

Date: January 02, 2025

To,
The Manager
BSE Limited,
P J Towers, Dalal Street,
Fort, Mumbai – 400 001

REF: COMPANY CODE NO. 521048

ISIN: INE900E01015

Dear Sir/Madam,

Subject: Filing of revised Standalone Results of the Company for the quarter ended September 30, 2024.

We have received a query on BSE Listing portal dated December 31, 2024 regarding non filing of Cash Flow Statement for Standalone Results in Pdf format for the quarter ended September 2024.

In continuation to our intimation dated November 13, 2024, attached herewith revised Standalone Results containing Cash Flow Statement in Pdf format for the quarter ended September 2024.

We request you to kindly take the revised submission on record.

Thanking you,

Yours faithfully,

For **Advance Lifestyles Limited,**

JYOTI LAXMAN BAMBADA
BAMBADA

Digitally signed by JYOTI
LAXMAN BAMBADA
Date: 2025.01.02
17:16:44 +05'30'

Jyoti Laxman Bambade
(Director)
DIN: 07895116

Place: Mumbai

Date: January 02, 2025

Advance Lifestyles Limited

(2nd Floor, West Wing Electric Mansion, Appasaheb Marathe Marg, Worli, Mumbai, Maharashtra, India - 400025)

Balance Sheet as at 30th September, 2024

Particulars	Note	As at 30-Sep-2024	As at 31-Mar-2024
I. ASSETS			
1. Non-current assets			
(a) Property, Plant & Equipment	2	212.29	215.55
(b) Financial Assets			
(i) Investments	3	10,407.31	2,500.00
(ii) Loans	4	4,80,772.28	3,96,164.04
(iii) Others	5	34.26	34.26
(c) Deferred Tax Assets (net)	6	14.78	10.70
		4,91,440.90	3,98,924.55
2. Current assets			
(a) Inventories	7	1,424.94	1,424.94
(b) Financial Assets			
(i) Cash and cash equivalents	8	7,209.68	330.62
(ii) Loans	9	2,17,415.82	2,70,550.04
(c) Other current assets	10	2,988.36	1,852.08
		2,29,038.81	2,74,157.69
Assets Classified as Held for Sale	11	(1,21,87,800.00)	28,836.33
Total Assets		(1,14,67,320.29)	7,01,918.57
II. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity share capital	12	62,257.50	62,257.50
(b) Other equity	13	2,11,720.80	2,01,834.95
		2,73,978.31	2,64,092.46
2. Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	14	2,99,68,822.42	3,24,454.03
		2,99,68,822.42	3,24,454.03
3. Current liabilities			
(a) Financial liabilities			
(i) Borrowings	15	46,268.52	78,399.54
(ii) Other financial liabilities	16	549.41	753.22
(b) Provisions	17	26,722.97	25,955.15
(c) Current tax liabilities	18	2,048.71	450.00
(d) Other current liabilities	19	3,555.27	2,114.18
		79,144.88	1,07,672.09
Liabilities associated with assets classified as held for sale	20	-	5,700.00
Total Equity and Liabilities		3,03,21,945.62	7,01,918.57

Summary of significant accounting policies 01

The accompanying notes are an integral part of the financial statements 2 to 60

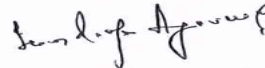
In terms of our report of even date.

For Piyush J. Shah & Co.
Chartered Accountants
F.R.No :- 121172W

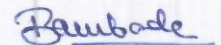
Viral R. Sanghvi
Partner
M.No :- 191046

Place :- Ahmedabad
Date :- 13-11-2024


For and on behalf of Board of Directors



Sundeep Agarwal
Managing Director
DIN: 03168111



Jyoti L. Bambade
Director
DIN: 07895116

Ramesh Nair 
Chief Financial Officer

Advance Lifestyles Limited

(2nd Floor, West Wing Electric Mansion, Appasaheb Marathe Marg, Worli, Mumbai, Maharashtra, India - 400025)

Statement of Profit and Loss for the year ended 30th September, 2024

(Amount in Thousands)

