

CIN: U24100DL2011PLC226781

Fabino Life Sciences Ltd.

(An ISO 9001:2015 Certified Company)
Regd. Office: 105, 1st Floor, Barodia Tower, DDA Complex, Parshant Vihar, New Delhi-110085

May 30, 2023

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

Scrip Code-543444

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 30th May, 2023.

In continuation of our letter dated May 17, 2023, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on 30th May 2023, inter alia considered and approved the following;

- Submission of Audited Financial Results for Half Year and Financial Year ended March 31, 2023.
- Appointment of M/s. B B Gusani and Associates (FRN: 140785W) as Internal Auditors of the Company for the F.Y. 2023-24 and 2024-25.
- Appointment of M/s. JNG & CO. Practicing Company Secretaries as Secretarial Auditors of the Company for the F.Y. 2023-24 and 2024-25.

The Audited Financial Results for the Half Year and Year ended March 31, 2023, duly approved by the Board of Directors of the Company together with Statement of Assets and Liabilities and Independent Auditors Report thereon are enclosed.

The disclosure pursuant to point 2 & 3 of Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015 is enclosed as **Annexure A & Annexure B**.

The Board Meeting commenced at 04.00 P.M. and concluded at 04:40 P.M.

The aforesaid results are also being disseminated on Company's website at https://www.fabinolife.com/fabino-ipo/

You are requested to kindly update above information on your record.

Thanking You,

For, Fabino Literate Limited

(Company Secretary and Compliance Officer)



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May 30, 2023

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

Scrip Code- 543444

Dear Sir/Madam,

Sub: Declaration on the Auditor's Report under Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Financial Statements and Results for the Financial year 2022-23, which are being sent herewith, are unmodified and without any qualifications.

Thanking You.

For, Fabino Live Schenors Limited

Kanchi Gehlot

(Company Secretary and Compliance Officer)



Regd. Office: 105, 1st Floor, Barodia Tower, DDA Complex, Parshant Vihar, New Delhi-110085

ANNEXURE A

Sr. No.	Particulars	Disclosures
1.	Reason for change	Appointment
2.	Date of appointment	May 30, 2023
3.	Brief profile	M/s. B B Gusani and Associates, Chartered Accountants (Firm Registration Number: 140785W)
4.	Term of Appointment	For F.Y. 2023-25



Regd. Office: 105, 1st Floor, Barodia Tower, DDA Complex, Parshant Vihar, New Delhi-110085

ANNEXURE B

Sr. No.	Particulars	Disclosures
1.	Reason for change	Appointment
2.	Date of appointment	May 30, 2023
3.	Brief profile	M/s. JNG & CO. is a Company Secretary Firm (Membership No. 55862, COP No. 20715) based out of Mumbai.
4.	Term of Appointment	For F.Y. 2023-25

FABINO LIFE SCIENCE LIMITED CIN: L24100DL2011PLC226781 Registered Office: 105, 1ST FLOOR, D - BLOCK, CENTRAL MARKET, PRASHANT VIHAR. DELHI - 11008S

