

No.: CSL/BSE/NSE/CSE/23-24/

Date: - 07.11.2023

To,

1) BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001.

Email- corp.compliance@bseindia.com

Stock Code: 532339

(BY BSE LISTING CENTRE)

2) National Stock Exchange of India Ltd

Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E), Mumbai-400051

Email- cmlist@nse.co.in

Stock Code: COMPUSOFT

(BY NSE NEAPS)

3) The Calcutta Stock Exchange Limited

7, Lyons Range, Dalhousie
Kolkata: 700001
West Bengal

Email- listing@csl-india.com

Stock Code: 13335

(BY E-MAIL)

Sub: - Outcome of Board Meeting held on Tuesday, 07th November 2023 pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Dear Sir/Ma'am,

The Board of Directors in their meeting held on Tuesday, 07th November 2023 at the registered office of the Company situated at IT-14-15, EPIP, Sitapura, Jaipur– 302022 (Rajasthan) which commenced at 3:00 P.M. and concluded at 4:15 P. M., inter alia transacted following businesses:

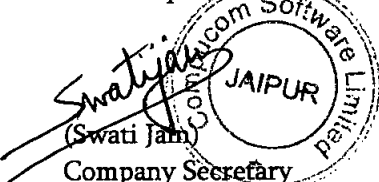
1. Approved the un-audited Standalone and Consolidated Financial Results for the quarter and half year ended on 30th September 2023 along with the Statement of Assets and Liabilities as on that date and Cash Flow Statement for the half year ended on 30th September 2023 pursuant to Regulation 33 of Listing Regulations (enclosed herewith)
Furthermore, the extract of the Un-Audited Financial results would also be published in the newspapers in compliance with Regulation 47 of Listing Regulations.
2. Took on record the Limited Review Report on Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended on 30th September 2023 (enclosed herewith).

Further, in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Company's Code of conduct for Prohibition of Insider Trading, the "Trading Window" for trading in the shares of the Company will open from 10th November 2023 for the Designated Persons of the Company and their immediate relatives.

You are requested to take note of the above.

Thanking You,

For Compucom Software Limited


(Swati Jahn)
Company Secretary

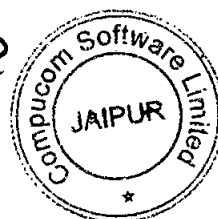
FCS: 8728

Encl: a/a

Compucom Software Limited												
Regd. Office: IT 14-15, EPIP, SITAPURA, JAIPUR-302022												
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ HALF YEAR ENDED ON SEPTEMBER 30, 2023												
email : cs@compucom.co.in, website : www.compucom.co.in, CIN : L72200RJ1995PLC009798												
Particulars	Standalone						Consolidated					
	Quarter ended			Half Year ended			Quarter ended			Half Year ended		
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	2,754.87	846.94	1,005.89	3,601.81	1,963.63	5,110.14	2,948.33	969.71	1,094.12	3,918.04	2,090.05	5,482.27
II Other income	124.18	56.28	69.01	180.46	128.02	254.19	131.35	62.28	77.81	193.63	143.30	281.75
III Total Income (I+II)	2,879.05	903.22	1,074.90	3,782.27	2,091.65	5,364.33	3,079.68	1,031.99	1,171.73	4,111.67	2,233.35	5,744.02
IV. Expenses												
a) Purchase of stock in trade	867.61	2,147.10	-	3,014.71	-	-	867.61	2,147.10	-	3,014.71	-	-
b) Changes in inventories of finished goods, work in progress and products for sale	810.12	(2,147.10)	-	(1,336.98)	-	8.29	810.12	(2,147.10)	-	(1,336.98)	-	8.29
c) Employee benefit expenses	188.67	186.89	248.78	375.56	504.51	1,029.08	244.10	240.45	292.34	484.55	599.08	1,232.05
d) Finance costs	51.20	24.08	5.42	75.28	12.95	39.66	51.89	24.17	5.49	76.07	13.27	40.57
e) Depreciation and amortization expense	150.28	162.29	169.10	312.57	338.14	676.58	154.35	166.30	172.70	320.65	345.52	691.39
f) Learning Solution Execution Charges	271.14	321.73	403.38	592.87	742.64	2,449.38	60.81	147.38	248.86	208.19	421.43	1,788.10
g) Bad debts and SLA deduction	-	-	77.17	-	77.17	77.17	-	-	77.17	-	77.17	77.17
g) Other Expenditure	122.93	70.14	101.19	193.07	253.26	451.81	393.81	323.72	290.07	717.52	599.03	1,221.24
Total Expenses	2,461.95	765.13	1,006.04	3,227.08	1,928.67	4,731.97	2,582.69	902.02	1,086.63	3,484.71	2,055.50	5,058.81
V Profit before exceptional items and tax (III-IV)	417.10	138.09	69.86	555.19	162.98	632.36	496.99	129.97	85.10	626.96	177.85	685.21
VI) Exceptional Items	-	-	98.50	-	98.50	98.50	-	-	98.50	-	98.50	98.50
VII Profit before extraordinary items and tax (V-VI)	417.10	138.09	168.36	555.19	261.48	730.86	496.99	129.97	183.60	626.96	276.35	783.71
VIII Extraordinary Items	-	-	-	-	-	-	-	-	-	-	-	-
IX Profit before tax (VII-VIII)	417.10	138.09	168.36	555.19	261.48	730.86	496.99	129.97	183.60	626.96	276.35	783.71
X Tax Expenses												
a) Current Tax	137.57	60.57	32.39	198.14	62.09	209.70	137.57	60.57	32.39	209.36	62.09	211.74
b) Deferred Tax	(10.18)	(10.69)	8.80	(20.87)	11.37	6.26	(11.47)	(11.39)	8.37	(22.86)	10.50	0.16
c) Tax Expense relating to earlier years (Net)	-	7.12	-	7.12	-	50.35	-	7.12	-	7.12	-	50.35
XI Profit/(Loss) for the period from continuing operations (IX-X)	289.71	81.09	127.17	370.80	188.02	464.55	370.89	73.67	142.84	433.34	203.76	621.46
XII Profit/(Loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
XIII Tax Expense of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
XIV Profit /Loss from discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-	-	-	-	-	-	-
XV) Profit/(Loss) for the period (XI+XIV)	289.71	81.09	127.17	370.80	188.02	464.55	370.89	73.67	142.84	433.34	203.76	621.46
Attributable to :												
(a) Shareholders of the company	-	-	-	-	-	-	342.48	76.27	137.36	411.46	198.25	501.54
(b) Non controlling interest	-	-	-	-	-	-	28.41	(2.60)	5.48	21.88	5.51	19.92
XVI Other Comprehensive Income												
(A) (i) Items that will not be reclassified to profit or loss	6.72	6.73	7.75	13.45	15.50	26.90	7.76	7.77	7.75	15.52	15.48	31.04
(ii) Income tax relating to items that will not be reclassified to profit or loss	(1.96)	(1.96)	(2.01)	(3.92)	(4.02)	(7.83)	(2.24)	(2.23)	(2.01)	(4.46)	(4.03)	(8.91)
(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	4.76	4.77	5.74	9.53	11.48	19.07	5.52	5.54	5.74	11.06	11.45	22.13
XVII) Total Comprehensive Income (XV+XVI)	294.47	85.86	132.91	380.33	199.50	483.62	376.41	79.21	148.58	444.40	215.21	643.59
(a) Shareholders of the company	-	-	-	-	-	-	347.73	81.54	143.10	421.98	209.71	522.60
(b) Non controlling interest	-	-	-	-	-	-	28.68	(2.33)	5.48	22.42	5.50	20.99
Earning per share (In Rs.)												
(1) Basic	0.37	0.10	0.16	0.47	0.24	0.69	0.43	0.10	0.17	0.62	0.25	0.63
(1) Diluted	0.37	0.10	0.16	0.47	0.24	0.69	0.43	0.10	0.17	0.62	0.25	0.63
Paid-up Equity Capital (F.V. Rs 2/- each)	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50
Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	12243.62	-	-	-	-	-	12,374.31
Segmentwise revenue, results and capital employed												
Segment Revenue												
- Software & E-Governance Services	141.53	130.29	248.32	271.82	497.39	899.70	141.53	130.29	248.32	271.82	497.39	899.70
- Learning Solutions	2,547.19	668.32	692.18	3,215.51	1,329.07	4,023.92	2,547.19	668.32	692.18	3,215.51	1,329.07	4,023.92
- Wind Power Generation	66.15	48.33	65.39	114.48	137.17	186.52	66.15	48.33	65.39	114.48	137.17	186.52
- Others	-	-	-	-	-	-	193.46	122.77	88.23	316.23	126.42	352.13
Total Segment Revenue	2,754.87	846.94	1,005.89	3,601.81	1,963.63	5,110.14	2,948.33	969.71	1,094.12	3,918.04	2,090.05	5,482.27
Other income (including exceptional items)	124.18	56.28	69.01	180.46	128.02	254.19	131.35	62.28	77.81	193.63	143.30	281.75
Total Revenue	2,879.05	903.22	1,074.90	3,782.27	2,091.65	5,364.33	3,079.68	1,031.99	1,171.73	4,111.67	2,233.35	5,744.02
Segment net profit												
- Software Services	43.77	6.45	2.45	50.22	12.05	40.41	43.77	6.45	2.45	50.22	12.05	40.40
- Learning Solutions	233.35	78.59	(11.42)	311.94	(2.96)	350.66	233.35	78.59	(11.42)	311.94	(2.96)	350.67
- Wind Power Generation	24.88	5.74	18.27	30.62	42.30	21.09	24.88	5.74	18.27	30.62	42.30	21.09
- Others	-	-	-	-	-	-	72.72	(14.12)	6.64	58.60	(0.41)	25.29
Total Segment profit	302.00	90.78	9.30	392.78	51.79	412.16	374.72	76.66	16.94	451.38	51.38	437.45
Other income (including exceptional items)	124.18	56.28	167.51	180.46	226.52	352.69	131.35	62.28	77.81	193.63	241.80	380.25
Total profit	426.18	147.06	176.81	573.24	278.31	764.85	506.07	138.94	93.65	645.01	293.18	817.70
Unallocable expenses	9.08	8.97	8.45	18.05	16.83	33.99	9.08	8.97	8.45	18.05	16.83	33.99
Profit before tax	417.10	138.09	168.36	555.19	261.48	730.86	496.99	129.97	85.10	626.96	276.35	783.71
Segment capital employed (See note 3)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA



S. Misra



Statement of Assets and Liabilities
as at September 30, 2023

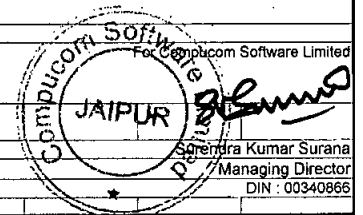
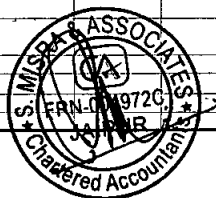
Rs. In Lakhs

Particulars	Standalone		Consolidated	
	As at	As at	As at	As at
	30-Sep-23	31-Mar-23	30-Sep-23	31-Mar-23
	Unaudited	Audited	Unaudited	Audited
ASSETS				
A. ASSETS				
1. Non-current assets				
a.) Property, Plant & Equipments	2,429.56	2,736.87	2,555.65	2,864.96
b.) Capital work in progress	1,782.03	1,618.59	1,782.03	1,618.59
c.) Intangible Assets	24.05	25.57	35.77	38.19
f.) Financial Assets				
(i) Investments	477.48	476.49	22.99	21.98
(ii) Trade Receivables	446.61	446.61	446.61	446.61
(iii) Other Financial Assets	518.56	129.21	563.81	164.42
g.) Deferred tax assets (net)	95.68	78.73	97.84	79.43
h.) Non current tax assets	1,190.94	773.27	1,190.94	773.27
i.) Other non-current assets	263.39	286.65	296.92	289.19
Sub-total-Non-current assets	7,228.30	6,571.99	6,992.66	6,286.64
2. Current assets				
a.) Inventories	1,343.93	6.95	1,349.30	12.31
b.) Financial assets				
i.) Trade Receivables	5,700.04	2,803.79	5,986.99	2,987.35
ii.) Cash and Cash Equivalents	52.98	2,845.85	373.95	3,037.73
iii.) Bank Balances other than (ii) above	4,457.03	2,973.23	4,704.87	3,404.51
iv.) other financial asset	59.70	51.50	68.53	59.02
c.) Current Tax Assets (Net)	89.12	417.67	132.51	457.44
d.) Other current assets	1,135.61	926.13	1,233.67	992.98
Sub-total-current assets	12,838.41	10,025.12	13,849.82	10,951.34
TOTAL - ASSETS	20,066.71	16,597.11	20,842.38	17,247.98
EQUITY AND LIABILITIES				
B. EQUITY AND LIABILITIES				
1. Equity				
a.) Equity Share Capital	1,582.50	1,582.50	1,582.50	1,582.50
b.) Other Equity	12,307.46	12,243.62	12,479.79	12,374.31
Equity attributable to owners of compucum software limited	13,889.96	13,826.12	14,062.29	13,956.81
Non-controlling interest			338.52	316.09
Total Equity			14,400.81	14,272.90
2. Non-current Liabilities				
a.) Financial Liabilities				
i.) Borrowings				
ii.) Trade Payable- Other than dues of SME	577.03	577.03	577.03	577.03
iii.) Other Financial Liabilities	408.56	89.38	419.91	100.63
b.) Provisions	218.67	199.51	263.38	245.43
Sub-total-Non current liabilities	1,204.26	865.92	1,260.32	923.09
Current liabilities				
a.) Financial Liabilities				
i.) Borrowings	2,957.18	104.40	2,957.18	104.40
ii.) Trade payables				
A) Total outstanding dues of micro enterprises and small enterprises	5.26	2.12	5.26	2.18
B) Total outstanding dues of creditors other than micro enterprises and small enterprises	129.13	112.08	197.24	148.31
iii.) Other Financial Liabilities	1,073.04	913.04	1,086.06	927.69
b.) Other current liabilities	39.48	167.77	87.99	219.15
c.) Provisions	360.56	395.96	439.68	440.56
d.) Current tax liabilities	407.84	209.70	407.84	209.70
Sub-total-current liabilities	4,972.49	1,905.07	5,181.25	2,051.99
Total Current liabilities				
TOTAL-EQUITY AND LIABILITIES	20,066.71	16,597.11	20,842.38	17,247.98

NOTES:

- The above results have been reviewed by the Audit Committee, approved and taken on record by the Board of Directors of the Company at its meeting held on November 7, 2023. A limited review of the same has also been carried out by the Statutory Auditors of the Company.
- Previous periods figures have been regrouped/rearranged wherever necessary.
- Segregation of capital employed between segments (except wind power generation segment, wherein the capital employed is Rs. 1,608 lacs) is not practicable as most of the fixed assets and liabilities are not identifiable with particular segments and are used interchangeably.
- The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) rules, 2015 as amended.
- Quarterly results may not be true indicators of annual results as quarterly results/annual results may vary due to peculiar nature of Govt. contracts executed by the company and income recognition thereof.
- Statement of Cash Flow is attached in Annexure A.

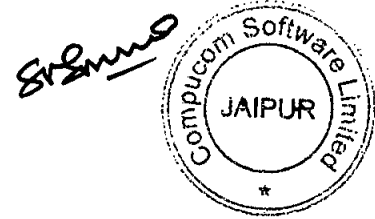
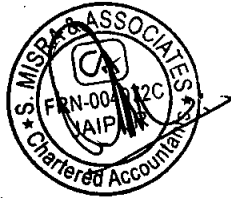
Place: Jaipur
Date: November 7, 2023



