JAYANT AGRO-ORGANICS LIMITED

MANUFACTURERS & EXPORTERS OF CASTOR OIL & ITS PRODUCTS CIN. L24100MH1992PLC066691



REGD. OFFICE: 701, TOWER 'A' PENINSULA BUSINESS PARK, SENAPATI BAPAT MARG, LOWER PAREL (W), MUMBAI 400 013 INDIA.
TEL: +91 22 40271300Email: info@jayantagro.comWeb: www.jayantagro.com

February 08, 2025

Corporate Relations Department BSE Limited 1st Floor, New Trading Wing Rotunda Building, P J Towers Dalal Street, Fort Mumbai 400 001 Fax Nos: 22723121 / 22722041 Code No. 524330 The Market Operations Department National Stock Exchange of India Limited Exchange Plaza, 5th Floor Plot No C/1, G Block Bandra-Kurla Complex Bandra (E), Mumbai 400 051 Fax Nos: 26598237 / 38 Code :- JAYAGROGN

Dear Sir / Madam,

Sub: Board Meeting Outcome – February 08, 2025

We wish to inform that the following decisions have been taken at the Meeting of the Board of Directors held today i.e. February 08, 2025:

• Un-Audited Financial Results for the quarter and nine months ended December 31, 2024

The Board of Directors have interalia approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter and nine months ended December 31, 2024. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ["SEBI (LODR)"] we are enclosing copy of the said Unaudited Financial Results (Standalone & Consolidated) for the quarter and nine months ended December 31, 2024 along with the Limited Review Report (Standalone & Consolidated) issued by Statutory Auditors of the Company, M/s. T.P. Ostwal & Associates LLP, Chartered Accountants, in respect of the said results.

The Meeting of the Board of Director commenced at 12.30 PM (IST) and concluded at 1:30 PM (IST).

Kindly take the above on your records & oblige.

Thanking you,

Yours faithfully, For Jayant Agro-Organics Ltd.

Dinesh Kapadia Company Secretary & Compliance Office Encl: A/a

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024

_	Particulars	0	Quarter Ender	d	Nine Months Ended		(₹ in lakhs) Year Ended	
Sr. No		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
NO		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	
1	Income from operations							
	a Revenue from Operations	30,504.11	29,421.81	23,108.06	91,370,91	73,316.08	1,00,402.62	
	b Other Income	71.33	62.80	48.39	181.77	144.38	237.76	
	Total income from Operation	30,575.44	29,484.61	23,156.45	91,552.68	73,460.46	1,00,640.38	
2	Expenses							
1	a Cost of Material consumed	21,090.82	20,284,43	16,799.86	63,619.28	50,299.64	_ 67,758.71	
1	b Purchase of stock-in-trade	2,226.49	1,468.74	1,050,43	4,937.95	4,178.98	6,529.50	
4	c Changes of Inventories of finished goods, work-in-							
	progress and stock in trade	(941.46)	(510.11)	(673.42)	(1,963.18)	973.40	889.21	
	d Employees benefit expenses	1,154.79	1,177.40	1,025.94	3,484.72	3,034.35	4,142.32	
ŧ	e Finance cost	176.30	158,21	82.41	474.70	294.10	376.12	
1	f Depreciation and amortisation expenses	343.60	352.47	269.15	1,038.63	814.77	1,092.43	
g	g Other expenses	4,423.03	4,476.49	3,378.71	13,727.84	9,868,18	14,056.71	
	Total expenses	28,473.57	27,407.63	21,933.08	85,319.94	69,463.42	94,845.00	
3	Profit/(Loss) from before exceptional items (1-2) Exceptional items	2,101.87	2,076.98	1,223.37	6,232.74	3,997.04	5,795.38	
4	Net Profit/(Loss) before tax (3+4)	2,101.87	2,076.98	1,223.37	6,232,74	3,997.04	5,795,38	
	Net Front/(Loss) before tax (3+4)	2,101.87	2,076.98	1,223.37	6,232.14	3,997.04	3,/33.38	
5	Tax expenses							
a		500.00	529.00	302.00	1,555.00	1,034.00	1,507.85	
b	b Deferred tax	35.97	28.51	6.93	67.24	(12.56)	72.95	
	Total tax expense	535.97	557.51	308.93	1,622,24	1,021,44	1,580,80	
	Net Profit/(Loss) after tax (5-6)	1,565.90	1,519.47	914.44	4,610.50	2,975.60	4,214.58	
3	Other comprehensive income (OCI)	(333.00)	(78.61)	47.03	(338.61)	(22.84)	(115.28)	
	Total comprehensive income (7+8)	1,232.90	1,440.86	961.47	4,271.89	2,952.76	4,099.30	
0	Paid up equity share capital (face value of share ₹ 5 each)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
1	Other equity						43,143.76	
2	Earning per share (EPS) of ₹ 5 each (not annualised)							
a	a Basic EPS in ₹	5.22	5.06	3.05	15.37	9.92	14.05	
b	Diluted EPS in ₹	5.22	5.06	3.05	15.37	9.92	14.05	