Compares to the terror of th	Michigan	Comment Comm	C	Particulars Date of start of reporting period	31-03-2023	Half Year Ended 30-09-2022	31-03-2022	Year Ended 31-03-2023	Rupees in la Year Endi 31-03-202
Revenue From Operations	Seales or Revenue from Operations 233.79 104.22 215.26 336.01 420	The Revenue From Operations	Tran	Date of end of reporting period Whether results are audited or unaudited	THE RESERVE THE PERSON NAMED IN	30-09-2022	31-03-2022	31-03-2023	31-03-202
II Other Income	Section 1942 215.26 336.01 420	1 Other Income	1	Revenue From Operations				Audited	Audited
II Other Income	According	II Total Revenue (1+11) 231.57 106.68 215.71 338.26 4.		Net sales or Revenue from Operations	231.79	104.22	215.26	336.01	420
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## Details of equity share capital (Per Share) ## Pace value of equity share capital (Per Share) ## Reserves excluding revaluation reserve as per Balance Sheet Earnings per share (Not Annualized for Half Year and Year ended) ## Income tax relating to items that will not be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will not be reclassifed to profit or loss ### Income tax relating to items that will not be reclassifed to profit or loss ### Income tax relating to items that will not be reclassifed to profit or loss ### Income tax relating to items that will not be reclassifed to profit or loss ### Income tax relating to items that will not be reclassifed to profit or loss ### Income tax relating to items that will not be reclassifed to profit or loss ### Income tax relating to items that will not be reclassifed to profit or loss ### Income tax relating to items that will not be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income tax relating to items that will be reclassifed to profit or loss ### Income	Income tax relating to items that will not be sifed to profit or loss tem that will be reclassifed to profit or loss tem that will be reclassifed to profit or loss to the profit of the profit of the profit or loss to the	profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss b. ii. Item that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss iii). Income tax relating to items that will be reclassifed to profit or loss iii). Income tax relating to items that will be reclassifed to profit or loss VII Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income [XV+XVII] Paid-up equity share capital Paid-up equity share capital Paid-up equity share capital (Face Value of Rs. 10/- per equity share) Face value of equity share capital (Face Value of Rs. 10/- Rs. 10	101	a i) Amount of item that will not be reclassifed to		0.50	9.89	1.08	4.70
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Reserves excluding revaluation reserve as per Balance Sheet Earnings per share (Not Annualized for Half Year and Year ended) Earnings per share Continuing Operation (Not Annualised for Half Year and Year ended) Earnings per share Continuing Operation (Not Annualised for Half Year and Year ended)	are defeated share capital (Fer Share) Rs. 10/-	Reserves excluding revaluation reserve as per Balance Sheet Balance Sheet Balance Sheet Barnings per share (Not Annualized for Half Year and Year ended) Basic earnings per share before extraordinary items Diluted earnings per share before extraordinary items Basic earnings per share after extraordinary items Diluted earnings per share after extraordinary items Diluted earnings per share after extraordinary items Basic earnings per share after extraordinary items Diluted earnings per share after extraordinary items Basic earnings per share before extraordinary items Basic earnings per share after extraordinary items Basic earnings per share before extraordinary items	61	quity share)	210.00	210.00	210.00	210.00	242.00
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and Year ended) 0.01 0.04 0.47 0.05 Earnings per share Continuing Operation (Not Annualised for Half Year and Year ended)	page ended] 0.01 0.04 0.47 0.05 0.22 ggs per share Continuing Operation (Not liked for Half Year and Year ended) arnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.22 [earnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.22 gg per share Discontinuing Operation (Not 0.01 0.04 0.47 0.05 0.22	and Year ended) 0.01 0.04 0.47 0.05 0.3 Earnings per share Continuing Operation (Not Annualised for Half Year and Year ended) Basic earnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.3 Diluted earnings per share Discontinuing Operation (Not Annualised for Half Year and Year ended) Basic earnings per share after extraordinary items 0.01 0.04 0.47 0.05 0.3 Diluted earnings per share after extraordinary items 0.01 0.04 0.47 0.05 0.3 Basic earnings per share after extraordinary items 0.01 0.04 0.47 0.05 0.3 Basic earnings per share (Not Annualised for Half Year and Year ended) Basic earnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.3	B	Falance Sheet					
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	arnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.22 (earnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.22 gs per share Discontinuing Operation (Not	Basic earnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.2 Diluted earnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.2 Earnings per share Discontinuing Operation (Not Annualised for Half Year and Year ended) Basic earnings per share after extraordinary items 0.01 0.04 0.47 0.05 0.2 Earnings per share (Not Annualised for Half Year and Year ended) Basic earnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.2	a) E	arnings per share Continuing Operation (Not	0.01	0.04	0.47	0.05	0.22
	tearnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.22 gs per share Discontinuing Operation (Not	Diluted earnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.2 Earnings per share Discontinuing Operation (Not Annualised for Half Year and Year ended) Basic earnings per share after extraordinary items Diluted earnings per share after extraordinary items Earnings per share (Not Annualised for Half Year and Year ended) Basic earnings per share before extraordinary items Diluted earnings per share after extraordinary items 2.	A	nnualised for Half Year and Year ended)					
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and Year ended)	earnings per share after extraordinary items	0.47 0.05 0.2	an	nd Year ended)					
	earnings per share after extraordinary items gs per share (Not Annualised for Half Year	0.47 0.05 0.2	Ba	issic earnings per share before extraordings. Italy					
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0.07 0.47 0.05	earnings per share after extraordinary items gs per share (Not Annualised for Half Year ar ended) arnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.22				0.01	0.04	0.47	0.05	0.22
Diluted earnings per share before extraordinary items 0.01 0.04 0.47 0.05	earnings per share after extraordinary items gs per share (Not Annualised for Half Year ar ended) arnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.22 earnings per share before extraordinary items 0.01 0.04 0.07	stes to Standalone audited financials results for the year ended March 31, 2023							
Diluted earnings per share after extraordinary items [c) Earnings per share (Not Annualised for Half Year	arnings per share after extraordinary items	Notes:-	Di Ea an Ba	iluted earnings per share after extraordinary items arnings per share (Not Annualised for Half Year and Year ended) assic earnings per share before extraordinary items litted earnings per share before extraordinary items \$1.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5	0.01	0.04			
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and Year ended)	earnings per share after extraordinary items	0.47 0.05 0.2	an	id Year ended)					
	sarnings per share after extraordinary items gs per share (Not Annualised for Half Year	0.47 0.05 0.2	10:						
	earnings per share after extraordinary items gs per share (Not Annualised for Half Year ar ended)		Ba	isic earnings per share before extraordinary items	0.01	0.04	0.47	0.05	0.22
Basic earnings per share before extraordinary items 0.01 0.04 0.47 0.05	earnings per share after extraordinary items gs per share (Not Annualised for Half Year ar ended) arnings per share before extraordinary items	Diluted earnings per share before extraordinary items 0.01 0.04 0.47 0.05	Dil	luted earnings per share before extraordinary items	0.01	0.04	0.47	0.05	
Diluted earnings per share before extraordinary items 0.01 0.04 0.47 0.05	earnings per share after extraordinary items gs per share (Not Annualised for Half Year ar ended) arnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.22 earnings per share before extraordinary items 0.01 0.04 0.47 0.05 0.22	otes:-	ator	50-			3111	0.05	0.22

