</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
- Interest Received	2.68	6.63
- Purchase of PPE ( Inciluding Capital WIP)	-2.31	-4.56
<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES-(B)</b>	<b>0.37</b>	<b>2.07</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
- Dividend Paid	-	-18.39
<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES-(C)</b>	<b>-</b>	<b>-18.39</b>
<b>Net changes in Cash &amp; Cash equivalents (A+B+C)</b>	<b>146.55</b>	<b>-6.10</b>
<b>Cash &amp; Cash equivalents - Opening Balances</b>	<b>151.39</b>	<b>157.49</b>
<b>Cash &amp; Cash equivalents - Closing Balances</b>	<b>297.94</b>	<b>151.39</b>
<b>NOTES:</b>		
1.	Figures in Brackets indicate cash outflows	
2.	Previous Year Figures Have Been Re-grouped,Re-arrange Where It Is Necessary To Do So For Presentation	
3.	The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Accounting Standard 3, "Cash Flow Statements", prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.	

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain  
Managing Director  
(DIN 03150675)

  
MANAGING DIRECTOR

Place : New Delhi

Date : 14 NOV 2024

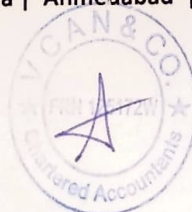


**Limited Review Report on Half Yearly Unaudited Standalone Financial Results of Humming Bird Education Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
Board of Directors  
**Humming Bird Education Limited**

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Humming Bird Education Limited** ("the Company") for the half year ended September 30, 2024 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 ("the Regulation") 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 in their meeting has been prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standard "Interim Financial Reporting" (AS 25) prescribed 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. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the statement in accordance with the Standard 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 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 could 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 of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing

Locations: Delhi | Gurugram | Noida | Ahmedabad | Vadodara | Mumbai | Raipur | Patna



Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For V C A N & Co.**

Chartered Accountants

Firm Registration No. 125172W

*Abhishek Jain*



per **Abhishek Jain**

Partner

Membership No.: 0535564

UDIN : 24535564BKBHET3209

Place: New Delhi

Date: 14<sup>th</sup> November, 2024

Locations: Delhi | Gurugram | Noida | Ahmedabad | Vadodara | Mumbai | Raipur | Patna



(IN lakhs)

Particulars	Consolidated	
	As at 30st Sep, 2024	As at 31st March, 2024
<b>A</b>		
<b>EQUITY AND LIABILITIES</b>		
1 Shareholder's Funds		
a) Share Capital	61.30	61.30
b) Reserves & Surplus	210.52	112.67
	271.82	173.97
2 Share Application money Pending Allotment	-	-
3 Non Current Liabilities		
a) Long Term Borrowings	-	-
b) Deffered Tax Liabilities(net)	-	-
c) Other long term Liabilities	-	-
d) Long Term Provisions	8.89	5.75
e) Minority Interest	19.03	12.42
	27.92	18.17
4 Current Liabilities		
a) Short Term Borrowings	-	-
b) Trade Payables	4.70	45.45
-Total outstanding dues of micro and small enterprises	-	-
-Total outstanding dues of creditors otherthan micro and small enterprises	-	-
c) Other Current Liabilities	185.67	22.24
d) Short Term Provisions	6.66	4.47
	197.03	72.16
<b>TOTAL</b>	<b>496.77</b>	<b>264.31</b>
<b>B</b>		
<b>ASSETS</b>		
1 Non Current Assets		
a) Property, Plant & Equipments		
(i) Tangible Assets	8.44	6.64
(ii) Intangible Assets	0.57	0.62
	9.01	7.25
b) Non Current Investments		
c) Deffered Tax Asset(net)	0.22	0.10
d) Long-Term Loans & Advances	2.00	2.00
	2.22	2.10
2 Current Assets		
a) Current Investments	-	-
b) Inventories	19.90	13.06
c) Trade Receivables	99.22	33.10
d) Cash & Cash Equivalents	336.63	176.51
e) Short Term Loans and Advances	27.08	28.82
f) Other Current assets	2.71	3.45
	485.54	254.96
<b>TOTAL</b>	<b>496.77</b>	<b>264.31</b>