Notes to the standalone unaudited financial results:

1 The unaudited standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 8, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

3 The company has identified Castor Oi based derivative business as its only primary reportable segment in accordance with the requirement of Ind AS 108, 'Operating Segments'. Accordingly, no separate segment information has been provided.

4 On 29 August 2024 the Honorable National Company Law Tribunal, Mumbai Bench ('NCLT') approved the scheme of amalgamation of Jayant Finvest Limited with the Jayant Agro-Organics Limited ('the Scheme'). Subsequently, the Company filed the NCLT Order with the MCA on 27 September 2024 (Effective Date). The appointed date is 01 April 2021. Consequently, Jayant Finvest Limited has been merged with Jayant Agro Organics Limited from the appointed date. Accordingly, the standalone financial results for the quarter ended 30 September 2024 and other comparable periods and year ended 31 March 2024 have been restated as per the Scheme.

5 Figures for the previous periods have been regrouped/re-classified wherever necessary to make them comparable.

Place: Mumbai Date: 8th February, 2025



Ideshi Chairman (DIN No. 00355598)



T. P. Ostwal & Associates LLP

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Standalone Financial Results of Jayant Agro-Organics Limited for the quarter and nine month ended December 31, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report To the Board of Directors Jayant Agro-Organics Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of Jayant Agro-Organics Limited ("the Company"), for the quarter and nine months ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").
- 2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. 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 would 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For T. P. Ostwal & Associates LLP Chartered Accountants

Firm Registration Number: 124444W/W100150

ASS SO MUMBAI-13 Dharmesh K. Dalal Partner CA

Partner Membership Number: 103590 UDIN: 25103590BMKXAX1053

Place: Mumbai Date: February 08, 2025

JAYANT AGRO-ORGANICS LIMITED

MANUFACTURERS & EXPORTERS OF CASTOR OIL & ITS PRODUCTS CIN. L24100MH1992PLC066691





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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31° DECEMBER, 2024

