



**30<sup>th</sup> May, 2024**

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400 001

**BSE Scrip Code: 519216**

**Sub: Outcome of the Board Meeting held on 30<sup>th</sup> May, 2024**

**Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015**

**Dear Sir/Madam,**

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations"), we hereby inform that the Board of Directors of the Company at its Meeting held on today i.e. 30<sup>th</sup> May, 2024 have, inter alia:

1. Considered and approved the Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March 2024, the same were also reviewed by the Audit Committee in its meeting held on 30<sup>th</sup> May, 2024 before the Board Meeting pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we are pleased to submit the following as **Annexure – I**

- Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2024 along with statement of Assets and Liabilities and Cash Flow Statement of the Company.
  - Auditor's report of the Statutory Auditors of the Company for the aforesaid results.
  - Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.
2. Approved the re-appointment of M/s R & D Company Secretaries, Practicing Company Secretaries as a Secretarial Auditor of the Company for Financial Year 2024-25 to conduct the secretarial audit of the Company.
  3. Approved the re-appointment of M/s. K. G. Goyal & Associates, Cost Accountants (Firm Registration No. 000024), as a Cost Auditor of the Company for Financial Year 2024-25.

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Date  
2024.05.30  
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# AJANTA SOYA LIMITED

An ISO 22000 : 2005 Certified Company  
Corp. Office : 12th Floor, Bigjo's Tower, A-8, Netaji Subhash Place,  
Wazirpur District Centre, Delhi-110 034  
Tel. : 91-11-42515151 • Fax : 91-11-42515100  
E-mail :- info@ajantasoya.com • care@ajantasoya.com  
Visit us at : www.ajantasoya.com  
CIN - L-15494RJ1992PLC016617

4. M/s Talati and Talati LLP, Chartered Accountants (Firm Registration No. 110758W/W100377) as Internal Auditors of the Company for financial year 2023-24, has fulfilled their responsibilities by submitted the Internal audit report for the quarter year ended 31.3.2024, ceased to be the Internal Auditor of the Company on completion of tenure. The Audit Committee is in the process of finalising the suitable professional firm for the position of Internal Auditor of the Company.

The Board Meeting was started at 4:00 P.M. and concluded on 7:10 P.M.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13<sup>th</sup> July, 2023 as **Annexure - II**.

We hope you will find the above in order.

Thanking you,  
Yours Sincerely,

**For Ajanta Soya Limited**

**Kapil** Digitally signed  
by Kapil  
Date: 2024.05.30  
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**Kapil**  
**Company Secretary**

**Encl.: as above**

**Independent Auditor's Report on the Quarterly and Year to date Audited 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  
AJANTA SOYA LIMITED  
Report on the audit of the Financial Results

### Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Ajanta Soya Limited (the "Company") for the quarter ended 31<sup>st</sup> March 2024 and for the year ended 31<sup>st</sup> March, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and for the year ended 31<sup>st</sup> March, 2024.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the applicable accounting standards prescribed under Section 133 of the act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in



compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

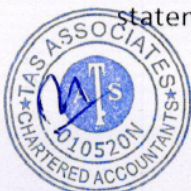
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



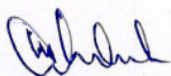
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matter

The Statement includes the results for the quarter ended 31<sup>st</sup> March, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> March 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

For TAS Associates  
Chartered Accountants  
ICAI Firm Registration Number: 010520N



Mukesh Agrawal  
Partner

Membership Number: 090582

UDIN:24090582BKDHED4825



Place of Signature: New Delhi

Date: 30<sup>th</sup> May, 2024

**AJANTA SOYA LIMITED**

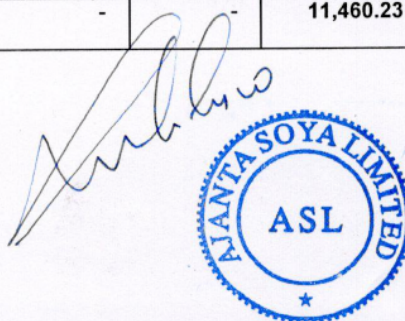
REGD. OFFICE : SP-916, PHASE-III, INDUSTRIAL AREA, BHIWADI -301019 (RAJASTHAN)  
CORPORATE OFFICE: 12TH FLOOR, BIGJO'S TOWER, A-8, NETAJI SUBHASH PLACE, WAZIRPUR DISTRICT CENTER,  
DELHI -110 034 TEL : 011-42515151, FAX : 011-42515100, E-Mail : cs@ajantasoya.com, Website : www.ajantasoya.com

