CIN: L55100GJ1985PLC008264

Date: November 14, 2024

To

BSE Limited

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

Scrip Code - 530065

Sub.: Outcome of Board Meeting No. 2024-25/4

Dear Sir/Madam,

We hereby inform the Stock Exchange that the Board of Directors of the Company in its meeting held today i.e. Thursday, November 14, 2024, in which, inter alia, transacted the following businesses:

- (i) Considered and approved the statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended September 30, 2024;
- (ii) Took note of Limited Review Report on the statement of Standalone Un-audited Financial Results.

The Meeting commenced at 02:00 p.m. and concluded at 03:05 p.m.

Kindly take the same on your record.

Thanking you.

Yours faithfully,

For LORDS ISHWAR HOTELS LIMITED

NEHA PRAJAPATI Company Secretary





CIN: L55100GJ1985PLC008264

Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended on September 30, 2024

(Rs. in Lac)

		· (Ks.)				(Rs. in Lac)	
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
			(Unaudited)				(Audited)
I.	Revenue from Operations	199.70		172.64		336.99	769.63
II.	Other Income	0.10	0.08	0.22	0.18	0.35	0.50
III.	Total Revenue (I+II)	199.80	168.29	172.86	368.09	337.34	770.13
IV.	Expenses						
	Food and Beverages Consumed	21.86	14.02	24.68	35.88	38.83	72.50
	Purchase of Stock in trade	24.09	65.70	38.06	89.79	87.75	221.91
	Changes in Inventories of Stock in Trade	21.03	(38.65)	(0.79)	(17.62)	(10.05)	(22.30)
	Employee benefits expense	43.69	51.28	44.02	94.97	` '	189.82
	Finance Costs	8.74	-	_	. 8.74	1	-
	Depreciation and Amortisation expense	6.22	6.23	7.71	12.45		24.22
	Other operating and general Expense						
	Power and Fuel	11.50	12.58	15.14	24.08	27.85	55.13
	Other Expenses	58.82	48.00	42.48	106.82		183.25
	Total expenses	195.95	159.16	171.30	355.11	332.76	724.53
V.	Profit/(Loss) before exceptional items and tax(III-IV)	3.85	9.13	1.56			45.60
	Exceptional Items	-	-	-	-		-
VII.	Profit/(Loss) before Tax (V-VI)	3.85	9.13	1.56	12.98	4.58	45.60
VIII	Tax Expense:					7	
	(1) Current tax	_	_	_	_		_
	(2) Deferred tax	(0.69)	7.26	(9.43)	6.57	(16.60)	(3.42)
IX	Net profit/(Loss) from continuing operations after tax	4.54	1.87	10.99	6.41	21.18	49.02
X	Profit/(Loss) from discountinued operations	-	-	-	-		
XI	Tax Expense of discountinued operations	-	-	-	-		-
XII	Net Profit/ (Loss) from discountinued operations	-		-			
XIII	Net Profit/(Loss) for the period (IX+XII)	4.54	1.87	10.99	6.41	21.18	49.02
	Other Comprehensive Income (net of Tax)						17102
	(i) Items that will not be reclassified to Profit and Loss						A
	Remeasurement of Defined Benefit Plan	-	-	-	-	-	0.08
	Impariment of investment		-				0.00
XV	Total Comprehensive Income	4.54		10.99	6.41	21.18	49.10
	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	747.00	747.00	747.00	747.00		747.00
	Other Equity excluding Revaluation Reserves			7 171.50	(185.95)		(192.36)
	Earnings per equity share:				(100170)	(220,27)	(172.30)
	(a) Basic	0.06	0.03	0.15	0.09	0.28	0.66
	(b) Diluted	0.06	0.03	0.15	0.09	0.28	0.66

Page 1 of 4





CIN: L55100GJ1985PLC008264

Standalone Statement of Assets & Liabilities

(Rs. In Lac)