	Quarter Ended Nine Months Ended Y						
Sr	Particulars		Quarter Ende			Year Ended	
No		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
4		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
1	Income from operations	57.070.00		10.007.00	1 00 115 00	4 50 000 00	0.45.004.0
	a Revenue from Operations	57,979.09	59,804.60	42,887.89	1,89,415.29	1,52,399.66	2,15,004.31
	b Other Income	89.38	33.57	21.70	142.08	61.05	133.81
	Total Income from Operation	58,068.47	59,838.17	42,909.59	1,89,557.37	1,52,460.71	2,15,138.12
2	Expenses						
	a Cost of Material consumed	46,839.21	32,894.73	38,034.18	1,35,777.23	1,21,313.31	1,70,205.88
- 12	b Purchase of stock-in-trade	5,050.18	10,981.33	1,291.44	26,623.11	5,631.30	9,631.02
-	c Changes of inventories of finished goods, work-in-progress				2		
	and stock in trade	(3,496.03)	5,529.66	(3,567,62)	(3,805.65)	2,956.36	2,490.04
	d Employees benefit expenses	1,670.48	1,692.19	1,477.09	4,977.96	4,394.44	5,986.86
	e Finance cost	441.77	556.91	225.71	1,535.55	653.65	947.69
	f Depreciation and amortisation expenses	476.05	482.76	353.75	1,430.31	1,068.26	1,588.74
	g Other expenses	5,225.25	5,879.41	3,845.90	17,233.50	11,485.07	16,982.40
	Total expenses	56,206.91	58,016.99	41,660.45	1,83,772.01	1,47,502.39	2,07,832.63
3	Profit/(Loss) from before exceptional items (1-2)	1,861.56	1,821.18	1,249.14	5,785.36	4,958.32	7,305.49
4	Exceptional items				-		
5	Net Profit/(Loss) before tax (3+4)	1,861.56	1,821.18	1,249.14	5,785.36	4,958.32	7,305.49
6	Tax expenses		-			75	
- 12	a Current tax	501.97	500.39	300.61	1,560.54	1,280.22	1,884.01
1	b Deferred tax	(10.90)	1.64	5.76	(19.08)	(35.01)	65.86
	Total tax expense	491.07	502.03	306.37	1,541.46	1,245.21	1,949.87
7	Net Profit/(Loss) after tax (5-6)	1,370.49	1,319.15	942.77	4,243.90	3,713.11	5,355.62
3	Share of profit/(loss) of joint ventures/associates (net)	12.41	10.76	13.95	36.59	41.83	52.50
3	Net Profit/(Loss) after tax and share in profit/(loss) of						
	Joint ventures/ associates (7+8) (PAT)	1,382.90	1,329,91	956.72	4,280.49	3,754.94	5,408.12
	Attributed to:						
a	Owners of the Company	1,417.39	1,371.83	948.96	4,343.88	3,587.07	5,134.40
b	Non-controlling interests	(34.49)	(41.92)	7.76	(63.39)	167.87	273.72
D	Other comprehensive income (OCi)	(539.12)	(124.17)	83,52	(500.35)	(55,84)	(210.28)
I.	Total comprehensive income (9+10) Attributed to:	843.78	1,205.74	1,040.24	3,780.14	3,699.10	5,197.84
a	Owners of the Company	929.59	1,259.01	1,023.40	3,883.80	3,539.45	4,947.77
	Non-controlling interests	(85.81)	(53.27)	16.84	(103.66)	159.65	250.07
2	Paid up equity share capital (face value of share ₹ 5 each) Other equity	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00 52,701.08
	Earning per share (EPS) of ₹ 5 each (not annualised)						02,101,00
	Basic EPS in ₹	4.72	4.57	3,16	14.48	11.96	17.11
	Dasic EFS III K	4.74	4.07	3, 10 J	14.401	11.00	17.11

Notes to the consolidated unaudited financial results:

1 The unaudited consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 8, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

- 3 On 29 August 2024 the Honorable National Company Law Tribunal, Mumbai Bench ('NCLT') approved the scheme of amalgamation of Jayant Finvest Limited with the Jayant Agro-Organics Limited ('the Scheme'). Subsequently, the Company filed the NCLT Order with the MCA on 27 September 2024 (Effective Date). The appointed date is 01 April 2021. Consequently, Jayant Finvest Limited has been merged with Jayant Agro Organics Limited from the appointed date. Accordingly, the consolidated financial results for the quarter ended 30 September 2024 and other comparable periods and year ended 31 March 2024 have been restated as per the Scheme.
- 4 Figures for the previous periods have been regrouped/re-classified wherever necessary to make them comparable.

Place: Mumbai Date: 8th February, 2025



shi V. Ud Chairman (DIN No. 00355598)



T. P. Ostwal & Associates LLP

Limited Review Report on Unaudited Consolidated Financial Results of Jayant Agro-Organics Limited for the quarter and nine month ended December 31, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report To The Board of Directors Jayant Agro-Organics Limited

- We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Jayant Agro-Organics Limited ("the Holding Company"), and its subsidiaries (together referred to as 'Group'), and its share of net profit after tax of its joint venture for the quarter and nine month ended December 31, 2024 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("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, 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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). 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 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 No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

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

Subsidiaries:

- a. Ihsedu Agrochem Private Limited
- b. Ihsedu Coreagri Services Private Limited
- c. Ihsedu Itoh Green Chemicals Marketing Private Limited
- d. JACACO Private Limited
- e. Jayant Speciality Products Private Limited

Joint Venture:

a. Vithal Castor Polyols Private Limited



5. The accompanying Statement includes the interim reviewed financial results / other financial information in respect of:

Three subsidiaries, whose interim financial results and other information reflect total revenues of Rs.28.06 Lakh, total net profit after tax of Rs.(103.24) Lakh and total comprehensive income of Rs.(103.24) Lakh for the quarter and nine months ended December 31, 2024 respectively. These interim financial results have been reviewed by their respective independent auditors.

The independent auditors' reports on interim financial results and other financial information of these entities referred in paragraph 5 above have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these entities is based solely on the report of such auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respects of these matters.