DIN: 00004344 Con

Date :- 30th May 2023 Place :- Delhi

FABINO LIFE SCIENCES LIMITED

REGD. OFFICE: 105, 1ST FLOOR, D - BLOCK, CENTRAL MARKET, PRASHANT VIHAR, DELHI - 110085 CIN: L24100DL2011PLC226781

BALANCE SHEET AS AT 31ST MARCH, 2023

(Rupees in Lakhs) Particulars Figures as at the end of Figures as at the end of current reporting period 2023 current reporting period 2022 I. EQUITY AND LIABILITIES (1) Shareholder's Funds (a) Share Capital 210.00 (b) Reserves and Surplus 210.00 201.46 (c) Money received against share warrants 200.38 (2) Share Application money pending allotment (3) Non-Current Liabilities (a) Long-Term Borrowings 40.61 4.65 (b) Deferred Tax Liabilities (Net) (c) Other Long Term Liabilities 4.50 6.50 (d) Long Term Provisions (4) Current Liabilities (a) Short-Term Borrowings (b) Trade Payables 37.30 33.92 (c) Other Current Liabilities 5.09 4.24 (d) Short-Term Provisions 2.11 2.81 Total Equity & Liabilities 501.07 462.49 **HASSETS** (1) Non-Current Assets (a) Fixed Assets (i) Tangible Assets 14.88 17.37 (ii) Intangible Assets (iii) Capital work-in-progress (iv) Intangible Assets under development (v) Fixed assets held for sale 14.88 17.37 (b) Non-current investments (c) Deferred tax Assets (net) 1.14 0.96 (c) Long term loans and advances (d) Other non-current assets 7.81 8.42 (2) Current Assets (a) Current investments (b) Inventories 118.73 170.90 (c) Trade receivables 252.72 143.66 (d) Cash and cash equivalents 24.25 58.89 (e) Short-term loans and advances 81.54 62.29 (f) Other current assets