No. Fariculars 30.09.204 31.03.2024				(Its. III Dat)	
A ASSETS Clnaudited Cln	Sr. Particulars				
A ASSETS Non-Current Assets (a) Property, Plant and Equipment (b) Finacial Assets (i) Investments (ii) Other Financial Assets (i) Other Non-Current Assets (a) Investments (ii) Other Financial Assets (b) Other Non-Current Assets (c) Other Non-Current Assets (a) Investories (a) Investories (b) Financial Assets (i) Trade Receivable (ii) Cash and Cash Equivalents (ii) Other Current Assets (iii) Other Current Assets (iii) Other Current Assets Total Assets Total Assets EQUITY (a) Equity Share Capital (b) Other Equity (c) Other Equity (c) Other Equity (d) Other Equity (a) Financial Liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (b) Provisions (c) Deferred Tax Liabilities (ii) Trade Payables (A) Total Outstanding dues of micro and small enterprises (B) total outstanding dues of creditors other than micro and small enterprises (c) Provisions (d) Provisions (e) Provisions (ii) Other Financial Liabilities (iii) Current Liabilities (iiii) Current Current Liabilities (iiii) Curren	No.	Particulars			
Non-Current Assets	A ACCETIC		(Unaudited)	(Audited)	
(a) Property, Plant and Equipment 560.02 572.47 (b) Finacial Assets 101.30 101.30 (i) Investments 14.83 14.83 (e) Other Non-Current Assets 0.00 5.38 Current Assets 0.00 5.38 (a) Inventories 57.94 49.47 (b) Financial Assets 108.62 100.97 (i) Cash and Cash Equivalents 554.41 58.15 (ii) Other Current Assets 26.80 34.59 Total Assets 1,423.92 937.15 B EQUITY (a) Equity Share Capital 747.00 747.00 (a) Equity Share Capital 747.00 747.00 747.00 (b) Other Equity (185.95) (192.36) LIABILITIES (185.95) (192.36) Non-Current Liabilities 0.00 0.98 (a) Financial Liabilities (net) 39.58 33.01 Current Liabilities 39.58 33.01 (a) Financial Liabilities 10.00 0.00 0.98 (b) Other Financial Liabilities 12.60 20.22 (ii) Trade Payables 1.04 <					
(b) Finacial Assets (i) Investments (ii) Other Financial Assets (c) Other Financial Assets (c) Other Financial Assets (d) Inventories (a) Inventories (a) Inventories (b) Financial Assets (i) Trade Receivable (ii) Cash and Cash Equivalents (iii) Other Current Assets 7 total Assets 1 total Assets 1 total Assets 2 total Assets 2 total Assets 8 total Assets 1 total Assets 1 total Cash Equivalents (iii) Other Current Liabilities (a) Financial Liabilities (b) Other Equaty Current Liabilities (c) Deferred Tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Provisions (c) Deferration of metro and small enterprises (d) Total outstanding dues of creditors other than micro and small enterprises (d) Foreign and Sanda Carletter Current Liabilities (e) Provisions (f) Other Current Liabilities (i) Other Financial Liabilities (i) Other Current			560.02	570 47	
(i) Investments 101.30 101.30 (ii) Other Financial Assets 14.83 14.83 (c) Other Non-Current Assets 0.00 5.38 Current Assets			4 300.02	5/2.4/	
(ii) Other Financial Assets 14.83 14.83 (c) Other Non-Current Assets 0.00 5.38 Current Assets 3.00 5.38 (a) Inventories 57.94 49.47 (b) Financial Assets 108.62 100.97 (ii) Cash and Cash Equivalents 554.41 58.15 (iii) Other Current Assets 26.80 34.59 Total Assets 1,423.92 937.15 EQUITY AND LIABILITIES 28.00 747.00 747.00 (a) Equity Share Capital 747.00 747.00 747.00 747.00 102.36) LABILITIES 8 8 10.00 0.98 10.00 0.98 10.00 0.98 10.00 0.98 10.00 0.98 10.00 0.98 10.00 0.98 10.00 0.98 10.00 <t< td=""><td></td><td></td><td>101.20</td><td>101.20</td></t<>			101.20	101.20	
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Current Assets (a) Inventories 57.94 49.47 (b) Financial Assets 108.62 100.97 (ii) Cash and Cash Equivalents 554.41 58.15 (iii) Other Current Assets 26.80 34.59 Total Assets 1,423.92 937.15 B EQUITY AND LIABILITIES 200.00 747.00 7					
(a) Inventories 57.94 49.47 (b) Financial Assets 108.62 100.97 (i) Trade Receivable 108.62 100.97 (ii) Cash and Cash Equivalents 554.41 58.15 (iii) Other Current Assets 26.80 34.59 Total Assets 1,423.92 937.15 EQUITY AND LIABILITIES 1,423.92 937.15 EQUITY (a) Equity Share Capital 747.00 747.00 (b) Other Equity (185.95) (192.36) LIABILITIES (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (net) 39.58 33.01 Current Liabilities 39.58 33.01 (a) Financial Liabilities 10.00 0.98 (a) Financial Liabilities 10.00 0.98 (a) Trade Payables 1.06 20.22 (a) International Liabilities 1.260 20.22 (ii) Other Financial Liabilities 10.89 12.78 (b) Other Current liabilities 28.76 29.61 (c) Provisions 1.04 3.07			0.00	5.38	
