



MAAGH ADVERTISING AND MARKETING SERVICES LIMITED

Registered Office: 302, 3rd Floor, Kuber Complex, Opp. Laxmi Industrial Estate,
New Link Road, Andheri West, Mumbai – 400053, Maharashtra

CIN: U74999MH2013PLC244569; **GSTIN:** 27AAICM6541P2ZS

E-mail: info@maaghadvertising.in; **Website:** www.maaghadvertising.in; **Tel:** +91 22 4603 3045

Date: 20/11/2022

To,
The BSE Limited

Corporate Relationship Dept, 1st Floor, New
Trading Ring, Rotunda
Building, P. J. Towers,
Dalal Street, Fort, Mumbai, -400 001

Dear Sir/Madam,

Ref.: Scrip Code – 543624

Sub: Revised Outcome of Board Meeting held on 14th

November, 2022

We are pleased to inform you that Meeting of the board of directors of **Maagh Advertising And Marketing Service Limited** was held on **Monday, 14th November, 2022** at **6:00 p.m. to 10:30 P.M** at its Register Office at 302, 3rd Floor, Kuber Complex, Opp. Laxmi Industrial estate New Link Road, Andheri West, Mumbai-400053, at to inter-alia transect the following matters:

1. Approved Standalone Un-audited Financial Results of the Company for the Quarter Half yearly ended 30th September, 2022.
2. Approved Consolidated Un-audited Financial Results of the Company for the Quarter Half yearly ended 30th September, 2022.
3. Approved Limited review Report on Consolidated and Standalone financials results received from the auditor of the Company for the quarter and half year ended 30th September, 2022.

Please take the same on your record and acknowledge the receipt of the same.

Thanking you,
Yours Faithfully,

For Maagh Advertising and Marketing Services Limited

Azharuddin Rabbani Mulla

Director

DIN: 08046769



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UNAUDITED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED 30 th SEPTEMBER 2022
SCRIP CODE: 543624

Sr. No.	PARTICULARS	Half Year Ended	Year Ended	
		30.09.2022	31.03.2022	31.03.2021
		Unaudited	Audited	Audited
(In Rs.)				
1	Income from Operations	5,24,17,282	11,77,68,910	9,60,51,286
2	Other income			
3	Total Revenue	5,24,17,282	11,77,68,910	9,60,51,286
	Expenditure			
	(a) Cost of materials consumed	4,70,53,448	10,78,06,188	8,52,87,900
	(b) Purchase of Stock in Trade			
	(c) Changes in inventories of Finished goods, Work-in-progress & Stock in Trade			
	(d) Finance cost			
	(e) Employee benefit Expenses	8,03,249	17,12,810	13,67,800
	(f) Depreciation & amortisation Expenses	17,92,461	19,54,979	33,87,522
	(g) Bad Debts			
	(h) Provision for bad and doubtful debts			
	(i) Other Expenditure	9,65,427	18,75,958	13,84,560
4	Total Expenses	5,06,14,585	11,33,49,935	9,14,27,782
5	Profit/(Loss) before Tax and Exceptional items	18,02,697	44,18,975	46,23,504
6	Exceptional Items			
7	Profit/(Loss) from ordinary activities before tax			
	Tax Expenses			
	(a) Current Tax	5,49,219	11,13,828	15,58,664
	(b) Income Tax for earlier years			
	(c) Deferred Tax	98,545	35,106	(3,56,552)
8	Net Profit/(Loss) for the period After Tax	11,54,933	32,70,041	34,21,392
9	Other Comprehensive Income/(Loss)			
	Fair value changes of the equity instruments through OCI			
	Income tax relating to items that will not be re-classified to profit or loss			
10	Total Comprehensive Income/(Loss)			
11	Earning Per share (EPS) *Not annualised			
	(a) Basic	115.49	32.70	342.14
	(b) Diluted	115.49	32.70	342.14

Notes

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 14,2022
- The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015,
As per MCA notification dated 16th February 2015, the companies whose shares are listed on BSE SME Platform as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements)
- Regulations 2009 are exempted from the compulsory requirements of adoption of IND-AS. As the Company is covered under exempted category from the compulsory adoption of IND AS, it has not adopted IND AS for preparation of financial results.
- Basic and diluted earnings per share for six months ended 31st March, 2022 & 30th September, 2022 have been calculated for six months and not annualised.
- The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary, to confirm current period classification.
- The results have been prepared in accordance with the recognition and measurement principles laid down under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and of the accounting principles generally accepted in India.
- Investor Complaint for the Quarter Ended 30/09/2022. Opening - 0, Received -0, Resolved -0, Closing - 0.