CIN NO. : L15494RJ1992PLC016617

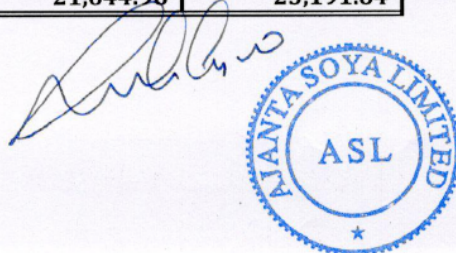
Statement of Annual Audited Financial Results For the Quarter and Year Ended 31st March, 2024

(Rs. In Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations	24,003.29	25,363.13	27,766.29	102,215.66	123,620.16
II	Other Income	276.81	245.97	54.18	915.36	302.12
III	<b>Total Revenue ( I+II)</b>	<b>24,280.10</b>	<b>25,609.10</b>	<b>27,820.47</b>	<b>103,131.02</b>	<b>123,922.28</b>
IV	<b>Expenses</b>					
	(a) Cost of materials consumed	18,011.46	22,930.05	21,435.16	88,565.17	109,977.37
	(b) Purchase of stock-in-trade	4,792.07	990.20	4,898.52	8,590.79	7,649.37
	(c) Change in inventories of finished goods work-in-progress and stock-in-trade	(223.74)	196.38	225.63	412.65	849.83
	(d) Employee benefit expenses	183.91	181.35	179.51	722.81	686.14
	(e) Finance costs	106.30	155.34	89.67	424.72	281.84
	(f) Depreciation and amortisation expense	68.05	72.94	29.26	271.91	246.05
	(g) Power & fuel	327.07	524.13	528.13	1,854.22	2,099.10
	(h) Freight outward	245.84	159.58	234.61	808.64	743.74
	(i) Other expenses	398.34	180.99	202.64	968.49	1,006.47
	<b>Total Expenses</b>	<b>23,909.30</b>	<b>25,390.96</b>	<b>27,823.13</b>	<b>102,619.40</b>	<b>123,539.91</b>
V	<b>Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>370.80</b>	<b>218.14</b>	<b>(2.66)</b>	<b>511.62</b>	<b>382.37</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit/(Loss) before extraordinary items &amp; Tax (V-VI)</b>	<b>370.80</b>	<b>218.14</b>	<b>(2.66)</b>	<b>511.62</b>	<b>382.37</b>
VIII	Extra ordinary items	-	-	-	-	-
IX	<b>Profit/(Loss) before tax (VII- VIII )</b>	<b>370.80</b>	<b>218.14</b>	<b>(2.66)</b>	<b>511.62</b>	<b>382.37</b>
X	<b>Tax expense</b>					
	Current Tax	83.37	12.32	(1.51)	95.69	90.25
	Deferred Tax	17.98	(3.11)	34.99	13.04	68.57
	<b>Total Tax expenses</b>	<b>101.35</b>	<b>9.21</b>	<b>33.48</b>	<b>108.73</b>	<b>158.82</b>
XI	<b>Net Profit/(Loss) for the period (IX-X )</b>	<b>269.45</b>	<b>208.93</b>	<b>(36.14)</b>	<b>402.89</b>	<b>223.55</b>
XII	Other comprehensive Income/(Loss), Net of Tax					
	(a) Items that will not be reclassified to profit or loss	48.60	72.27	89.46	113.86	47.11
	(b) Income tax relating to items that will not be reclassified to profit or loss	(10.46)	(18.19)	(20.63)	(26.89)	(9.97)
	(c) Items that will be reclassified to profit or loss	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total comprehensive Income/(Loss) for the period (Net of Tax Expense)</b>	<b>38.14</b>	<b>54.08</b>	<b>68.83</b>	<b>86.97</b>	<b>37.14</b>
XIII	<b>Total Comprehensive Income (XI+XII)</b>	<b>307.59</b>	<b>263.01</b>	<b>32.69</b>	<b>489.86</b>	<b>260.69</b>
XIV	Paid-up equity share capital (Face Value of Rs. 2/- each )	1,609.66	1,609.66	1,609.66	1,609.66	1,609.66
XV	a) Earning per share (before and after extraordinary items) (of Rs.2/- each) (not annualised):					
	Basic	0.33	0.26	(0.04)	0.50	0.28
	Diluted	0.33	0.26	(0.04)	0.50	0.28
XVI	Other Equity excluding Revaluation Reserves as per Balance Sheet	-	-	-	<b>11,460.23</b>	<b>10,970.37</b>