Particulars	Note	Year Ended 30-Sep-24	Year Ended 31-Mar-24
I. Revenue from operations		-	-
II. Other Income	21	26,460.39	35,114.00
III. Total Revenue (I + II)		26,460.39	35,114.00
IV. Expenses:			
Purchases of stock-in-trade		-	-
Changes in Inventories	22	-	-
Employee benefits expenses	23	626.850	579.57
Finance costs	24	13,196.403	24,866.89
Depreciation and amortization expense	25	3.266	21.88
Other expenses	26	700.194	2,005.84
Total expenses (IV)		14,526.71	27,474.18
V. Profit before Exceptional, Extraordinary items and Tax (III-IV)		11,933.67	7,639.82
VI. Exceptional Items (Prior Period Expenses)	27	-	5,000.00
VII. Profit/(Loss) before tax (V - VI)		11,933.67	2,639.82
VIII. Tax expenses	28		
(1) Current tax		2,048.71	450.00
(2) Deferred tax		(4.09)	2.12
(3) Tax adjustment of earlier years		3.19	48.23
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)		9,885.86	2,139.47
XIII. Profit/(Loss) for the period		9,885.86	2,139.47
XIV. Other comprehensive income			
A) (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
XV. Total Comprehensive income for the period		-	-
XVI. Total Comprehensive income for the period (XIII+XV) (Comprising Profit/(Loss) and Other comprehensive income for the year)		9,885.86	2,139.47
XVII. Earnings per equity share (for continuing operations):	29		
(1) Basic		1.59	0.34
(2) Diluted		1.59	0.34

Summary of significant accounting policies

01

The accompanying notes are an integral part of the financial statements.

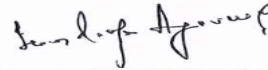
2 to 60

In terms of our report of even date.

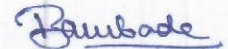
For Piyush J. Shah & Co.
Chartered Accountants
F.R.No :- 121172W

For and on behalf of Board of Directors

Viral R. Sanghvi
Partner
M.No :- 191046




Sundeep Agarwal
Managing Director
DIN: 03168111



Jyoti L. Bambade
Director
DIN: 07895116

Place :- Ahmedabad
Date :- 13-11-2024


Ramesh Nair
Chief Financial Officer

Advance Lifestyles Limited

(2nd Floor, West Wing Electric Mansion, Appasaheb Marathe Marg, Worli, Mumbai, Maharashtra, India - 400025)

Statement of Cash Flow for the Year ended 30th September, 2024

(Amount in Thousands)

Particulars	For the Year Ended 30-Sep-24	For the Year Ended 31-Mar-24
Cash flow from Operating activities:		
Net profit before tax as per statement of profit and loss	11,933.67	2,639.82
Adjusted for:		
Depreciation & amortization	3.27	21.88
Interest & finance costs	13,196.40	24,866.89
Interest Income	(14,839.40)	(30,361.44)
Operating cash flow before working capital changes	10,293.94	(2,832.84)
Adjusted for:		
(Increase)/ decrease in other current assets	(1,136.28)	(192.45)
Increase/ (decrease) in other financial liabilities	(203.81)	(4,869.75)
Increase/ (decrease) in other current liabilities	1,441.09	(0.46)
Increase/ (decrease) in short term provisions	767.82	(72.11)
Cash generated from / (used in) operations	11,162.76	(7,967.61)
Income taxes paid	(4,50,003.19)	(48.23)
Net cash generated from/ (used in) operating activities	[A] (4,38,840.43)	(8,015.84)
Cash flow from Investing activities:		
Movement in Investment Property	1,22,10,936.34	-
Interest Received	14,839.40	30,361.44
Increase/ decrease in short term loans and advances	53,134.22	4,509.43
Increase/ decrease in long term loans and advances	(84,608.24)	(30,361.44)
Purchase/Sale of investments	(7,907.31)	-
Net cash flow from/(used in) investing activities	[B] 1,21,86,394.42	4,509.43
Cash flow from Financing activities:		
Proceeds from long term borrowing (net)	2,96,44,368.40	24,865.68
Proceeds from short term borrowing (net)	(32,131.02)	2,500.00
Interest & finance costs	(13,196.40)	(24,866.89)
Net cash flow from/(used in) financing activities	[C] 2,95,99,040.97	2,498.79
Net increase/(decrease) in cash & cash equivalents [A+B+C]	4,13,46,594.95	(1,007.62)
Cash & cash equivalents as at beginning of the year	330.62	1,338.24
Cash & cash equivalents as at end of the year [Refer Note - 8]	4,13,46,925.59	330.62

Advance Lifestyles Limited

(2nd Floor, West Wing Electric Mansion, Appasaheb Marathe Marg, Worli, Mumbai, Maharashtra, India - 400025)

Statement of Cash Flow for the Year ended 30th September, 2024

Particulars	(Amount in Thousands)	
	For the Year Ended 30-Sep-24	For the Year Ended 31-Mar-24
Cash and Cash equivalent comprises of:		
Cash on hand	26.70	11.09
Bank Balances:		
In current account	7,182.99	319.54
Cash & cash equivalents as at end of the year	7,209.68	330.62

Notes:

1. The cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard (IND AS-7) Statement of Cashflows.
2. Figures in bracket indicates cash outflow.
3. Previous year figures have been regrouped/rearranged wherever necessary.

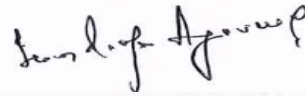
In terms of our report of even date.

For Piyush J. Shah & Co.
Chartered Accountants
F.R.No :- 121172W

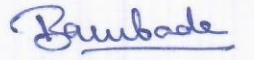
Viral R. Sanghvi
Partner
M.No :- 191046
UDIN :-

Place :- Ahmedabad
Date :- 13-11-2024

For and on behalf of Board of Directors



Sundeep Agarwal
Managing Director
DIN: 03168111



Jyoti L. Bambade
Director
DIN: 07895116



Ramesh Nair
Chief Financial Officer

ADVANCE LIFESTYLE LIMITED
(CIN:L45309MH1988PLC268437)

(Regd. Office: 2nd Floor, West Wing Electric Mansion, Appasaheb Marathe Marg, Worli, Mumbai, Maharashtra, India - 400025)

E-mail id: cs@advance.net.in

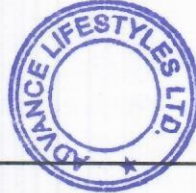
website: www.advance.net.in

STATEMENT OF CASHFLOWS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024

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

PARTICULARS	FOR THE HALF YEAR ENDED Rs. September 30, 2024 Un-Audited
Cash flow from operating activities:	
Net profit before tax as per statement of profit and loss	11,896.17
Adjusted for:	
Provision for gratuity	-
Depreciation & amortization	3.27
Interest Income on loans & advances given	(14,839.40)
Interest & finance costs	13,196.40
Operating cash flow before working capital changes	10,256.44
Adjusted for:	
(Increase)/ decrease in inventories	-
(Increase)/ decrease in trade receivables	-
(Increase)/ decrease in other current assets	(373.77)
Increase/ (decrease) in other financial liabilities	(91.31)
Increase/ (decrease) in trade payables	-
Increase/ (decrease) in other current liabilities	(8.91)
Increase/ (decrease) in short term provisions	-
Increase/ (decrease) in long term provisions	5.24
Cash generated from / (used in) operations	9,787.69
Less: Income taxes (paid)/refund (net)	(453.19)
Net cash generated from/ (used in) operating activities [A]	9,334.49
Cash flow from investing activities:	
Movement in Investment Property	16,679.02
Interest Income on loans & advances given	14,839.40
Increase/ decrease in short term loans and advances	(89,365.60)
Increase/ decrease in long term loans and advances	57,891.61
Increase/ decrease in other Bank balance	-
Purchase/Sale of current investments	-
Increase/decrease in other security deposits	-
Net cash flow from/(used) in investing activities [B]	44.43
Cash flow from financing activities:	
Proceeds from long term borrowing (net)	13,196.40
Proceeds from short term borrowing (net)	(2,499.85)
Interest & finance costs	(13,196.40)
Net cash flow from/(used in) financing activities [C]	(2,499.86)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	6,879.06
Cash & cash equivalents as at beginning of the year	330.62
Cash & cash equivalents as at end of the year	7,209.68

Note : The Cash Flow Statement has been prepared for Quarter 2 of FY 2024-25 only. Financials for the corresponding quarter of the previous year (FY 2023-24) have not been prepared in accordance with IndAS (Indian Accounting Standards), and therefore, comparative figures for the previous year are not available.



For ADVANCE LIFESTYLE
LIMITED

Bambade

Jyoti L. Bambade

DIRECTOR

[DIN:07895116]