6. 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 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For T. P. Ostwal & Associates LLP Chartered Accountants

Firm Registration Number: 124444W/W100150

KDerap MUMBAI-13 Dharmesh K. Dalal Partner Membership Number: 103590 CA

Place: Mumbai **Date:** February 08, 2025

UDIN: 25103590BMKXAY7957

CERTIFIED DE CONT

JAYANT AGRO-ORGANICS LIMITED

MANUFACTURERS & EXPORTERS OF CASTOR OIL & ITS PRODUCTS CIN. L24100MH1992PLC066691

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STATEMENT OF CONSOLIDATED SEGMENT RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

			Quarter Ender	t	Nine Mon	Nine Months Ended		
Sr. No.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Year Ended	
		31,12,2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	
	Gross Segment Revenue							
1	Castor Oil	26,702.75	31,107.57	19,952.01	97,972.70	79,890.98	1,15,703.6	
2	Castor Oil Derivatives	31,240.82	28,619.00	22,883.55	91,231.00	72,273.22	98,964.8	
3	Power Generation	35.52	78.03	52.33	211.59	235.46	335.8	
	Revenue From Operations	57,979.09	59,804.60	42,887.89	1,89,415.29	1,52,399.66	2,15,004.3	
	Segment Results							
1	Castor Oil	51.43	163.21	334.13	664.86	1,399.75	2,022.1	
2	Castor Oil Derivatives	2,206.57	2,162.85	1,138.86	6,498.62	4,099.68	6,057.0	
3	Power Generation	-15.68	49.75	-2.04	91.43	104.64	161.3	
	Total Segment Results	2,242.32	2,375.81	1,470.95	7,254.91	5,604.07	8,240.4	
- 8	Add: Unallocable income		0.25		0.25	0.25	0.2	
	Interest Income	61.01	2.03	3.90	65.75	7.65	12.4	
	Less: Finance Cost	441.77	556.91	225.71	1,535.55	653.65	947.6	
	Profit Before Tax	1,861.56	1,821.18	1,249.14	5,785.36	4,958.32	7,305.4	
	Segment Assets							
1	Castor Oil	36,267.86	46,203.72	33,703.38	36,267.86	33,703.38	36,045.1	
2	Castor Oil Derivatives	53,657.01	48,762.38	45,357.73	53,657.01	45,357.73	47,983.3	
3	Power Generation	415.61	432.83	498.08	415.61	498.08	490.5	
	Total Segment Assets	90,340.49	95,398.93	79,559.19	90,340.49	79,559.19	84,519.0	
	Add: Unallocable corporate assets	2,600.25	2,625.33	2,666.71	2,600.25	2,666.71	2,658.6	
	Total Assets	92,940.74	98,024.26	82,225.90	92,940.74	82,225.90	87,177.7	
	Segment Liabilities	41						
1	Castor Oil	18,021.44	27,507.53	18,528.60	18,021.44	18,528.60	19,650.3	
2	Castor OII Derivatives	14,699.99	11,082.77	6,312.53	14,699.99	6,312.53	8,699.9	
3	Power Generation	-	-		-	-		
	Total Segment Liabilities	32,721.43	38,590.30	24,841.13	32,721.43	24,841.13	28,350.2	
	Add: Unallocable corporate liabilities	4,362.73	4,506.99	4,592.03	4,362.73	4,592.03	4,626.3	
	Total Liabilities	37,084.16	43,097.29	29,433.16	37,084.16	29,433.16	32,976.6	

Notes:

1 The Company has reported segment as per Indian Accounting Standard 108 'Operating Segments' (Ind AS 108) read with SEBI's circular dated July 5, 2016. The identification of operating segments is consistent with performance assessment and resource allocation by the management.

2 Segment composition: Oil segment comprises of manufacturing and exports of various grades of Castor Oil, Derivative segment comprises of manufacturing and exports of various grades of value added products based on castor oil and Power segment comprises of generation of power through wind energy.

Place: Mumbai Date: 8th February, 2025



Udeshi Abhay V. - Chairman

(DIN No. 00355598)







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- Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. Not Applicable
- Format for disclosing outstanding default on Loans and Debt Securities Not Applicable, No default
- Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) Not Applicable
- Statement on Impact of Audit Qualifications (For Audit Report With Modified Opinion) Submitted Along With Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable