

# MULTIPURPOSE TRADING AND AGENCIES LIMITED

(CIN:- L70101DL2002PLC115544)

Reg. Office: B-1, Kalindi Colony, New Delhi-110065

Phone/ Fax: 011-26316162, 011-42908812

Website : www.multipurposetrading.in, E-mail: Info@multipurposetrading.in

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To,  
Dept of Corporate Services (CRD)  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai -400 001.

**Sub: Audited Standalone Financial Results for the Quarter and Year ended as on March 31, 2024. (Revised format of Statement of Assets & Liability as per IND AS)**

**Originally filed Acknowledgement Number: 7361957 dated 30.05.2024**

**Ref: Scrip Code: BSE -504356**

Dear Sir

With respect to the Exchange communication dated 11.09.2024 regarding discrepancy in Statement of Assets and Liability in PDF Format, we hereby submitting the Statement of Assets & Liability in revised format as per IND AS alongwith financial result of the company which was approved and filed vide acknowledgement No. 7361957 dated 30.05.2024.

Kindly take the same on record.

Thanking you yours faithfully

**For Multipurpose Trading and Agencies Limited**  
**For Multipurpose Trading & Agencies Ltd.**

  
Ashish Singh  
Managing Director/Chairman  
Managing Director

Date: 26/09/2024

Place: Delhi

# MULTIPURPOSE TRADING AND AGENCIES LIMITED

(CIN:- L70101DL2002PLC115544)

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To,  
Dept of Corporate Services (CRD)  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai -400 001.

**Sub: Audited Standalone Financial Results for the Quarter and Year ended as on March 31, 2024.**

**Ref: Scrip Code: BSE -504356**

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their Meeting held today on May 30, 2024 at 11:30AM at its Corporate office D-2 Kalindi Colony, New Delhi-110065 have approved the Annual Audited Standalone Financial Results with Auditor's Report of the Company for the quarter and year ended on March 31, 2024. Accordingly, we enclose herewith the following for the quarter and year ended on March 31, 2024.

1. Annual Audited Standalone Financial Results along with the Statement of Assets and liabilities & Cash Flow Statement for the financial year ended 2023-24.
2. Audit Report on the aforesaid Standalone Financial Results of the Company issued by M/s. Karmv & Company, the Statutory Auditors of the Company.
3. Declaration on the unmodified opinion in the Auditor's Report on Standalone Financial Results of the Company.

A copy of audited Financial Results (Standalone) of the Company are also being made available on the website of the Company at [www.multipurposetrading.in](http://www.multipurposetrading.in)

Further, this is to inform you that the Company has also opted to publish the financial results in the news paper in due compliance of with the listing agreement.

Kindly take the same on record.

Thanking you yours faithfully

For **Multipurpose Trading and Agencies Limited**

For **Multipurpose Trading & Agencies Ltd.**

  
Ashish Singh  
Managing Director/Chairman  
Managing Director

Date: 30/05/2024

Place: Delhi

**MULTIPURPOSE TRADING AND AGENCIES LIMITED**  
**(CIN Number- L70101DL2002PLC115544)**  
REGD. OFFICE: B-1, Kalindi Colony, New Delhi-110065  
Phone/ Fax: 011-26316162, 011-26919899  
E-mail: multipurposetradingandagencies@gmail.com

**AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2024**

S.No.	Statement of Standalone audited Results for the Quarter and year Ended 31/03/2024					
	Particulars	For the Quarter ended			For year ended on	
		Audited	Unaudited	Audited	Audited	Audited
		31/03/2024	31/12/2023	31/03/2023	31/03/2024	31/03/2023
('In Lacs')						
I	Revenue	-	-	-	-	-
II	Revenue from operation	8.93	8.93	8.40	35.46	33.80
	Other Operating Income					
III	<b>Total income (I+II)</b>	<b>8.93</b>	<b>8.93</b>	<b>8.40</b>	<b>35.46</b>	<b>33.80</b>
IV	<b>Expenses</b>					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	d) Employee benefits expense	1.32	1.45	1.30	5.30	5.64
	e) Finance cost	0.16	0.16	0.59	0.64	0.59
	f) Depreciation and amortization expense	0.11	-	-	0.11	-
	g) Other expense	2.11	0.59	1.36	8.22	7.94
V	<b>Total Expenses (IV)</b>	<b>3.70</b>	<b>2.20</b>	<b>3.25</b>	<b>14.27</b>	<b>14.17</b>
VI	Profit/(loss) before exceptional items and tax (I- IV)	5.23	6.73	5.15	21.19	19.63
VII	Exceptional Items	-	-	-	-	-
VIII	<b>Profit/(loss) before tax (V-VI)</b>	<b>5.23</b>	<b>6.73</b>	<b>5.15</b>	<b>21.19</b>	<b>19.63</b>
IX	<b>Tax Expences</b>					
	(1) Current tax	(1.90)	1.66	(1.64)	2.05	0.08
	(2) Deferred tax	(0.01)	-	0.00	(0.01)	0.00
	(3) Excess/short provision relating earlier year tax	0.00	-	0.00	0.00	0.00
	(4) Mat Credit entitlement	0.00	-	0.00	0.00	0.00
X	<b>Profit (Loss) for the period from continue operations(VII-VIII)</b>	<b>7.14</b>	<b>5.07</b>	<b>6.79</b>	<b>19.15</b>	<b>19.55</b>
XI	Profit or (loss) from discontinuing operations	-	-	-	-	-
	Tax expenses of discontinue operations	-	-	-	-	-
XII	<b>Profit/ (loss) from discontinuing operations (after tax) (X-XI).</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Net Profit /(loss) for the period (IX+XII)</b>	<b>7.14</b>	<b>5.07</b>	<b>6.79</b>	<b>19.15</b>	<b>19.55</b>
	<b>Other Comprehensive income</b>					
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	Less: Income tax Relating to Items that will not be reclassified to profit loss account	-	-	-	-	-
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-
	Less: Income Tax Relating to Items that will be reclassified to profit loss	-	-	-	-	-

XIV	Total other Comprehensive Income	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII-XIV) comprising profit/(loss) and other comprehensive income for the period	7.14	5.07	6.79	19.15	19.55
XVI	Paid up equity share capital (face value of Rs. 10/- each)	495.00	495.00	495.00	495.00	495.00
XVI	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(0.02)	(19.16)	(19.16)	(0.02)	(19.16)
XVII	Earnings per equity share (for Continuing operation)					
	(a) Basic	0.14	0.10	0.14	0.39	0.39
	(b) Diluted	0.14	0.10	0.14	0.39	0.39
XVIII	Earnings per equity share : (for discontinuing operation)					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
XIX	Earnings per equity share (for Continuing and discontinuing operation)					
	(a) Basic	0.14	0.10	0.14	0.39	0.39
	(b) Diluted	0.14	0.10	0.14	0.39	0.39

**Notes:**

1. The above results duly approved by audit committee were taken on record by the Board of Directors in its meeting held on 30<sup>th</sup> May, 2024 in terms of Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulation 2015.
2. The Auditors of the Company have carried out the audit of the aforesaid financial results for the Twelve Months ended 31st March, 2024.
3. The figures for the quarter are the balancing figures in respect of the full financial year and the published to date figures upto the third quarter of 2023-24.
4. Segment Reporting not applicable as the Company has only one segment.
5. Figures of the previous corresponding period(s) have been regrouped/ rearranged wherever considered necessary.
6. The Above results have been prepared in accordance with the Companies (Accounting Standard) Rules 2015 (Ind AS) Prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting Practices and policies to extent applicable.
7. Status of Investor Complaints - Opening - 0, Received - 0, Closing - 0

For Multipurpose Trading and Agencies Ltd.

Date: 30/05/2024

Place: New Delhi

For Multipurpose Trading & Agencies Ltd.



Ashush Singh  
Director

Director

DIN: 00066423

Add: B-1, Kalindi Colony, New Delhi-110065

**MULTIPURPOSE TRADING & AGENCIES LTD**  
**CIN: - L70101DL2002PLC115544**  
**Regd. Office: B - 1, KALINDI COLONY NEW DELHI 110065**