For Maagh Advertising and Marketing Services Ltd

AZHARUDDIN R MULLA
Managing Director
DIN: 08046769

MUMBAI
14-11-2022



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Statement of Assets and Liabilities as on September 30, 2022			
Sr. No.	Particulars	As at 30th Sept 2022	As at 31st March 2022
		Audited	Audited
	ASSETS		
1)	Non Current Assets		
	Tangible assets	1,82,84,802	2,00,77,263
	Deferred Tax Asset		
	Non-current investments	2,38,15,000	2,38,15,000
	Long-term loans and advances		
	Total Non Current Assets	4,20,99,802	4,38,92,263
2)	Current Assets		
	Financial Assets		
	Investment		
	Trade receivable	1,50,87,430	2,45,46,026
	Cash and Cash Equivalents	34,878	16,28,860
	Short-term loans and advances		
	Other current assets	24,38,411	24,38,411
	Total Current Assets	1,75,60,719	2,86,13,297
	Total Assets	5,96,60,521	7,25,05,560
1)	EQUITY AND LIABILITIES		
	Shareholders' Funds		
	Equity Share Capital	1,76,00,000	1,76,00,000
	Reserves and surplus	72,49,666	60,94,733
	Total Shareholders' Funds	2,48,49,666	2,36,94,733
2)	Non-current liabilities		
	Long-term borrowings		
	Deferred tax liabilities (Net)	20,16,492	19,17,947
	Long-term Provisions		
	Total Non-current liabilities	20,16,492	19,17,947
3)	Current Liabilities		
	Financial Liabilities		
	Borrowings		
	Trade Payable	3,32,81,032	4,05,00,245
	a) total outstanding of micro enterprises and small enterprises		
	b) total outstanding dues of creditor other than micro enterprises and small enterprises		
	Other current liabilities	(24,75,926)	54,34,279
	Short-term provisions	19,89,256	9,58,356
	Total Current Liabilities	3,27,94,362	4,68,92,880
	Total Equity & Liabilities	5,96,60,520	7,25,05,560
For Maagh Advertising and Marketing Services Ltd			
		AZHARUDDIN R MULLA Managing Director DIN: 08046769	
MUMBAI 14-11-2022			



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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 31, 2022				
PARTICULARS		As at 30th Sept 2022	As at 31st March 2022	As at 31st March 2021
Cash Flow from/ (used in) Operating Activities				
Net Profit before Tax		18,02,697	44,18,975	46,23,504
Adjustments for:				
Depreciation and amortization		17,92,461	19,54,979	33,87,522
Amortization of preliminary expenses				
Provision for doubtful debts				
Interest Charges				
Loss on foreign exchange				
Operating Profit before Working Capital Changes		35,95,158	63,73,954	80,11,026
Adjustment for changes in Working Capital :				
Decrease/(Increase) in Trade Receivables		94,58,596	(1,06,30,687)	44,10,690
Decrease/(Increase) in Loans & Advances				
Decrease/(Increase) in Other Current assets		-	(24,38,411)	
(Decrease)/ Increase in Trade Payables & Other Liabilities		(1,40,98,517)	1,88,36,363	(1,04,57,032)
Cash Generated from Operations		(10,44,763)	1,21,41,219	19,64,684
Less : Direct Tax Paid		(5,49,219)	(11,13,828)	(15,58,664)
Cash Flow from/ (used in) Operating Activities	[A]	(15,93,982)	1,10,27,391	4,06,020
Cash flow from/ (used in) Investing Activities				
Purchase/ Sale of Non Current Assets - Fixed Assets			(1,17,14,850)	
Interest Received				
Long term loans and advances				
Cash flow from/ (used in) Investing Activities	[B]	-	(1,17,14,850)	-
Cash flow from/ (used in) Financing Activities				
Issue of Equity Shares at premium				
Proceeds from Borrowings				
Repayment of Borrowings				
Share issued		-	1,75,00,000	
Bonus		-	(1,75,00,000)	
Loans liability from related party				
Net cash generated from/ (used in) Financing Activities	[C]	-	-	-
Net Increase / (Decrease) in Cash and Cash equivalents	[A+B+C]	(15,93,982)	(6,87,459)	4,06,020
Cash and Cash equivalents as at the commencement of the year	11	16,28,860	23,16,320	19,10,300
Cash and Cash equivalents as at the end of the year	11	34,878	16,28,860	23,16,320
Net Increase / (Decrease) in Cash and Cash equivalents		(15,93,982)	(6,87,460)	4,06,020
For Maagh Advertising and Marketing Services Ltd				
MUMBAI 14-11-2022	AZHARUDDIN R MULLA Managing Director DIN: 08046769			



**Limited Review Report on Unaudited Half Yearly Financial Results pursuant to Regulation 33
of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

To the Board of Directors

**Maagh Advertising And Marketing Services Limited
(Formerly known as "Maagh Advertising And Marketing Services Private Limited")**

We have reviewed the accompanying statement of unaudited financial results of Maagh Advertising And Marketing Services Limited (Formerly Known as "Maagh Advertising And Marketing Services Private Limited") (the "Company") for the half-year ended 30th September 2022, ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.