DATE:13.11.2024

PLACE: AHMEDABAD

ADVANCE LIFESTYLE LIMITED							
(CIN:L45309MH1988PLC268437)							
(Regd. Office: 2nd Floor, West Wing Electric Mansion, Appasaheb Marathe Marg, Worli, Mumbai, Maharashtra, India - 400025)							
E-mail id: cs@advance.net.in				website: www.advance.net.in			
STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024							
(Rs. In Thousands Except EPS and Face Value of Share)							
Particulars	Quarter Ended			Half Year Ended		Year Ended	
	3 MONTHS ENDED September 30, 2024	3 MONTHS ENDED June 30, 2024	3 MONTHS ENDED September 30, 2023	6 MONTHS ENDED September 30, 2024	6 MONTHS ENDED September 30, 2023	FOR THE YEAR ENDED March 31, 2024	
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
I Revenue from operations							
II Other Income	5,863.19	19,597.20	10,727.32	26,460.39	16,557.40	35,114.00	
III Total Revenue (I+II)	5,863.19	19,597.20	10,727.32	26,460.39	16,557.40	35,114.00	
IV Expenses							
Cost of material consumed	-	-	-	-	-	-	
Purchase of stock in trade	-	-	-	-	-	-	
Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	-	-	-	-	-	-	
Employee benefits expenses	308.63	318.22	82.50	626.85	165.00	579.57	
Finance Costs	5,663.96	6,532.44	6,153.24	13,196.40	12,185.04	24,866.89	
Depreciation and amortization expense	(0.00)	3.27	3.90	3.27	7,794.00	21.88	
Other Expenses	267.99	469.70	455.68	737.69	1,053.39	2,005.84	
Total Expenses	7,240.58	7,323.63	6,695.32	14,564.21	21,197.44	27,474.18	
V Profit before exceptional and extraordinary items and tax (III-IV)	(377.40)	12,273.57	4,032.00	11,896.17	(4,640.04)	7,639.82	
VI Exceptional Items	-	-	(5,000.15)	-	(5,082.44)	(5,000.00)	
VII Profit before extraordinary items and tax (V-VI)	(377.40)	12,273.57	(968.15)	11,896.17	(9,722.48)	2,639.82	
VIII Extraordinary items	-	-	-	-	-	-	
IX Profit before tax (VII-VIII)	(377.40)	12,273.57	(968.15)	11,896.17	(9,722.48)	2,639.82	
X Tax Expenses							
1) Current tax	(63.00)	2,048.71		1,985.71		450.00	
2) Deferred tax	0.00	(4.09)		(4.09)		2.12	
3) Short / (Excess) Provision of Income Tax of Previous Years	3.19			3.19		48.23	
XI Profit (Loss) for the period from continuing operations (IX-X)	(317.60)	10,228.95	(968.15)	9,911.35	(9,722.48)	2,139.47	
XII Profit / (Loss) from discontinuing operations	-	-	-	-	-	-	
XIII Tax expenses of discontinuing operations	-	-	-	-	-	-	
XIV Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-	
XV Net Profit / (Loss) for the period (XI+XIV)	(317.60)	10,228.95	(968.15)	9,911.35	(9,722.48)	2,139.47	
XVI Other Comprehensive Income							
A) (i) Items that will not be reclassified to profit or loss							
(ii) Income tax relating to items that will not be reclassified to profit or loss							
B) (i) Items that will be reclassified to profit or loss							
(ii) Income tax relating to items that will be reclassified to profit or loss							
XVII Total Comprehensive Income	(317.60)	10,228.95	(968.15)	9,911.35	(9,722.48)	2,139.47	
XVIII Paid up Equity Share Capital (Face Value Rs. 10/- each)							
XIX Other Equity excluding Revaluation Reserve							
XX Earning per share							
1) Basic	(0.05)	1.64	(0.31)	1.59	(3.12)	0.34	
2) Diluted	(0.05)	1.64	(0.31)	1.59	(3.12)	0.34	

DATE:13.11.2024
PLACE: AHMEDABAD

For ADVANCE LIFESTYLE LIMITED



Bambade
Jyoti L. Bambade
DIRECTOR
[DIN:07895116]

ADVANCE LIFESTYLE LIMITED
(CIN:L45309MH1988PLC268437)

(Regd. Office: 2nd Floor, West Wing Electric Mansion, Appasaheb Marathe Marg, Worli, Mumbai, Maharashtra, India - 400025)

E-mail id: cs@advance.net.in

website: www.advance.net.in

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

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

Particulars	AS AT	AS AT
	Rs.	Rs.
	September 30, 2024	March 31, 2024
	Un-Audited	Audited
I. ASSETS		
1 Non Current Assets		
(a) Property, Plant & Equipment	212.29	215.55
(b) Capital Work in progress	-	-
(c) Investment Properties	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Intangible assets under development	-	-
(g) Biological assets other than bearer plants	-	-
(h) Financial assets	-	-
(i) Investments in Subsidiaries	-	-
(ii) Trade receivables	-	-
(iii) Loans	3,38,272.43	3,96,164.04
(iv) Others	2,534.26	2,534.26
(i) Deferred tax assets (net)	14.78	11
(j) Other Non-current assets	-	-
Total Non-Current Assets	3,41,033.76	3,98,924.55
2 Current assets		
(a) Inventories	1,424.94	1,424.94
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	7,209.68	330.62
(iv) Bank balance other than (iii) above	-	-
(v) Loans	3,59,915.64	2,70,550.04
(vi) Others	-	-
(c) Current tax assets (net)	-	-
(d) Other current assets	2,225.86	1,852.08
Total Current Assets	3,70,776.13	2,74,157.69
Assets Classified as Held for Sale	7,907.31	28,836.33
Total Assets	7,19,717.20	7,01,918.57
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	62,257.50	62,257.50
(b) Other equity	2,11,746.30	2,01,834.95
Total Equity	2,74,003.80	2,64,092.45