(b) Financial Assets (i) Trade Receivable (ii) Cash and Cash Equivalents (iii) Other Current Assets Total Assets EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (c) Deferred Tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Trade Payables (A) Total outstanding dues of micro and small enterprises (B) total outstanding dues of creditors other than micro and small enterprises (i) Other Current Liabilities (ii) Other Current Liabilities (ii) Trancial Liabilities (ii) Trade Payables (b) Other Current Liabilities (ii) Trade Payables (c) Provisions (c) Deferred Tax Liabilities (ii) Trade Payables (b) Other Current Liabilities (ii) Trade Payables (c) Provisions (c) Deferred Tax Liabilities (ii) Trade Payables (b) Other Current Liabilities (ii) Other Current Liabilities (iii) Other Current Liabilities (iii) Other Current Liabilities (iii) Othe			57.04	40.45	
(i) Trade Receivable 108.62 100.97 (ii) Cash and Cash Equivalents 554.41 58.15 (iii) Other Current Assets 26.80 34.59 Total Assets 1,423.92 937.15 EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital 747.00 747.00 (b) Other Equity (185.95) (192.36) LIABILITIES Non-Current Liabilities (a) Financial Liabilities 770.00 282.85 (b) Provisions 0.00 0.98 (c) Deferred Tax Liabilities (net) 39.58 33.01 Current Liabilities (a) Financial Liabilities 39.58 33.01 (a) Financial Liabilities 1.06 20.22 (b) Otal outstanding dues of micro and small enterprises 1.260 20.22 (ii) Other Financial Liabilities 11.08 11.78 (b) Other Current liabilities 28.76 29.61 (c) Provisions 1.04 3.07			57.94	49.47	
(ii) Cash and Cash Equivalents 554.41 58.15 (iii) Other Current Assets 26.80 34.59 Total Assets 1,423.92 937.15 EQUITY AND LIABILITIES EQUITY (185.95) 747.00 747.00 (b) Other Equity (185.95) (192.36)			100.11		
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Total Assets 1,423.92 937.15					
EQUITY AND LIABILITIES EQUITY				THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	
EQUITY (a) Equity Share Capital (b) Other Equity (185.95) LIABILITIES Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (c) Deferred Tax Liabilities (net) Current Liabilities (a) Financial Liabilities (i) Trade Payables (a) Financial Liabilities (a) Financial Liabilities (b) Total outstanding dues of micro and small enterprises (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions 12.60 20.22 (ii) Other Current liabilities (c) Provisions 10.89 12.78 (d) Total outstanding dues of creditors other than micro and small enterprises 10.89 10.89 10.89 10.89 10.89 10.89 10.89 10.89 10.89 10.89			1,423.92	937.15	
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(b) Other Equity LIABILITIES Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (c) Deferred Tax Liabilities (net) Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Trade Payables (c) Total outstanding dues of micro and small enterprises (d) Total outstanding dues of creditors other than micro and small enterprises (e) Other Financial Liabilities (f) Other Current liabilities (g) Other Current liabilities (h) Other Current liabilities					
LIABILITIES Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (b) Provisions (c) Deferred Tax Liabilities (net) Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Trade Payables (A) Total outstanding dues of micro and small enterprises (B) total outstanding dues of creditors other than micro and small enterprises (ii) Other Financial Liabilities (b) Other Current liabilities (c) Provisions (a) Financial Liabilities (b) Other Current liabilities (c) Provisions			747.00	747.00	
Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (b) Provisions (c) Deferred Tax Liabilities (net) Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Trade Payables (c) Total outstanding dues of micro and small enterprises (d) Total outstanding dues of creditors other than micro and small enterprises (e) Other Financial Liabilities (f) Other Current liabilities (g) Other Current liabilities (h) Other Current liabilities			(185.95)	(192.36)	