FOR FABINO LIFT SCIENCES LIMITED

501.07

462.49

Atul Jain

Total Assets

Tabinolife.co Director

DIN: 00004339

Date :- 30th May 2023 Place :- Delhi

FABINO LIFE SCIENCES LIMITED

REGD. OFFICE: 105, 1ST FLOOR, D- BLOCK, CENTRAL MARKET, PRASHANT VIHAR, DELHI - 110085 CIN: L24100DL2011PLC226781

CASH FLOW STATEMENT AS AT 31ST MARCH, 2023

		(Rupees in lakh
Particulars	Figures as at the end of current reporting period 2023	Figures as at the end of current reporting period 2022
(A) Cash flows from operating activities		
Profit for the year	100	
- Finance costs	1.08	4.70
- Income tax Provision	0.40	0.38
Adjustments for non-cash income and expenses:	0.13	1.89
-Depreciation & Amortisation	2.17	
-Loss/(Profit) on sale/disposal of Fixed Assets	3.17	3.12
Cash flow included in investing activities:		
- Interest Income		
Changes in operating assets and liabilities:		
- Decrease / (Increase) in Inventory	52.17	(12125
- Decrease / (Increase) in Trade Receivables	-109.06	(124.05
- Decrease / (Increase) in Other Current Assets	-109.00	(10.89
- Decrease / (Increase) in Other Non Current Assets	0.62	(2.00
- Decrease / (Increase) in Short Term loans & Advances	-19.26	(2.02
- (Decrease) / Increase in Short Term Borrowings	-19.20	(46.59)
- (Decrease) / Increase in Trade Payables	3.38	(14.44)
- (Decrease) / Increase in Other Current Liabilities	0.85	(14.44)
Cash generated from operations	(66.51)	(189.91)
Income tax paid	-1.01	0.03
Net cash from operating activities	(67.52)	(189.88)
(B) Cash flows from investing activities		
Sale of Fixed Assets		
Interest received / (Paid)	-0.40	(0.20)
Purchase of Fixed Assets	-0.67	(0.38)
Net cash from investing activities	(1.07)	(4.57)
(C) Cash flows from financing activities		引息旅游型品标 器
Proceeds from Share Capital		
Proceeds/(Repayment) from Long-term borrowings	25.00	275.40
Proceeds/(Repayment) of other Current liabilities	35.96	(26.23)
Net cash from financing activities	-2.00 33.96	(2.00)
	33,96	247.17
Net increase / (decrease) in cash and cash equivalents	(34.63)	52.33
Cash and cash equivalents at the beginning of year	58.89	6.55
Cash and cash equivalents at the end of year	24.25	58.89

FOR FABINO LIFE SCIENCES LIMITED

w.fabinolife.com

Atul Jain Director

DIN: 00004339

Date :- 30th May 2023 Place :- Delhi

DGMS & Co.

Chartered Accountants



Hiren J. Maru

Independent Auditors Report on Half year and year to date standalone financial results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

To Board of Directors of M/s Fabino Life Sciences Limited

Opinion

- We have audited the accompanying standalone financial results of M/s Fabino Life Sciences Limited (hereinafter referred to as "the company") for the year ended March 31,2023 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) Give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2023, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the annual standalone financial statements. The company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the standalone statement of assets and liabilities and standalone statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting

Office No. 10, Vihang Vihar, Opp. Gautam Park, Panchpakhadi, Thane (West) - 400 602, Maharashtra, INDIA Telefax: +91-22 25452965 Mobile: +91 93202 68900 Email: hirenmaru@yahoo.co.uk

Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues 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 accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.

- 5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.
- 6. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Standalone Financial Results

- 7. 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
- 8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism 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 procedure responsive to those risks, and
 obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk
 of not detecting a material misstatement resulting from fraud is higher than for one
 resulting from error, as fraud involves collusions, forgery, intentional omissions,
 misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit
 procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we
 are also responsible for expressing our opinion on whether the company has adequate
 internal financial controls with reference to financial statements in place and operating
 effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and 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 our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 financial results including the
 disclosures and whether the standalone financial results represent the underlying
 transactions and events in the manner that achieves fair presentation.
- 9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

Other Matters

10. The standalone financial results include the results for the half year ended March 31, 2023 and March 31, 2022 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the half year of the respective financial year. Also, the figures up to the end of the half year had only been reviewed and not subjected to audit.

FOR D G M S & CO. Chartered Accountants

Firm Regn. No. 0112187W

Hiren J Maru

Partner

Membership No. 115279

UDIN: 23115279BGTWGU9148

Date: 30th May 2023 Place: Mumbai