2 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,37,650.42	3,24,454.03
(ii) Other financial liabilities (other than those specified in (b))	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (net)	-	-
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities	3,37,650.42	3,24,454.03
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	75,899.69	78,399.54
(ii) Trade payables	-	-
i. total outstanding dues of micro enterprises and small enterprises	-	-
ii. total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other financial liabilities (other than those specified in (c))	661.91	753.22
(b) Other current liabilities	3,555.27	2,114.18
(c) Provisions	25,960.39	25,955.15
(d) Current tax liabilities (net)	1,985.71	450
Total Current Liabilities	1,08,062.97	1,07,672.09
Liabilities associated with assets classified as held for	1,450.00	5,700.00
Total Liabilities	4,45,713	4,37,826.12
Total Equity and Liabilities	7,19,717.20	7,01,918.57
		For ADVANCE LIFESTYLE LIMITED
		<i>Jyoti L. Bambade</i>
		Jyoti L. Bambade
		DIRECTOR
		[DIN:07895116]
DATE:13.11.2024		
PLACE: AHMEDABAD		



ADVANCE LIFESTYLES LIMITED

(2nd Floor, West Wing Electric Mansion, Appasaheb Marathe Marg, Worli, Mumbai, Maharashtra, India - 400025)
CIN : L45309MH1988PLC268437, Website: www.advance.net.in

Statement of Unaudited Financial Results for the Quarter Ended 30th September, 2024

Notes:

- 1 The financial results of the company for the quarter ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on **13th November, 2024** and the limited review of the same has been carried out by the auditors.
- 2 The above is an extract of the detailed format of the Financial Results for the quarter ended September 30, 2024 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of these Financial Results are available on the Stock Exchange website i.e. www.bseindia.com and also on the Company's website: www.advance.net.in
- 3 The above results have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified under section 133 of the Companies Act, 2013.
- 4 Status of Investors' complaints during the quarter under review :

Pending Complaints as on 31-Mar-24	Complaints received during the first quarter	Complaints outstanding as on 30-Sept-24
Nil	Nil	Nil

- 5 The company's business activity has two primary business segments, i.e Textiles and Real Estates. However, the disclosure requirement of Accounting Standard (Ind AS 108) on "Segment Reporting" is not applicable as none of the segments are reportable segments.
- 6 The company has entered into a settlement agreement to sell its investment property on May 2, 2024. As a result, the financial figures for the quarter ending June 30, 2024, reflect a one-time gain of Rs. 11,620.98 thousands from this sale.
- 7 The figures for the quarter ended 31 March 2024 as reported in these financial results, are the balancing figures between the audited figures in respect of the full financial year and unaudited published year-to-date figures up to the end of the third quarter of the relevant financial year.
- 8 Figures of the previous periods have been regrouped / recast / reclassified wherever considered necessary.

For and on behalf of the Board of
Advance Lifestyles Limited



Jyoti L. Bambade

Jyoti L. Bambade
DIRECTOR
(DIN: 07895116)

Place:- Ahmedabad
Date :- 13th November, 2024



Piyush J. Shah & Co.
Chartered Accountants

Piyush J. Shah

B.Com, FCA, D.I.S.A.(ICA)

Independent Auditor's Limited Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Advance Lifestyle Limited
2nd Floor, West Wing Electric Mansion,
Appasaheb Marathe Marg, Worli,
Mumbai, Maharashtra, India - 400025

Dear Sir,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September 2024

We have reviewed the accompanying statement of unaudited financial results of Advance Lifestyle Limited ("the Company") for the quarter ended on September 30, 2024 ("the statement") attached herewith being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the regulation") as amended read with Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the circular").

This statement is the responsibility of the Company's Management and has been approved by the 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 there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. Our review is limited primarily to inquiries of company personnel and an 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.



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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 specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 Piyush J. Shah & Co.
Chartered Accountants
FRN: 121172W

Viral R. Sanghvi

Viral R. Sanghvi
Partner

M. No: 191046

UDIN: 24191046BKAFRL9890



Place: Ahmedabad

Date: 13th November, 2024