**Cash Flow Statement for the year ended 31ST MARCH, 2024**

Particulars	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
	45,382.00		45,016.00	
<b>Operating Activity</b>				
Net Profit Before Tax		21,19,191.15		19,63,596.49
Adjustment For				
Interest charged	-		-	
Finance cost	64,145.00		59,261.00	
Depreciation	10,507.00		-	
Dividend from mutual funds				
Interest received	(35,45,795.75)	(34,71,143.75)	(33,80,056.64)	(33,20,795.64)
<b>Operating Profit Before Working Capital Change</b>		(13,51,952.60)		(13,57,199.15)
<b>Changes in working capital</b>				
(Increase)/Decrease in Inventories	-		-	
(Increase)/Decrease in Trade receivables	-		-	
(Increase)/Decrease in Long Term Loans and Advances	3,352.25		(4,62,931.64)	
(Increase)/Decrease in Short Term Loans and Advances	-		-	
Increase/(Decrease) in current assets	(2,14,102.00)		(2,11,557.00)	
Increase/(Decrease) in Other Current Liabilities	2,04,086.00	(6,663.75)	72,871.25	(6,01,617.39)
<b>Cash generated from Operation</b>		(13,58,616.35)		(19,58,816.54)
Income Tax Paid / (Refund)				
<b>Net Cash from Operating Activity</b>	( A )	(13,58,616.35)	( A )	(19,58,816.54)
<b>Investing activity</b>				
Increase / Decrease in Fixed Assets	-		-	
Sale of Fixed Assets	(17,700.00)		-	
Sale of Investments	-		-	
Dividend from mutual funds	-		-	
Cash advances and loans made to other parties	(13,71,742.00)		(12,70,132.00)	
<b>Net Cash from Investing Activity</b>	( B )	(13,89,442.00)	( B )	(12,70,132.00)
<b>Financing Activities</b>				
Finance cost	(64,145.00)		(59,261.00)	
Repayment of Long Term Borrowings	4,70,145.00		59,261.00	
Interest received	35,45,795.75		33,80,056.64	
Other Inflows / (Outflows) of cash	-	39,51,795.75		33,80,056.64
<b>Net Cash from Financing Activity</b>	( C )	39,51,795.75	( C )	33,80,056.64
<b>Net (Increase / (Decrease) In A, B &amp; C) in Cash &amp; Cash equivalents</b>		12,03,737.40		1,51,108.10
Opening Cash & Cash Equivalent		2,60,729.05		1,09,620.95
Closing Cash & Cash Equivalent*		14,64,466.45		2,60,729.05
* Comprises				
Cash in hand		9,46,325.61		2,40,493.61
Cheques in hand		-		-
Balance with Banks				
Current Accounts		5,18,140.84		20,235.44
		12,03,737.40		1,51,108.10

For and on behalf of Board of Directors  
**For Multipurpose Trading & Agencies Ltd.**



(Ashish Singh) **Managing Director/Chairman**  
**Managing Director**  
**DIN: 00066423**  
**B-1 Kalindi Colony**  
**New Delhi 110065**

Date: 30.05.2024  
Place: Delhi

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**(CIN Number- L70101DL2002PLC115544)**  
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**Statement of Assets and Liabilities**  
**(revised format)**

Amount in ₹

Particulars	As at 31 <sup>st</sup> March, 2024	As at 31 <sup>st</sup> March, 2023
<b>(A) ASSETS</b>		
<b>Non-current assets</b>		
Fixed assets		
Tangible assets	12155.52	4,962.52
Intangible assets		
Capital work-in-Progress		
Intangible assets under development		
Non-current investments	1,85,18,520.00	1,71,46,778.00
Deferred tax assets (net)	0.00	0.00
Long-term loans and advances	3,05,09,522.39	3,05,12,874.64
Other non-current assets		
<b>Sub-Total</b>	<b>4,90,40,197.91</b>	<b>4,76,64,615.16</b>
<b>Current assets</b>		
Current investments		
Inventories		
Trade receivables		
Cash and cash equivalents	14,64,466.45	2,60,729.05
Short-term loans and advances		
Other current assets	8,29,756.20	8,20,706.20
	<b>22,94,222.65</b>	<b>10,81,435.25</b>
<b>TOTAL</b>	<b>5,13,34,420.56</b>	<b>4,87,46,050.41</b>
<b>(A) EQUITY AND LIABILITIES</b>		
<b>1. Shareholder's funds</b>		
Share capital	4,95,00,000.00	4,95,00,000.00
Reserves and surplus	(1577.69)	(19,16,496.84)
Money received against share warrants		
<b>Sub-Total</b>	<b>4,94,98,422.31</b>	<b>4,75,83,503.16</b>
<b>Share application money pending allotment</b>		
<b>2. Non-current liabilities</b>		
Long-term borrowings	12,98,330.00	8,28,185.00
Deferred tax liabilities (Net)	275.00	1,055.00
Other long term liabilities		
Long-term provisions		
<b>Sub-Total</b>	<b>12,98,605.00</b>	<b>8,29,240.00</b>
<b>3. Current liabilities</b>		
Short-term borrowings		
Trade payables		
(A) Micro enterprises and small enterprises		
(B) Others		
Other current liabilities	5,37,393.25	3,33,307.25
Short-term provisions		
<b>Sub-Total</b>	<b>5,37,393.25</b>	<b>3,33,307.25</b>
<b>TOTAL</b>	<b>5,13,34,420.56</b>	<b>4,87,46,050.41</b>

Note: The above Audited Financial Results have been reviewed by Audit Committee and approved & taken on record at the Board meeting Held on 30/05/2024. The statutory auditors have carried out Audit Report of the above financial results. The statutory Auditors have given unmodified opinion in the Audit Report.

Date : 26/09/2024  
Place: Delhi

For Multipurpose Trading and Agencies Ltd.  
For Multipurpose Trading & Agencies Ltd.

  
Ashish Singh  
Managing Director/Chairman  
DIN: 00066423

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To,  
Dept of Corporate Services (CRD)  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai 400 001

**Subject: Declaration under Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 & SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016.**

**Ref: Scrip Code: BSE-504356**

**DECLARATION**

In compliance with the provisions of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that M/s. Karmv & Company, Chartered Accountants. (Firm Registration Number: 022022N), the Statutory Auditors of the Company have issued Audit Report with unmodified opinion on Annual Audited Standalone Financial Results of the Company for the-quarter and year ended March 31, 2024.

Kindly take the same on record.

Thanking you

Yours faithfully

For Multipurpose Trading and Agencies Limited  
For Multipurpose Trading & Agencies Ltd.



Managing Director/Chairman

Ashish Singh  
Managing Director  
DIN: 00066423  
Add: B-1, Kalindi Colony  
New Delhi-110065

Date: 30.05.2024

Place: New Delhi

For Karmv & Company  
Chartered Accountants  
FRN: 022022N



(Arvind Kumar)  
Partner  
M. No. 507570

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## FORM A

(For standalone financial results)

[Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

1.	Name of the company	Multipurpose Trading and Agencies Limited
2.	Annual financial statements for the year ended	31 <sup>st</sup> March 2024
3.	Type of Audit observation	Un-qualified
4.	Frequency of observation	N.A

Yours faithfully  
For Multipurpose Trading and Agencies Limited  
For Multipurpose Trading & Agencies Ltd.

  
Managing Director/Chairman

Ashish Singh  
Managing Director  
DIN: 00066423  
Add: B-1, Kalindi Colony  
New Delhi-110065

Date: 30.05.2024  
Place: New Delhi

For Karmv & Company  
Chartered Accountants  
FRN: 022022N



(Arvind Kumar)  
Partner  
M. No. 507570



**KARVIND AND COMPANY**  
CHARTERED ACCOUNTANTS

1/17, 3<sup>rd</sup> Floor, Paras Chambers, Lalita Park,  
Laxmi Nagar, Vikas Marg, Delhi-110092  
Telephone: 9811994284  
Telex: 011-43045624  
Email: arvind@karvind.com

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**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL RESULTS OF M/S  
MULTIPURPOSE TRADING & AGENCIES LTD. FOR THE QUARTER AND YEAR  
ENDED 31.03.2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING  
OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS 2015.**

To The Board of Directors of,

**M/S Multipurpose Trading & Agencies Ltd.**

Report on the audit of the Financial Results

**Opinion**

We have audited the accompanying statement of quarterly financial results of "Multipurpose Trading & Agencies Ltd." (the company) for the quarter and the year ended 31.03.2024, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the Net Profit and other comprehensive income and other financial information for the quarter and year ended 31.3.2024

**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 (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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter

Emphases of matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S.NO	Emphasis of Matter	Auditor's Response
1.	Amount given to One City Promoters Private Limited (Company under the same management) for real-estate project.	<i>During the Financial Year 2013-14, The company has given Rs 2.00 (Two) Crore to M/s One City Promoters Private Limited (Company under the same management) for Investment in the Future real-estate projects. Even after passing of sustainable time neither the Company has received any share in the real estate Project nor have received back Money. (Net balance is Rs. 1,85,18,520/- in the current year and Rs. 1,71,46,778/- in the previous year.)</i>

### Management's Responsibilities for the Financial Results

This Statement has been prepared on the basis of the Annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the Net Profit and other financial information in accordance with the Indian Accounting Standard 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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 financial results as a whole are 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 these financial results.

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

- Identify and assess the risks of material misstatement of the financial results, 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 control with reference to financial statement in place and the operating effectiveness of such control.
- 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 financial results, including the disclosures, and whether the financial results represent 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 matters

The Financial Results include the results for the quarter ended 31.03.2024 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For KARMV AND COMPANY

Chartered Accountants

  
(Arvind Kumar)



(Partner)

Membership No. 507570

Audit Firm Reg. No. 023022N

UDIN:- 245075708KHJRX9920

Date:-30.05.2024

Place:-New Delhi