<b>Ajanta Soya Limited</b>			
<b>Audited Statement of Assets and Liabilities as at 31st March 2024</b>			
<b>(Rs. in Lakhs)</b>			
	<b>Particulars</b>	<b>As at</b>	<b>As at</b>
		<b>31st March 2024</b>	<b>31st March 2023</b>
		<b>Audited</b>	<b>Audited</b>
<b>I.</b>	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
(a)	Property, plant and equipment	4,497.59	3,957.32
(b)	Capital work-in-Progress	15.91	-
(c)	Intangible assets	0.30	0.54
(d)	<b>Financial assets</b>		
(i)	Investments	842.61	725.80
(ii)	Other Financial Assets	301.64	197.84
(e)	Other non-current assets	73.91	80.61
	<b>Total Non-current Assets</b>	<b>5,731.96</b>	<b>4,962.11</b>
(2)	<b>Current assets</b>		
(a)	Inventories	9,609.11	11,117.02
(b)	<b>Financial assets</b>		
(i)	Investments	1,530.17	822.74
(ii)	Trade Receivables	1,197.03	3,670.27
(iii)	Cash and cash equivalents	358.60	14.42
(iv)	Bank Balance other than (iii) above	2,697.95	2,152.25
(v)	Loans	5.70	7.19
(vi)	Others Financial Assets	42.88	16.28
(c)	Current tax assets (net)	249.82	222.47
(d)	Other current assets	221.76	207.09
	<b>Total Current Assets</b>	<b>15,913.02</b>	<b>18,229.73</b>
	<b>TOTAL ASSETS</b>	<b>21,644.98</b>	<b>23,191.84</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
(a)	Equity Share capital	1,609.66	1,609.66
(b)	Other equity	11,460.23	10,970.37
	<b>Total Equity</b>	<b>13,069.89</b>	<b>12,580.03</b>
(1)	<b>Non-current liabilities</b>		
(a)	Financial liabilities	-	-
(b)	Provisions	75.79	74.05
(c)	Deferred tax liabilities (Net)	645.15	605.23
(d)	Other non-current liabilities	-	-
	<b>Total Non-current liabilities</b>	<b>720.94</b>	<b>679.28</b>
(2)	<b>Current liabilities</b>		
(a)	<b>Financial liabilities</b>		
(i)	Borrowings	32.00	109.10
(ii)	<b>Trade and other payables</b>		
-	Total outstanding Dues of Micro Enterprise and Small Enterprises	77.91	32.84
-	Total outstanding Dues of Creditors other than Micro Enterprise and Small Enterprises	7,455.96	9,327.33
(b)	Other current liabilities	237.46	415.05
(c)	Provisions	45.02	48.21
(d)	Current tax liabilities (net)	5.80	-
	<b>Total Current liabilities</b>	<b>7,854.15</b>	<b>9,932.53</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>21,644.98</b>	<b>23,191.84</b>