(a) Financial Liabilities (i) Borrowings (b) Provisions (c) Deferred Tax Liabilities (net) Current Liabilities (a) Financial Liabilities (i) Trade Payables (A) Total outstanding dues of micro and small enterprises (B) total outstanding dues of creditors other than micro and small enterprises (ii) Other Financial Liabilities (b) Other Current liabilities (c) Provisions 770.00 282.85 0.00 0.98 33.01 29.58 33.01 20.22					
(i) Borrowings 770.00 282.85 (b) Provisions 0.00 0.98 (c) Deferred Tax Liabilities (net) 39.58 33.01 Current Liabilities (a) Financial Liabilities (i) Trade Payables - (A) Total outstanding dues of micro and small enterprises - - (B) total outstanding dues of creditors other than micro and small enterprises 12.60 20.22 (ii) Other Financial Liabilities 10.89 12.78 (b) Other Current liabilities 28.76 29.61 (c) Provisions 1.04 3.07					
(b) Provisions (c) Deferred Tax Liabilities (net) Current Liabilities (a) Financial Liabilities (i) Trade Payables (A) Total outstanding dues of micro and small enterprises (B) total outstanding dues of creditors other than micro and small enterprises (ii) Other Financial Liabilities (b) Other Current liabilities (c) Provisions 0.00 39.58 33.01 2.00 2.022 2.022 2.03 2.042 2.042 2.042 2.042 2.042 2.043 2					
(c) Deferred Tax Liabilities (net) Current Liabilities (a) Financial Liabilities (i) Trade Payables (A) Total outstanding dues of micro and small enterprises (B) total outstanding dues of creditors other than micro and small enterprises (ii) Other Financial Liabilities (b) Other Current liabilities (c) Provisions 39.58 33.01 20.22 20.22 12.60 20.22 20.22 10.89 20.21 20.20 20.22 30.01 30.01	(i) Borrowings		770.00	282.85	
(c) Deferred Tax Liabilities (net) Current Liabilities (a) Financial Liabilities (i) Trade Payables (A) Total outstanding dues of micro and small enterprises (B) total outstanding dues of creditors other than micro and small enterprises (ii) Other Financial Liabilities (b) Other Current liabilities (c) Provisions 39.58 33.01 20.22 20.22 20.22 30.58 20.22 30.58 20.22 30.58 20.22 30.58 30.01	(b) Provisions		0.00	0.98	
Current Liabilities (a) Financial Liabilities (i) Trade Payables (A) Total outstanding dues of micro and small enterprises (B) total outstanding dues of creditors other than micro and small enterprises (ii) Other Financial Liabilities (b) Other Current liabilities (c) Provisions 20.22 20.22 20.22 30.00 30.07	(c) Deferred Tax Liabilities (net)		39.58		
(i) Trade Payables (A) Total outstanding dues of micro and small enterprises (B) total outstanding dues of creditors other than micro and small enterprises (ii) Other Financial Liabilities (b) Other Current liabilities (c) Provisions 1.04 2.0.22 2.0.22 2.0.22 2.0.22 2.0.22 2.0.22 2.0.22 2.0.22 2.0.23 2.0.23 2.0.23 2.0.23 2.0.24 2.0.25 2.0.25 2.0.20 2.0.2	Current Liabilities			,	
(A) Total outstanding dues of micro and small enterprises (B) total outstanding dues of creditors other than micro and small enterprises (ii) Other Financial Liabilities (b) Other Current liabilities (c) Provisions 1.04 20.22 21.78 22.76 29.61 29.61	(a) Financial Liabilities				
(B) total outstanding dues of creditors other than micro and small enterprises (ii) Other Financial Liabilities (b) Other Current liabilities (c) Provisions 12.60 20.22 10.89 12.78 29.61 29.61 3.07	(i) Trade Payables				
(B) total outstanding dues of creditors other than micro and small enterprises (ii) Other Financial Liabilities (b) Other Current liabilities (c) Provisions 12.60 20.22 10.89 12.78 29.61 29.61 3.07	(A) Total outstanding dues of micro and small enterprises		_		
(ii) Other Financial Liabilities 10.89 12.78 (b) Other Current liabilities 28.76 29.61 (c) Provisions 1.04 3.07		enterprises	12.60	20.22	
(b) Other Current liabilities 28.76 29.61 (c) Provisions 1.04 3.07					
(c) Provisions 1.04 3.07					
7.01					
	Total Equity and Liabilities		1,423.92	937.15	

Page 2 of 4





CIN: L55100GJ1985PLC008264

Standalone Cash Flow Statement

(Rs. In Lac)

31	andaione Cash Flow Statement	YY 16Y'	1.1	* */	- 4 - 4
Sr. No.	Particulars	Half Year ended		Year ended	
		30.09.		31.03.2024	
		(Unauc	dited)	(Audi	ted)
Α.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit as per Statement of Profit & Loss before Tax		12.98		45.60
	Adjustments for:			-	
	Depreciation	12.45		. 24.22	
	Other Comprehensive Income	-		0.08	
	Interest Paid	8.74		-	
	Provision for Income Tax			-	
		1 1	21.19	L	24.30
	Operating Profit Before Working Capital Changes	[34.17		69.90
	Working Capital Changes:				
	(Increase)/Decrease in Inventories	(8.47)		(2.11)	
	(Increase)/Decrease in Trade Receivables	(7.66)		(19.34)	
	(Increase)/Decrease in Other Current Assets	7.79		(15.13)	
	(Increase)/Decrease in Other Financial Assets	-		-	
	(Increase)/Decrease in Other Non-Current Assets	5.38		(1.58)	
	Increase/(Decrease) in Other Financial Liabilities	(1.89)		2.15	
	Increase/(Decrease) in Other Current Liabilities	(0.85)		6.23	
	Increase/(Decrease) in Provisions	(3.00)		2.09	
	Increase/(Decrease) in Trade Payables	(7.62)		(12.29)	
	mercuse/(Decreuse) in Trude Luyastes		(16.32)		(39.97)
	Cash Generated from Operations		17.85		29.93
	Taxes Paid(Net)		-		-
	Net Cash Flow from Operating Activities		17.85		29.93
	Net Cash Flow from Operating Activities				
B.	CASH FLOW FROM INVESTING ACTIVITIES				
В.	Purchase of Fixed Assets / Capital Work-in-Progress		_		(11.96)
	Purchase of Fixed Assets / Capital Work-III-Flogress				
	Net Cash flow From Investing Activities		-		(11.96)
C.	CASH FLOW FROM FINANCING ACTIVITIES			-	181
	D 1//D		487.15		(27.00)
	Proceeds/(Repayment) from/of long term borrowings		(8.74)		(=7.00)
	Interest Paid		478.41		(27.00)
	Net Cash Flow From Financing Activities		470.41	*,	(2.100)
	A LONG TO THE WAY (ALIBICO)		496.26		(9.03)
	Net Cash Flow During The Year (A+B+C)		470.20		(5.05)
	4	70.17		67.10	
	OPENING CASH AND CASH EQUIVALENTS	58.15		67.18	
	CLOSING CASH AND CASH EQUIVALENTS	554.41	10/2/	58.15	(9.03)
	Net Increase/(Decrease) in Cash and Cash Equivalents		496.26		(9.03)

Page 3 of 4



CIN: L55100GJ1985PLC008264

Notes:

- 1 The above Results, after being reviewed and recommended by the Audit Committee at their meeting held, were approved and taken on record by the Board of Directors in their Board meeting held on November 14, 2024.
- 2 The Un-audited Financial Results for the Quarter and Half Year ended September 30, 2024 are reviewed by the Statutory Auditors of the Company.
- 3 The above Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind As") as notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (amended).
- 4 The company has only one segment of activity namely "Hotelier".
- 5 Previous periods figures have been regrouped /rearranged, wherever necessary.

FOR LORDS ISHWAR HOTELS LIMITED

Place: Mumbai

Date: November 14, 2024



PUSHPENDRA BANSAL

Managing Director DIN: 00086343

Page 4 of 4



R. M. HARIYANI & CO. Chartered Accountants Rajiv M. Hariyani, B.Com, ACA



26, Sindhunagar Society, St., Road, Bharuch-392001 India (Gujarat) Mo.: 9913887737, 8866125030 Email: hariyanirajiv18@gmail.com

Limited Review Report

To,
The Board of Directors
LORDS ISHWAR HOTELS LIMITED

We have reviewed the accompanying Statement of Unaudited Financial Results of LORDS ISHWAR HOTELS LIMITED ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedure 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.

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 applicable accounting standards 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 as amended, 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 the above matter.

M.No.184853 BHARUCH

Date: 14.11.2024 Place: Mumbai FOR **R. M. HARIYANI & CO.** Chartered Accountants FRN: 147657W

(CA. Rajiv Manohar Hariyani) Proprietor

Membership No.: 184853 UDIN: 24184853BKBOHV3639