**Notes:**

- The above audited financial results of the year ended 31st March 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meeting held on 14th November 2024. The Statutory Auditors have reviewed these financials results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
- This statement has been prepared in accordance with the accounting standards prescribed under Section 133 of the Companies Act, 2013 as amended and other recognized accounting practices and policies to the extent applicable.
- Previous periods figure have been regrouped /reclassified, wherever considered necessary to make them comparable.

For Humming Bird Education Limited

Nitish Jain  
 Managing Director  
 (DIN 03150675)

Place : New Delhi

Date : 14 NOV 2024

For HUMMING BIRD EDUCATION LTD.  
  
 MANAGING DIRECTOR

**HUMMING BIRD EDUCATION LIMITED**  
**Unaudited Consolidated Statement of Profit and Loss for the year ended 30 Sep 2024**  
**CIN: L80221DL2010PLC207436**

(IN lakhs)

Particulars	Half Year Ended			For the year ended 31
	30.09.2024	31.03.2024	30.09.2023	March 2024
	Un-Audited	Un-Audited	Un-Audited	Audited
1 Revenue from operations	500.47	155.56	395.01	550.57
2 Other Income	32.42	10.06	13.30	23.36
3 Total Revenue (1+2)	532.89	165.62	408.31	573.93
4 Expenses:				
a) Cost of material consumed				
b) Expenses Related to Book sale	48.06	36.55	64.69	101.24
c) Expenses Related to Olympiad Exams	59.20	9.23	23.31	32.54
d) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-6.83	-1.01	-4.05	-5.05
e) Employee benefit expense	98.42	82.24	71.57	153.81
f) Financial costs	-	-	-	-
g) Depreciation and amortization expense	2.65	2.55	2.40	4.95
h) Other expenses	218.17	87.96	187.01	274.97
Total Expenses	419.67	217.52	344.94	562.46
5 Profit before exceptional and extraordinary items and tax	113.22	-51.90	63.37	11.47
6 Exceptional Items	-	-	-	-
7 Profit before extraordinary items and tax (5-6)	113.22	-51.90	63.37	11.47
8 Extraordinary Items	-	-	-	-
9 Profit before tax (7-8)	113.22	-51.90	63.37	11.47
10 Tax expense:				
a) Current tax	8.85	-10.10	16.45	6.35
b) tax related to earlier Year	0.04	0.56	-	0.56
b) Deferred tax	-0.12	-0.08	-	-0.08
	8.77	-9.63	16.46	6.84
11 Profit(Loss) from the period from continuing operations	104.45	-42.27	46.90	4.63
Profit for the year attributable to				
- Owners of Parent	97.85	-47.14	42.63	-4.52
- Minority Interest	6.61	4.87	4.28	9.15
<b>Balance Carried to Balance Sheet</b>	<b>97.85</b>	<b>-47.14</b>	<b>42.63</b>	<b>-4.52</b>
12 <b>Profit/(Loss) for the period (11)</b>	<b>97.85</b>	<b>-51.42</b>	<b>46.90</b>	<b>-4.52</b>
13 No of equity share outstanding as on the End of the Year	6,13,000	6,13,000	6,13,000	6,13,000
Weighted Average no. of Equity Shares	6,13,000	6,13,000	6,13,000	6,13,000
Earning per equity share (in rupees):				
(1) Basic	15.96	-7.69	6.96	-7.37
(2) Diluted	15.96	-7.69	6.96	-7.37

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.  
  
**Nitesh Jain**  
**Managing Director**  
**(DIN 03150675)**  
**MANAGING DIRECTOR**

Place : New Delhi

Date : 14 Nov 2024



HUMMING BIRD EDUCATION LIMITED

Unaudited Consolidated Cash Flow Statement for the period ended 30 Sep 2024

CIN: L80221DL2010PLC207436

(IN lakhs)

		Period ended	Year ended
		September 30,2024	March 31,2024
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit/(-)Loss Before Tax & after Extraordinary Items	113.23	11.47
	Adjustment for :		
	- Interest Paid		
	- Interest Received	-2.68	-6.63
	- Depreciation and Amortization	2.65	4.95
	- Profit attributable to Minority Interest	-6.61	-9.15
	<b>Operating Profit Before Working Capital Changes</b>	<b>106.59</b>	<b>0.64</b>
	Adjustment for :		
	- Increase /(Decrease) in Trade Payables & other liabilities	134.62	61.87
	- (Increase) /Decrease Trade Receivables	-66.11	-30.99
	- (Increase) /Decrease Inventories	-6.83	-5.05
	- (Increase) /Decrease in Short term Loans and Advances & Other Assets	2.47	10.99
	<b>Cash Generated from Operations</b>	<b>170.74</b>	<b>37.46</b>
	- Tax (paid) / Refund	-8.89	-6.91
	<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES-(A)</b>	<b>161.85</b>	<b>30.54</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	- Sale of Tangible Assets		
	- Purchase of Capital Asset	-4.41	-5.42
	- Interest Received	2.68	-
	- Purchase of Fixed Asset ( Including Capital WIP.)	-	-
	<u>Inflow:</u>		
	b) Interest Received	-	6.63
	<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES-(B)</b>	<b>-1.74</b>	<b>1.22</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	- Dividend Paid	-	-18.39
	<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES-(C)</b>	<b>-</b>	<b>-18.39</b>
	<b>Net changes in Cash &amp; Cash equivalents (A+B+C)</b>	<b>160.12</b>	<b>13.37</b>
	Cash & Cash equivalents - Opening Balances	176.51	163.14
	Cash & Cash equivalents - Closing Balances	<b>336.63</b>	<b>176.51</b>
<b>NOTES:</b>			
1.	Figures in Brackets indicate cash outflows		
2.	Previous Year Figures Have Been Re-grouped, Re-arrange Where It Is Necessary To Do So For Presentation		
3.	The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Accounting Standard 3, "Cash Flow Statements", prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules,		

For Humming Bird Education Limited

For HUMMING BIRD EDUCATION LTD.

Nitesh Jain

Managing Director  
(DIN 03150675)

MANAGING DIRECTOR

Place : New Delhi

Date : 14 NOV 2024



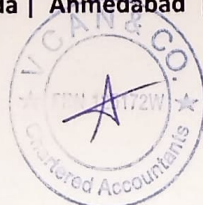
**Limited Review Report on Half Yearly Unaudited Consolidated Financial Results of Humming Bird Education Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
Board of Directors  
**Humming Bird Education Limited**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Humming Bird Education Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the half year ended September 30, 2024 attached herewith. Being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors in their meeting held has been prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standard "Interim Financial Reporting" (AS 25) prescribed 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. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the statement in accordance with the Standard 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 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 could 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 the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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





**Parent Company:**

- Humming Bird Education Limited

**Subsidiaries:**

- Onmouseclick.Com Private Limited
- SIBIL Education Private Limited

5. We draw attention to the fact that one of the subsidiary have prepared the accounts on non-going concern basis due to intent to winding up the subsidiary.  
Our conclusion is not modified in respect of the above matter.
6. Based on our review conducted as above, except for the possible effects of the matters referred to in previous section contained in paragraph 5 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 applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For V C A N & Co.**

Chartered Accountants

Firm Registration No. 125172W

*Abhishek Jain*



per **Abhishek Jain**

Partner

Membership No.: 0535564

UDIN : 24535564BKBHEU7285

Place: New Delhi

Date: 14<sup>th</sup> November, 2024

Locations: Delhi | Gurugram | Noida | Ahmedabad | Vadodara | Mumbai | Raipur | Patna