**AJANTA SOYA LIMITED**
**Cash flow statement for the year ended on 31st March 2024**
**(Rs. In Lakhs)**

<i>Particulars</i>	<i>For the year ended on 31st March 2024</i>	<i>For the year ended on 31st March 2023</i>
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Net profit / (loss) before tax</b>	<b>511.62</b>	<b>382.37</b>
<b>Add: Non cash and non operating items</b>		
Depreciation and amortization expenses	271.91	246.05
Finance costs	424.72	281.84
Provision for employee benefits	21.26	19.95
Fair value adjustment due to security deposit	0.27	1.09
<b>Less: Non operating items</b>		
Net Gain on sale of investments	211.22	167.23
Unrealised foreign exchange translation differences	5.04	58.83
Profit on sale of fixed assets	1.42	0.09
Interest from bank and others	207.03	89.44
<b>Operating profit before working capital changes</b>	<b>805.07</b>	<b>615.71</b>
<b>Adjustments for:</b>		
Inventories	1,507.91	2,035.61
Trade receivables	2,473.24	(1,467.15)
Loans, other financial assets & other assets	(150.56)	455.81
Trade and other payables	(1,826.30)	(3,264.69)
Other current liabilities	(177.58)	(107.75)
<b>Cash generated from operations before tax</b>	<b>1,826.71</b>	<b>(2,348.17)</b>
Less: Taxes paid	103.84	658.30
Less: Leave encashment and gratuity paid	15.68	5.58
<b>Net Cash from Operating Activities (A)</b>	<b>2,512.26</b>	<b>(2,396.34)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payments towards property, plant & equipments	(813.77)	(166.83)
Payments towards CWIP	(15.91)	-
Interest received from bank & others deposit	207.03	89.44
Sale proceeds from property, plant & equipments	3.25	1.05
Payment towards purchase of Investment	(30,053.85)	(52,590.93)
Payment towards purchase of non-current investment	(9.98)	-
Sale proceeds of current investment	29,557.63	53,641.59
Decrease/(Increase) in FDR (pledged)	(545.70)	1,048.54
<b>Net Cash used in Investing Activities (B)</b>	<b>(1,671.30)</b>	<b>2,022.86</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Movement in short term borrowings	(77.10)	109.10
Foreign exchange translation	5.04	58.83
Finance cost	(424.72)	(281.84)
<b>Net Cash received in Financing Activities (C)</b>	<b>(496.78)</b>	<b>(113.91)</b>
<b>D) NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>344.18</b>	<b>(487.38)</b>
Cash & cash equivalents as at beginning of period (excluding pledged FDR's)	14.42	501.80
Cash & cash equivalents as at end of period (excluding pledged FDR's)	358.60	14.42

**The accompanying notes form an integral part of these financial statements**

- (I) The Cash flow statement has been prepared under the 'Indirect Method' as set out in Ind AS 7-"Statement of Cash Flows".
- (II) Figures in brackets represent deductions and outflows
- (III) Cash & cash equivalents do not include fixed deposits pledged with bank and accrued interest thereon as the same are not highly liquid and readily convertible into cash.
- (IV) The previous year's figures have been restated, wherever considered necessary.





**Notes:-**

1	These financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 30.05.2024.
2	The financial results for the year ended 31st March, 2024 have been audited by Statutory Auditor of the Company. The Statutory Auditors have issued audit report with unmodified opinion on the above results.
3	This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practises and policies to the extent
4	The Company is mainly engaged in the Manufacturing of edible oils and as such there are no separate Reportable Segment as per Indian Accounting Standard "Operating Segment" (Ind AS-108). Thus, no separate disclosure for Segment Reporting is made.
5	The date of implementation of the Code on Wages 2019 and the Code on Social Security, 2020 is yet to be notified by the Government. The Company will assess the impact of these Codes and give effect in the subsequent financial results when the Rules/Schemes thereunder are notified.
6	The financial figures of last quarter ie. Quarter ended 31st March, 2024 are the balancing figures between audited figures in respect of the financial year ended 31st March, 2024 and Published year to date figures up to the third quarter ie. 31st December, 2023 of the current financial year.
7	The Results can also be viewed at our website <a href="http://www.ajantasoya.com">www.ajantasoya.com</a> and on the website of BSE where the Company's shares are listed i.e. at <a href="http://www.bseindia.com">www.bseindia.com</a> .
8	Previous year periods figures have been regrouped/reclassified wherever necessary.