S. Misra
Managing Director
DIN : 00340866

Results can also be seen on company's website www.compucum.co.in

Annexure A						
Compucom Software Limited						
Regd. Office: IT 14-16, EPIP, SITAPURA, JAIPUR-302022						
Unaudited Statement of Cash Flows						
For the period ended September 30, 2023						
Rs In Lakhs						
Particulars	Standalone			Consolidated		
	Six months ended		Year ended	Six months ended		Year ended
	30-Sep-23 Unaudited	30-Sep-22 Unaudited	31-Mar-23 Audited	30-Sep-23 Unaudited	30-Sep-22 Unaudited	31-Mar-23 Audited
Cash Flow from Operating Activities						
Profit Before Tax	555.19	261.48	730.86	626.96	276.35	783.71
Adjustments to reconcile profit to net cash provided by operating activities :						
Interest expenses	62.75	7.25	14.86	63.54	7.58	15.77
Interest Income	(158.28)	(112.30)	(209.41)	(172.55)	(128.70)	(235.67)
Depreciation	312.57	338.14	676.58	320.65	345.52	691.39
Provision for Gratuity	32.62	32.84	64.65	44.74	35.67	88.88
Profit on sale of investment	-	-	(5.39)	-	-	(5.39)
Fair value adjustment	(1.00)	(3.29)	(3.54)	(1.01)	(3.30)	(3.56)
Operating Profit before Working Capital Changes	803.86	524.12	1,268.61	882.33	533.12	1,335.13
Decrease/(Increase) in Trade Receivables (Current and Non Current)	(2,896.24)	(13.24)	354.77	(2,999.64)	(50.54)	286.06
Decrease/(Increase) in Inventory (Current and Non Current)	(1,336.98)	-	8.29	(1,336.98)	-	8.29
Decrease/(Increase) in Other Current & Non Current Assets	(283.54)	(434.35)	(172.90)	(361.90)	(473.37)	(163.43)
Increase/(Decrease) in Current & Non Current Liabilities	19.17	845.23	864.42	69.85	821.52	906.49
Cash Generated from Operations	(3,693.74)	921.76	2,323.19	(3,746.34)	830.73	2,372.54
Income Tax Paid	(7.12)	-	(247.94)	(7.12)	-	(247.94)
Net Cash Flow from Operations	(3,700.86)	921.76	2,075.25	(3,753.46)	830.73	2,124.60
Cash Flow from Investing Activities :						
Interest Income	158.28	112.30	209.41	172.55	128.70	235.67
Purchase of Fixed Assets	(167.17)	(241.25)	(379.94)	(172.36)	(242.47)	(398.73)
Investment in Shares, Mutual funds and NSC	-	-	302.08	-	-	302.08
Increase / Decrease in unpaid dividend a/c & FDRs having maturity more than 3 months	(1,483.80)	(798.49)	242.96	(1,300.37)	(870.10)	54.09
Increase / Decrease in FDRs having maturity more than 12 months	(389.35)	352.50	349.00	(399.38)	385.80	347.07
Net Cash flow From Investing Activities	(1,882.04)	(674.94)	723.61	(1,699.66)	(698.07)	540.18
Cash Flows from Financing Activities :						
Interest expenses	(62.75)	(7.25)	(14.86)	(63.54)	(7.58)	(15.77)
(Decrease)/Increase in Loan Funds	2,852.78	(176.24)	(496.32)	2,852.78	(176.24)	(496.32)
Dividend Paid (Including Dividend Tax)	-	(316.50)	(316.50)	-	(316.50)	(316.50)
Net Cash Flow From Financing Activities	2,790.03	(499.99)	(827.68)	2,789.24	(500.32)	(828.69)
Net Increase/(Decrease) in Cash and Cash Equivalents	(2,792.87)	(153.17)	1,971.08	(2,663.78)	(267.66)	1,836.19
Cash and Cash Equivalents at the beginning of the year	2,845.85	874.77	874.77	3,037.73	1,201.54	1,201.54
Cash and Cash Equivalents at the end of the year	62.98	721.60	2,845.85	373.95	933.88	3,037.73





Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Compucom Software Limited ("the Company") pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To,
The Board of Directors,
Compucom Software Limited
Jaipur

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Compucom Software Limited** ("the Company") for the quarter ended on **September 30, 2023 and year to date from April 01, 2023 to September 30, 2023** ("the Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. The Company's Management is responsible for the preparation of the Statement 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain



moderate assurance as to whether the Financial Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR S MISRA & ASSOCIATES

Chartered Accountants

FRN 004972C



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CA. SACHINDRA MISRA

Partner

Membership No. 073776

UDIN: 23073776BGURHC7485

Place: Jaipur

Date: November 07, 2023



Independent Auditors' Review Report on Quarterly and year to date Unaudited Consolidated Financial Results of Compucom Software Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To,
The Board of Directors,
Compucom Software Limited
Jaipur

1. We have reviewed the accompanying Statement of Consolidated Financial Results of **Compucom Software Limited** ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group") for the Quarter ended **September 30, 2023 and year to date from April 01, 2023 to September 30, 2023** ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express an opinion 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.



We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entity

- CSL Infomedia Private Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the subsidiary auditors and other auditors referred to in paragraph 6 below, 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR S MISRA & ASSOCIATES

Chartered Accountants

FRN- 004972C



A handwritten signature in black ink, appearing to be "Sachindra Misra", written over a horizontal line.

CA. SACHINDRA MISRA

Partner

Membership No. - 073776

UDIN: 23073776BGURHD4154

Place: Jaipur

Date: November 07, 2023