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 misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as 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 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 Piyush Kothari & Associates

Chartered Accountants

FRN: 140711W

hnyj

Piyush Kothari

Partner

M.No.: 158407

UDIN: 22158407BDBFNV2606




Date: 14th November, 2022

Place: Ahmedabad

Second Office : Shop No. 26, Sunrise Arcade, Kudasani, Gandhinagar-382421.

Branch Office : W9, 101, Lodha Amara, Kolshet Road, Thane (W) 400607.

+91-88493 98150  piyushkothari9999@gmail.com



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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR HALF YEAR AND YEAR ENDED 30th SEPTEMBER 2022			
SCRIP CODE: 543624			
Sr. No.	PARTICULARS	Half Year Ended	Year Ended
		30.09.2022	31.03.2022
		Unaudited	Audited
(In Rs.)			
1	Income from Operations	9,89,41,182	21,79,90,224
2	Other income		
3	Total Revenue	9,89,41,182	21,79,90,224
	Expenditure		
	(a) Cost of materials consumed	8,82,27,100	19,65,02,051
	(b) Purchase of Stock in Trade		
	(c) Changes in inventories of Finished goods, Work-in-progress & Stock in Trade		
	(d) Finance cost		
	(e) Employee benefit Expenses	16,79,369	34,21,599
	(f) Depreciation & amortisation Expenses	35,32,143	66,68,824
	(g) Bad Debts		
	(h) Provision for bad and doubtful debts		
	(i) Other Expenditure	19,41,479	39,10,458
4	Total Expenses	9,53,80,091	21,05,02,932
5	Profit/(Loss) before Tax and Exceptional items	35,61,091	74,87,292
6	Exceptional Items	-	-
7	Profit/(Loss) from ordinary activities before tax	35,61,091	74,87,292
	Tax Expenses		
	(a) Current Tax	11,51,743	21,46,519
	(b) Income Tax for earlier years		
	(c) Deferred Tax	(41,206)	(1,97,564)
8	Net Profit/(Loss) for the period After Tax	24,50,555	55,38,337
9	Other Comprehensive Income/(Loss)	1,60,127	2,80,341
	Fair value changes of the equity instruments through OCI		
	Income tax relating to items that will not be re-classified to profit or loss		
10	Total Comprehensive Income/(Loss)	22,90,428	52,57,996
11	Earning Per share (EPS) *Not annualised		
	(a) Basic		
	(b) Diluted		

Notes

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 14,2022
- The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015,
As per MCA notification dated 16th February 2015, the companies whose shares are listed on BSE SME Platform as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2009 are exempted from the compulsory requirements of adoption of IND-AS. As the Company is covered under exempted category from the compulsory adoption of IND AS, it has not adopted IND AS for preparation of financial results.
- Basic and diluted earnings per share for six months ended 31st March, 2022 & 30th September, 2022 have been calculated for six months and not annualised.
- The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary, to confirm current period classification.
- The results have been prepared in accordance with the recognition and measurement principles laid down under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and of the accounting principles generally accepted in India.
- Investor Complaint for the Quarter Ended 30/09/2022. Opening - 0, Received -0, Resolved -0, Closing - 0.

For Maagh Advertising and Marketing Services Ltd

AZHARUDDIN R MULLA
Managing Director
DIN: 08046769

MUMBAI
14-11-2022



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Statement of Consolidated Assets and Liabilities as on September 30, 2022

Sr. No.	Particulars	As at 30th Sept 2022	As at 31st March 2022
		Audited	Audited
	ASSETS		
1)	Non Current Assets		
	Tangible assets	3,07,68,438	3,43,00,581
	Deferred Tax Asset		
	Non-current investments	2,29,20,000	2,29,20,000
	Long-term loans and advances	1,64,05,517	1,74,00,435
	Total Non Current Assets	7,00,93,955	7,46,21,016
2)	Current Assets		
	Financial Assets		
	Investment		
	Trade receivable	3,94,83,872	4,86,95,877
	Cash and Cash Equivalents	34,59,284	29,91,958
	Short-term loans and advances		24,38,411
	Other current assets		
	Total Current Assets	4,29,43,156	5,41,26,246
	Total Assets	11,30,37,111	12,87,47,263
1)	EQUITY AND LIABILITIES		
	Shareholders' Funds		
	Shareholders' Funds	1,76,00,000	1,76,00,000
	Equity Share Capital	2,85,38,209	2,60,87,654
	Reserves and surplus		
	Minority Interest	58,00,555	58,00,554
	Total Shareholders' Funds	5,19,38,764	4,94,88,208
2)	Non-current liabilities		
	Long-term borrowings		
	Deferred tax liabilities (Net)	20,16,492	36,45,286
	Long-term Provisions		
	Total Non-current liabilities	20,16,492	36,45,286
3)	Current Liabilities		
	Financial Liabilities		
	Borrowings		
	Trade Payable	5,32,70,232	6,28,41,535
	a) total outstanding of micro enterprises and small enterprises		
	b) total outstanding dues of creditor other than micro enterprises and small enterprises		
	Other current liabilities	10,85,274	86,46,619
	Short-term provisions	47,26,349	41,25,616
	Total Current Liabilities	5,90,81,855	7,56,13,770
	Total Equity & Liabilities	11,30,37,111	12,87,47,264