Place:- New Delhi  
Dated:- 30-05-2024

For Ajanta Soya Limited

Sushil Kumar Goyal  
Managing Director  
DIN:00125275





# AJANTA SOYA LIMITED

An ISO 22000 : 2005 Certified Company  
Corp. Office : 12th Floor, Bigjo's Tower, A-8, Netaji Subhash Place,  
Wazirpur District Centre, Delhi-110 034  
Tel. : 91-11-42515151 • Fax : 91-11-42515100  
E-mail :- info@ajantasoya.com • care@ajantasoya.com  
Visit us at : www.ajantasoya.com  
CIN - L-15494RJ1992PLC016617

**30<sup>th</sup> May, 2024**

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400 001

**BSE Scrip Code: 519216**

**Sub: Declaration Pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligation and Disclosures Requirements), Regulations, 2015. In respect of Audit Report with Unmodified opinion for the financial year ended 31<sup>st</sup> March, 2024**

**Dear Sir/Madam,**

It is hereby declared and confirmed that the Statutory Auditors of the Company i.e. M/s TAS Associates., Chartered Accountants, (FRN: 010520N) have issued Audit Report with unmodified opinion in respect of the Audited Financial Results of the Company for the financial year ended 31<sup>st</sup> March, 2024.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and disclosures Requirements) Regulations, 2015, as amended.

This Declaration is for your information and record please.

Thanking you,  
Yours Sincerely,

**For Ajanta Soya Limited**

**Sushil Kumar Goyal**  
**Managing Director**  
**DIN: 00125275**



**Annexure – II**

**Details required under Regulation 30 of SEBI (LODR) Regulations, 2015**  
**Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123**  
**dated 13<sup>th</sup> July, 2023**

<b>Sr No.</b>	<b>Particulars</b>	<b>Secretarial Auditor</b>	<b>Cost Auditor</b>	<b>Internal Auditor</b>
1.	Name of the Firm	M/s R & D Company Secretaries (Unique Identification No. P2005DE011200)	K. G. Goyal & Associates Cost Accountants (Firm Registration No. 000024)	M/s Talati and Talati LLP., Chartered Accountants (Firm Registration No. 110758W/W100377)
2.	Reason of Change viz. appointment, resignation, removal, death or otherwise;	Re-appointment for the financial year 2024-25	Re-appointment for the financial year 2024-25	The tenure of the M/s Talati and Talati LLP., Chartered Accountants (Firm Registration No. 110758W/W100377) the existing as Internal Auditor of the Company has ended on 31 <sup>st</sup> March, 2024.
3.	Date of Appointment/Cessation & term of appointment;	30-05-2024 <b>Term of Appointment:-</b> Financial Year 2024-25	30-05-2024 <b>Term of Appointment:-</b> Financial Year 2024-25	Expiry of tenure w.e.f. 31.03.2024
4.	Brief Profile (in case of appointment)	R & D is a firm of reputed group of professionals providing professional services in the field of merchant banking, corporate planning & restructuring, mergers & acquisitions, corporate laws, corporate secretarial, NBFC, SEBI related matters and corporate advisory services. A team of Corporate Lawyers and Company Secretaries assisted by other supporting staff. R&D was registered with the	M/s K. G. GOYAL & ASSOCIATES, Cost Accountants is engaged in practice since last 34 years. It has Five Partners in whole time in practice with office located at Jaipur, Delhi and Mumbai. Senior Partner of the firm Mr. Rajesh Goyal (FCMA, ACS) having experience of more than 33 years. The other Three partners having experience of more than ten years and One Partner having experience of more than five years in cost auditing	NA

		<p>Institute of Company Secretaries of India (ICSI) since 2004. The firm is also peer reviewed vide certificate issued by ICSI.</p>	<p>practice. All partners are fellow members of Institute of Cost Accountants of India.</p> <p>The Firm has vast experience in the field of Cost Audit of Central PSU, State Government Undertaking and Private Sector companies engaged in Power, Textile, Oil &amp; Gas, Fertilizer, Cement, Metal, Engineering Goods, Telecommunication etc having multiple locations in the country.</p>	
5.	Disclosure of relationships between Directors	Not related to any Director/KMP of the Company.	Not related to any Director/KMP of the Company.	NA