

Date: 29/05/2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Scrip ID / Code / ISIN : BHATIA / 540956 / INE341Z01025

Subject : Outcome of Board Meeting held on 29th May, 2024, Audited Financial Results for the quarter and year ended as on 31st March, 2024 and recommendation of final dividend

Reference No. : Regulation 30, 33 and 43 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the Regulation 30, 33 and 43 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors at their meeting held on 29th May, 2024 at 04.00 PM at the registered office of the company at 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat-395002 Gujarat, interalia transacted following Business:

1. Considered and Approved Standalone Audited Financial Results along with Audit Report thereon for the quarter and year ended on 31st March, 2024. Audit Report and Financial results are enclosed herewith as Annexure I.
Further Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is also enclosed herewith as Annexure I(a).
2. Recommended a final dividend of Re. 0.01/- per equity share having face value of Rs. 1/- i.e (1%) to the shareholders for the financial year 2023-24. The final dividend recommended by Board of Directors of the company is subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM) of the company and final dividend, if approved by the shareholders, will be paid within prescribed timeline under the Companies Act, 2013.
3. Approved the appointment of Mr. Abhishek Mittal, Chartered Accountant as an Internal Auditor of the company for financial year 2024-25.
4. Approved the appointment of Mr. Ranjit Binod Kejriwal, Practicing Company Secretary as Secretarial Auditor for the term of 5 years commencing from 1st April, 2024 to 31st March, 2029.

The relevant details required to be disclosed for change in Auditor pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed as Annexure II for the appointment of Mr. Abhishek Mittal, Chartered Accountant as an Internal Auditor and Annexure III for the appointment of Mr. Ranjit Kejriwal, Practicing Company Secretary as Secretarial Auditor of the company. The Board meeting commenced at 04.00 P.M. and concluded at 5.00 P.M. Kindly take the above information on record and oblige.

Thanking you
For Bhatia Communications & Retail (India) Limited

SANJEEV HARBANSLAL BHATIA

Managing Director

DIN: 02063671

Place: Surat

Encl: a/a

R P R & Co

Chartered Accountants

9001, World Trade Centre, Near Udhna Darwaja, Ring Road, Surat - 395002

Email: rpr@rprandco.com, Ph: 0261-3591630

Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to date Results of M/s. Bhatia Communications & Retail (India) Limited Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

The Board of Directors

M/s. Bhatia Communications & Retail (India) Limited

Opinion

We have audited the accompanying standalone financial results of **Bhatia Communications & Retail (India) Limited** (the company) for the quarter ended 31st March, 2024 and the year-to-date results for the period from 01st April, 2023 to 31st March, 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 standalone financial results:

- i. are 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/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2024 as well as the year-to-date results for the period from 01st April, 2023 to 31st 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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 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

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim 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/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial results.

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 standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal 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 standalone 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 standalone annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For RPR & CO
Chartered Accountants

Raunaq Kankaria
Partner
Membership Number: 138361
UDIN: 24138361BKEHYZ3485

Place: Surat
Date: 29.05.2024

BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED
CIN- L32109GJ2008PLC053336

Registered Office: 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat - 395002
Website: www.bhatiamobile.com, mail: info@bhatiamobile.com, Ph: 0261-2349892

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31.03.2024

Amounts in Lakhs, except per share data and ratios

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for Current Period Ended (12 Months)	Year to date figures for Previous year Ended (12 Months)	Previous accounting year ended
		01/01/2024-31/03/2024	01/10/2023-31/12/2023	01/01/2023-31/03/2023	01/04/2023-31/03/2024	01/04/2022-31/03/2023	31-03-2023
		Audited	Unaudited	Audited	Audited	Audited	Audited
1	Income						
	Revenue from Operations	9,391.266	11,678.528	8,236.262	41,379.386	34,241.902	34,241.902
	Other Income	41.424	22.213	782.030	160.644	232.523	232.523
	Total Income	9,432.689	11,700.741	9,018.293	41,540.029	34,474.425	34,474.425
2	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	8,327.921	10,636.816	8,346.626	38,281.288	31,818.222	31,818.222
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	102.708	(3.386)	(171.974)	(676.149)	(407.918)	(407.918)
	Employee Benefit Expenses	150.248	142.524	97.270	489.058	423.862	423.862
	Finance Costs	43.337	55.851	56.852	160.969	227.268	227.268
	Depreciation / Amortisation and Depletion Expense	38.323	37.760	23.388	145.388	121.595	121.595
	Other Expenses	365.159	498.552	281.487	1,601.396	1,159.861	1,159.861
	Total Expenses	9,027.695	11,368.117	8,633.650	40,001.951	33,342.890	33,342.890
3	Profit before Exceptional items and Tax (1-2)	404.994	332.624	384.643	1,538.078	1,131.535	1,131.535
4	Exceptional items	-	-	-	-	-	-
5	Profit before Tax (3-4)	404.994	332.624	384.643	1,538.078	1,131.535	1,131.535
6	Tax Expense: (Total)	106.812	83.882	98.689	386.331	282.902	282.902
	(i) Current tax	106.597	85.974	97.076	397.950	292.178	292.178
	(ii) Deferred Tax	(0.280)	(2.061)	1.370	(14.500)	(9.947)	(9.947)
	(iii) Earlier Year Tax	0.495	(0.031)	0.243	2.880	0.671	0.671
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	298.183	248.742	285.954	1,151.747	848.634	848.634
8	Profit/Loss from Discontinuing Operations	-	-	-	-	-	-
9	Tax Expense of Discontinuing Operations	-	-	-	-	-	-
10	Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)	-	-	-	-	-	-
11	Profit for the period (7+10)	298.183	248.742	285.954	1,151.747	848.634	848.634
12	Other Comprehensive Income						
	A (i) Items that will not be reclassified to Statement of profit and loss	(1.681)	0.734	(0.050)	0.521	2.936	2.936
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	0.423	(0.185)	0.013	(0.131)	(0.739)	(0.739)
	B (i) Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
13	Total comprehensive income for the year (11+12)	296.924	249.292	285.917	1,152.137	850.830	850.830
14	Paid-up Equity Share Capital (F.V. of Re 1/- each)	1,251.520	1,251.520	1,251.520	1,251.520	1,251.520	1,251.520
15	Other equity	-	-	-	5,356.534	4,204.398	4,204.398
16	Earnings Per Equity Share						
	(1) Basic	0.238	0.199	0.228	0.920	0.678	0.678
	(2) Diluted	0.238	0.199	0.228	0.920	0.678	0.678
17	Debt Equity Ratio	0.320	0.351	0.347	0.320	0.347	0.347
18	Debt Service Coverage Ratio	8.397	5.746	7.027	13.453	11.081	11.081
19	Interest Service Coverage Ratio	16.980	9.946	14.867	16.039	14.061	14.061

Notes:

The above audited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 29, 2024. The audited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. These results have been subjected to audit by the Statutory Auditors of the Company who have issued an unmodified audit report on the standalone annual financial results for the year ended 31st March, 2024.

- 2 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil

- 3 The Company has evaluated its Operating segment in accordance with IndAS 108 and has concluded that it is engaged in a single operating segment.
- 4 Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.
- 5 As the company do not have any Holding/Subsidiary/Joint Venture/ Associate concern, no reporting have been made in this regards.
- 6 Figures of the quarter ended on 31st March 2024 and the corresponding quarter in the previous year as reported in the financial results are the balancing figures between audited figures in respect of the full year and the year to date figures upto to the end of third qaurter of the relevant financial year.
- 7 The Company has declared dividend of Re 0.01 per fully paid-up equity share of face value of Re 1 each.

As per our report of even date
For RPR & CO
Chartered Accountants

FOR BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED

Raunaq Kankaria
Partner
M.No. 138361
FRN.131964W

Sanjeev Harbanslal Bhatia
Chairman & Mananging Director
DIN: 02063671

Date : 29.05.2024
Place : SURAT

BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED
CIN- L32109GJ2008PLC053336

Registered Office: 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat - 395002
Website: www.bhatiamobile.com, mail: info@bhatiamobile.com, Ph: 0261-2349892

STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2024

		Amounts in Lakh	
	Particulars	As at 31st March, 2024 Audited	As at 31st March, 2023 Audited
	ASSETS		
(1)	Non-Current Assets		
	Property, plant and equipment	963.431	778.273
	Capital work-in-progress	-	-
	Investment Property	-	-
	Goodwill	29.000	29.000
	Other Intangible assets	-	-
	Intangible assets under development	-	-
	Biological Assets other than bearer plants	-	-
	Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	581.999	323.964
	(iv) Other Financial Assets	1,863.698	1,632.431
	Deferred tax assets (net)	17.175	2.675
	Other Non-current assets	-	-
	Total Non-Current assets	3,455.302	2,766.343
(2)	Current Assets		
	Inventories	5,177.613	4,501.465
	Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	611.474	548.175
	(iii) Cash and Cash Equivalents	1,552.427	1,091.826
	(iv) Bank Balances Other than (iii) above	-	-
	(iv) Loans	1,271.330	585.261
	Current Tax Assets (Net)	-	-
	Other Current Assets	-	-
	Total Current assets	8,612.845	6,726.727
	Total Assets	12,068.147	9,493.070
	EQUITY AND LIABILITIES		
(1)	Equity		
	(i) Equity Share capital	1,251.520	1,251.520
	(ii) Other Equity	5,356.534	4,204.398
	Total Equity	6,608.054	5,455.918
(2)	Liabilities		
	Non-Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	54.304	55.456
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables	-	-
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprise	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	Provisions	51.621	42.259
	Deferred tax liabilities (Net)	-	-
	Other non-current liabilities	1,528.866	828.706
	Total non-current liabilities	1,634.791	926.421

Current liabilities		
Financial Liabilities		
(i) Borrowings	2,060.823	1,838.520
(ia) Lease Liabilities	-	-
(ii) Trade payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	115.915	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,246.381	975.723
(iii) Other financial liabilities (other than those specified in item	0.633	0.633
Other Current liabilities	-	-
Provisions	401.550	295.854
Current Tax Liabilities (Net)	-	-
Total current liabilities	3,825.302	3,110.731
Total Liabilities	5,460.093	4,037.152
Total Equity and Liabilities	12,068.147	9,493.070

For RPR & CO
Chartered Accountants

**FOR BHATIA COMMUNICATIONS & RETAIL
(INDIA) LIMITED**

Raunaq Kankaria
Partner
M.No. 138361
FRN.131964W

**Sanjeev Harbanslal
Bhatia**
Chairman & Managing
Director
DIN: 02063671

Date : 29.05.2024
Place : SURAT

BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED
CIN- L32109GJ2008PLC053336

Registered Office: 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat - 395002
Website: www.bhatiamobile.com, mail: info@bhatiamobile.com, Ph: 0261-2349892

Statement of Cash Flow

FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31.03.2024

		Amount in Lakhs	
	PARTICULARS	As at 31st March, 2024 Audited	As at 31st March, 2023 Audited
[1]	Cash Flow From Operating Activities		
	Profit before Tax as per Profit & Loss Account	1,538.078	1,131.535
	Adjustments for:		
	Add : Expenses/ (Incomes) Not Requiring Cash :		
	Depreciation	130.888	111.648
	Finance Cost	160.969	227.268
		291.858	338.916
	Cash Flow From Operations Before Changes in Working Capital	1,829.936	1,470.451
	Adjustments for Working Capital Changes:		
	Decrease/(Increase) in Inventories	(676.149)	(407.918)
	Decrease/(Increase) in Trade Receivable	(63.299)	(10.492)
	Decrease/(Increase) in Provision (Non Current)	9.362	4.826
	Decrease/(Increase) in Provision (Current)	105.696	105.905
	Decrease/(Increase) in Trade Payable	386.573	(264.034)
	Decrease/(Increase) in Other Non Current Liability	700.160	204.811
	Decrease/(Increase) in Other Current Liability(Financial)	-	0.143
		462.343	(366.758)
	Cash Flow From Operations after Changes in Working Capital	2,292.278	1,103.693
	Other Ajustments		
	Income Tax Paid	(386.462)	(283.641)
	Adjustment due to OCI	0.521	2.936
		(385.941)	(280.705)
	Net Cash Generated From Operating activities	1,906.337	822.988
[2]	Cash Flows from Investing Activities		
	Purchase of Fixed Assets	(330.546)	(178.182)
	Loans & Advances	(1,175.370)	137.025
	Net Cash Generated From Investing activities	(1,505.917)	(41.157)
[3]	Cash Flow From Financing activities		
	Proceeds from/(Repayment of) Borrowings (Long-Term)	(1.153)	(108.356)
	Proceeds from/(Repayment of) Borrowings (Short-Term)	222.303	478.820
	Dividend Paid	-	(16.488)
	Finance Cost	(160.969)	(227.268)
	Net Cash Generated From Financing activities	60.181	126.709
[4]	Net Increase/(Decrease in cash)	460.601	908.540
	Cash and Cash Equivalents - Opening Balance	1,091.826	183.287
[5]	Cash and Cash Equivalents - Closing Balance	1,552.427	1,091.826
	Components of the Cash and Cash Equivalents:		
	Cash on Hand	486.419	258.704
	With Banks - in form of current accounts	1,066.008	833.122
	With Banks - in form of demand deposits	-	-