For Maagh Advertising and Marketing Services Ltd

AZHARUDDIN R MULLA
Managing Director
DIN: 08046769

MUMBAI
14-11-2022



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STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 31, 2022			
PARTICULARS		As at 30th Sept 2022	As at 31st March 2022
Cash Flow from/ (used in) Operating Activities			
Net Profit before Tax		35,61,091	74,87,292
Adjustments for:			
Depreciation and amortization		35,32,143	66,68,824
Amortization of preliminary expenses			
Provision for doubtful debts			
Interest Charges			
Loss on foreign exchange			
Operating Profit before Working Capital Changes		70,93,235	1,41,56,116
Adjustment for changes in Working Capital :			
Decrease/(Increase) in Trade Receivables		92,12,005	(84,65,761)
Decrease/(Increase) in Loans & Advances		9,94,918	(8,94,411)
Decrease/(Increase) in Other Current assets		24,38,411	
(Decrease)/ Increase in Trade Payables & Other Liabilities		(95,71,303)	38,13,634
(Decrease)/ Increase in Other Liabilities		(75,61,345)	31,64,319
(Decrease)/ Increase in short term provisions		6,00,733	(7,83,738)
other adjustments		(15,87,585)	
Cash Generated from Operations		16,19,068	1,09,90,159
Less : Direct Tax Paid		(11,51,743)	(21,46,519)
Cash Flow from/ (used in) Operating Activities	[A]	4,67,326	88,43,640
Cash flow from/ (used in) Investing Activities			
Purchase/ Sale of Non Current Assets - Fixed Assets			(1,17,15,000)
Interest Received			
Long term loans and advances			
Cash flow from/ (used in) Investing Activities	[B]	-	(1,17,14,852)
Cash flow from/ (used in) Financing Activities			
Issue of Equity Shares at premium			
Proceeds from Borrowings			
Repayment of Borrowings			
Share issued			
Bonus			
Loans liability from related party			
Net cash generated from/ (used in) Financing Activities	[C]	-	-
Net Increase / (Decrease) in Cash and Cash equivalents	[A+B+C]	4,67,326	(28,71,212)
Cash and Cash equivalents as at the commencement of the year	11	29,91,958	58,63,170
Cash and Cash equivalents as at the end of the year	11	34,59,284	29,91,958
Net Increase / (Decrease) in Cash and Cash equivalents		4,67,326	(28,71,212)
For Maagh Advertising and Marketing Services Ltd			
MUMBAI 14-11-2022		AZHARUDDIN R MULLA Managing Director DIN: 08046769	



LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
Maagh Advertising And Marketing Services Limited
(Formerly known as "Maagh Advertising And Marketing Services Private Limited")

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Maagh Advertising And Marketing Services Limited** ("the Company") comprising its subsidiaries (together "the Group") for the quarter and half year ended 30th September, 2022 ("the Statement"), being submitted by the Company 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 Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review
3. We conducted our review 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. 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's 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. The Statement includes the results of the following entities;

Sr. No.	Name of entity	Relationship
1.	Maagh Advertising And Marketing Services Limited	Holding Company
2.	Zecrom Enterprises Private Limited	Subsidiary

5. Based on our review conducted as above and based on the consideration of the review reports of the subsidiaries, nothing has come to our attention that causes us to believe that the accompanying Statement of Consolidated Unaudited financial results prepared in accordance with applicable accounting standards, notified pursuant to section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 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

Head Office : 208, Hemkoot Building,
Nr. Gandhigram Railway Station,
Ashram Road, Ahmedabad-380009.



PIYUSH KOTHARI & ASSOCIATES
CHARTERED ACCOUNTANTS

Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Piyush Kothari & Associates
Chartered Accountants
FRN: 140711 W

hnyj



Piyush Kothari
Partner
M. No. 158407
UDIN: 22158407BDHEKH3949

Date: 14th November, 2022
Place: Ahmedabad

Second Office : Shop No. 26, Sunrise Arcade, Kudasán, Gandhinagar-382421.
Branch Office : W9, 101, Lodha Amara, Kolshet Road, Thane (W) 400607.

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