For RPR & CO
Chartered Accountants

FOR BHATIA COMMUNICATIONS & RETAIL
(INDIA) LIMITED

Raunaq Kankaria
Partner
M.No. 138361
FRN.131964W

Sanjeev Harbanslal Bhatia
Chairman & Mananging Director
DIN: 02063671

Date : 29.05.2024
Place : SURAT

Annexure I(a)

BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED

CIN: L32109GJ2008PLC053336

Regd. Off: 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat-395002

Website: www.bhatiamobile.com, E mail: csbhatia@bhatiamobile.com, Ph: 9727714477

BHATIA'S[®]
The mobile one stop shop

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Scrip ID / Code / ISIN : BHATIA / 540956 / INE341Z01025
Subject : Declaration on Auditors' Report with Unmodified Opinion
Reference No. : Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

I, Sanjeev Harbanslal Bhatia, Managing Director of Bhatia Communications & Retail (India) Limited (CIN: L32109GJ2008PLC053336) having its Registered Office 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat-395002, hereby declare that M/s RPR & Co., Statutory Auditors of the company, have issued an Audit Report with Unmodified Opinion on Audited Financial Results of the company for the quarter and year ended 31st March 2024.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the above information on record and oblige.

Thanking you
For Bhatia Communications & Retail (India) Limited

SANJEEV HARBANSLAL BHATIA
Managing Director
DIN: 02063671

Place: Surat

Annexure II

Appointment of Mr. Abhishek Mittal, Chartered Accountant as an Internal Auditor of the company

Sr. No.	Particulars	Details
1.	Name	Mr. Abhishek Mittal, Chartered Accountant
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Considering the completion of term of M/S V.M Patel & Associates, previous Internal Auditor of the company, the Board approved appointment of Mr. Abhishek Mittal, Chartered Accountant as an Internal Auditor of the company.
3.	Date of appointment /cessation (as applicable) & Term of appointment	May 29, 2024 Appointed as an Internal Auditor of the Company for financial year 2024-25.
4.	Brief Profile (in case of appointment)	Mr. Abhishek Mittal, is well versed in direct tax laws, management consultancy, information system audit, information system consulting, risk management etc. He has diverse experience in the fields of internal audit, due diligence reviews, systems analysis & design, corporate law, corporate restructuring and strategy formulation.
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

Annexure III

Reappointment of Mr. Ranjit Binod Kejriwal, Practicing Company Secretary as Secretarial Auditor of the company

Sr. No.	Particulars	Details
1.	Name	Mr. Ranjit Binod Kejriwal Company Secretary in Whole Time Practice and Registered Valuer (SFA)
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Ranjit Binod Kejriwal, Practicing Company Secretary as Secretarial Auditor of the company.
3.	Date of appointment / cessation (as applicable) & Term of appointment	May 29, 2024 Appointment of Mr. Ranjit Binod Kejriwal, Practicing Company Secretary as Secretarial Auditors for the term of 5 years commencing from 1st April, 2024 to 31st March, 2029.
4.	Brief Profile (in case of appointment)	Mr. Ranjit Binod Kejriwal is a Practicing Company Secretary, providing secretarial consultancy services for more than 9 years. He has in-depth experience in various areas of practice, including corporate laws, IPO, listing, listing compliances, secretarial management guidance & audit, due diligence, compliance audit, corporate governance audit, merger-acquisition, and corporate restructuring, FEMA, RBI, and other economic laws.
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable