

May 30, 2024

National Stock Exchange of India Limited Exchange Plaza, Plot no. C/1, G Block, Bandra- Kurla Complex, Bandra (E), Mumbai - 400 051 NSE Symbol : DNAMEDIA - EQ	BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400 001 Scrip Code : 540789
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Kind Attn.: **Corporate Relationship Department**

Subject : **Outcome of the Board Meeting held on May 30, 2024**

Dear Sir/Madam,

Pursuant to Regulation 30 and other applicable regulations of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), this is to inform you that on the recommendations of Audit Committee, the Board of Directors of the Company at their meeting held today, *i.e.* May 30, 2024 has *inter alia* considered and approved :

- i. The Annual Audited Financial Results of the Company for the fourth quarter and Financial Year ended March 31, 2024, prepared under Ind-AS, duly audited by M/s MGB & Co. LLP, Chartered Accountants, the Statutory Auditors of the Company, pursuant to Regulation 33 of Listing Regulations, together with Audit Report thereon;
- ii. Re-appointment of M/s G B S G & Associates, Chartered Accountant, as the Internal Auditors of the Company for the Financial Year 2024-25; and
- iii. Re-appointment of Mr. Jayant Gupta, a Practicing Company Secretary (holding FCS - 7288), proprietor of Jayant Gupta & Associates, as the Secretarial Auditor of the Company for the Financial Year 2023-24.

In respect of the above, we hereby enclose the below annexures, in regard of the above matters:

- Annual Audited Financial Results for the fourth quarter and Financial Year ended March 31, 2024, as per Regulation 33 of the Listing Regulations along with the Auditors' Report issued by the Statutory Auditors;
- A declaration on Auditors' Report with unmodified opinion;
- Declaration on approval and authentication of financial results,
- Details required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD/PoD1/P/CIR/2023/123 dated July 13, 2023.

Regd. Office: Diligent Media Corporation Limited

14th Floor, A Wing, Marathon Futurex, N M Joshi Marg, Lower Parel, Mumbai-400 013, Maharashtra

• Tel: +91 22 71055001 • Website: www.dnaindia.com • CIN: L22120MH2005PLC151377 • E-mail: complianceofficer@dnaindia.com

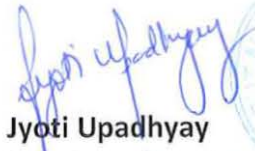


The Board meeting commenced at 1745 Hrs and concluded at 2130 Hrs.

You are requested to kindly take the above on record.

Thanking you,

Yours faithfully,
For **Diligent Media Corporation Limited**



Jyoti Upadhyay
Company Secretary and Compliance Officer

Membership No. A37410

Contact No.:+ 91-120-715 3000

Encl: As above

Diligent Media Corporation Limited

CIN: L22120MH2005PLC151377

Registered office: 14th Floor, "A" Wing, Marathon Future, N M Joshi Marg, Lower Parel, Mumbai -400013

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Audited financial results for the quarter and year ended 31 March 2024

(Rs. in lakhs)

Particulars	Quarter ended			Year ended	
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
	Audited (Refer note 7)	Unaudited	Audited (Refer note 7)	Audited	Audited
A Continuing operations					
1 Revenue from operations	317.65	264.75	419.77	970.24	944.44
2 Other income	497.99	686.29	280.86	1,961.58	923.32
Total Income (1+2)	815.64	951.04	700.63	2,931.82	1,867.76
3 Expenses					
a) Employee benefit expense	101.09	140.06	132.10	497.43	455.24
b) Finance costs	13.93	0.07	0.22	14.28	0.67
c) Depreciation and amortisation expense	3.29	3.33	3.26	13.23	9.55
d) Marketing, distribution and business promotion expenses	27.57	1.15	0.23	87.51	1,101.99
e) Provision for doubtful debts/loans/advances	1,088.96	-	80.00	1,088.96	80.00
f) Other expenses	189.62	82.95	56.37	353.80	191.43
Total expenses (3a to 3f)	1,424.46	227.56	272.18	2,055.21	1,838.88
4 Profit/(loss) before exceptional items and taxes (1+2-3)	(608.82)	723.48	428.45	876.61	28.88
5 Add:- Exceptional items (Refer note 3)	17,000.00	-	12,733.14	17,000.00	12,733.14
6 Profit/(loss) before tax (4-5)	16,391.18	723.48	13,161.59	17,876.61	12,762.02
7 Less: Tax expense (Refer note 5)					
a) Current tax					
-Current year	-	-	-	-	-
-Earlier year	0.11	-	-	0.11	-
b) Deferred tax charge / (credit)	3,820.80	182.08	3,211.95	4,194.66	3,211.95
Total tax charge / (credit) (7a+7b)	3,820.91	182.08	3,211.95	4,194.77	3,211.95
8 Profit/(loss) after tax from continuing operations (6-7)	12,570.27	541.40	9,949.64	13,681.84	9,550.07
B Discontinued operation (refer note 4 & 5)					
9 a) Profit/(loss) before tax from discontinued operations	-	-	549.60	-	9,420.92
b) Tax expenses of discontinued operations (Refer note 5)					
Current tax	-	-	-	-	-
Deferred tax charge / (credit)	-	-	2,900.66	-	2,900.66
Total tax charge / (credit) of discontinued operations	-	-	2,900.66	-	2,900.66
c) Profit / (loss) from discontinued operations after tax (9a-9b)	-	-	(2,351.06)	-	6,520.26
10 Profit / (loss) for the year/period (8+9c)	12,570.27	541.40	7,598.58	13,681.84	16,070.33
11 Other comprehensive income (Items that will not be reclassified subsequently to profit or loss)					
a) Remeasurement gains and (losses) on defined benefits obligations	1.12	-	8.47	1.12	8.47
b) Tax impact on above	(0.28)	-	(2.13)	(0.28)	(2.13)
c) Total other comprehensive income / (loss) for the year/period (net of taxes)	0.84	-	6.34	0.84	6.34
12 Total comprehensive income / (loss) (10+11c)	12,571.11	541.40	7,604.92	13,682.68	16,076.67
Paid-up equity share capital (face value of Re.1/- each)	1,177.08	1,177.08	1,177.08	1,177.08	1,177.08
Other equity				(26,917.25)	(40,599.93)
Earning per share (of Re. 1 each) not annualised, except for year end.					
Basic & Diluted (for continuing operation (Rs.))	10.68	0.46	8.45	11.62	8.11
Basic & Diluted (for discontinued operation (Rs.))	-	-	(2.00)	-	5.54
Basic & Diluted (for continuing & discontinued operation (Rs.))	10.68	0.46	6.45	11.62	13.65

Shilpa



Diligent Media Corporation Limited
CIN: L22120MH2005PLC151377

Registered office: 14th Floor, A Wing, Marathon Futurex, N M Joshi Marg, Lower Parel, Mumbai - 400013

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Statement of Assets and Liabilities as at 31 March 2024

	(Rs. in lakhs)	
	As at 31 March 2024	As at 31 March 2023
	Audited	Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	19.63	32.86
(b) Financial assets		
(i) Loans	7,225.00	15,550.00
(c) Income tax assets (net)	533.88	377.62
(d) Deferred tax assets (net)	677.52	4,872.46
(e) Other non current assets	9.71	9.71
Total non-current assets	8,465.74	20,842.65
Current assets		
(a) Financial assets		
(i) Loan	8,562.20	-
(ii) Trade receivables	1,232.17	962.84
(iii) Cash and cash equivalents	52.31	262.16
(iv) Other financial assets	15,646.36	780.63
(b) Other current assets	9.97	22.33
Total current assets	25,503.01	2,027.96
Total assets	33,968.75	22,870.61
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,177.08	1,177.08
(b) Other equity	(26,917.25)	(40,599.93)
Total equity	(25,740.17)	(39,422.85)
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	43,626.56	43,626.56
(ii) Other financial liabilities	-	4.45
(b) Provisions	26.12	18.66
Total non-current liabilities	43,652.68	43,649.67
Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
Dues of micro enterprises and small enterprises	4.00	0.90
Dues of creditors other than micro enterprises and small enterprises	308.90	495.42
(ii) Other financial liabilities	15,315.64	17,418.14
(b) Other current liabilities	427.21	728.95
(c) Provisions	0.49	0.38
Total current liabilities	16,056.24	18,643.79
Total equity and liabilities	33,968.75	22,870.61

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Diligent Media Corporation Limited
Statement of cash flows for the year ended 31 March 2024

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(Rs. in lakhs)

Particulars	Year ended 31 March 2024	Year ended 31 March 2023
	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(loss) before tax from continuing operations	17,876.61	12,762.02
Profit/(loss) before tax from discontinued operations	-	9,420.92
Profit/(loss) before tax	17,876.61	22,182.94
Adjustments for :		
Depreciation and amortization expense	13.23	9.55
Exceptional items (refer note 3)	(17,000.00)	(12,733.14)
Remeasurement gains/(losses) of defined benefit obligation	1.12	8.47
Excess provision for bad and doubtful debts/ advances reversed (net)	(108.08)	(3,555.19)
Bad debts and advances written off	-	4.43
Provision for doubtful loans and interest receivable	1,218.48	
Liabilities/ excess provisions written back	(402.06)	(4.59)
Interest expenses	13.86	-
Interest income	(1,436.21)	(919.27)
Operating profit/ (loss) before working capital changes	176.95	4,993.20
Adjustments for :		
(Increase) / decrease in trade and other receivables	(253.66)	5,292.48
Increase / (decrease) in trade and other payables	(374.42)	(952.31)
Cash generated from/ (used in) operations	(451.13)	9,333.37
Direct taxes (net of refunds)	(156.37)	(21.65)
Net cash flow from / (used in) operating activities (A)	(607.50)	9,311.72
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-	(42.41)
Loan given	(1,325.00)	(9,400.00)
Interest received	1,736.51	225.19
Net cash flow from/(used in) investing activities (B)	411.51	(9,217.22)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(13.86)	-
Net cash flow from/(used in) financing activities (C)	(13.86)	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(209.85)	94.50
Cash and cash equivalents at the beginning of the year	262.16	167.66
Cash and cash equivalents at the end of the year	52.31	262.16

Note 1: Break up of cash and cash equivalents are as under:

(Rs. in lakhs)

Particular	Year ended 31 March 2024	Year ended 31 March 2023
	Unaudited	Audited
Balances with banks in current accounts	52.25	52.20
In deposit account with original maturity of less than three months	-	200.00
Cheques in hand	-	9.96
Cash on hand	0.06	-
Cash and cash equivalent at the end of the year	52.31	262.16

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Diligent Media Corporation Limited

CIN: L22120MH2005PLC151377

Registered office: 14th Floor, "A" Wing, Marathon Future, N M Joshi Marg, Lower Parel, Mumbai -400013

www.dnaindia.com**Notes to the financial results**

- The above financial results, prepared in accordance with the Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board of India, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30 May 2024.
- The Company has only one identifiable business segment namely digital media business.
- The Corporate Guarantee provided by Zee Media Corporation Limited (ZMCL) in relation to the non-convertible debentures issued by the Company, was invoked and subsequently the said liability was settled by ZMCL at Rs. 29,000.00 lakhs. The Company and ZMCL mutually agreed to settle the entire outstanding amount of Rs 30,933.14 lakhs, comprising of corporate guarantee obligation of Rs 29,000.00 lakhs and other payable of Rs 1,933.14 lakhs, by way of transfer / assignment of identified Trademarks of the Company valued at Rs. 17,000.00 lakhs and payment of Rs. 1,200.00 lakhs, total aggregating to Rs. 18,200.00 lakhs. The said terms of settlement and draft settlement agreement were approved by the Board of Director in its meeting held on 12 November 2021 and 1 September 2022 respectively. The shareholders of the Company in its meeting held on 30 September 2022 had approved the said terms of settlement. Basis the requisite approvals in place, Settlement Agreement was executed on 31 March 2023 and accordingly, the Company had made payment of Rs 1,200.00 lakhs and written back the balance liability of Rs 12,733.14 lakhs, which has been disclosed as an exceptional item for the quarter and year ended 31 March 2023.
Subsequently, the Companies executed addendums/documents with respect to the settlement agreement, affirming that ZMCL will have exclusive rights over the Identified Trademarks and the Company shall take all steps to transfer the clear title pertaining to the Identified Trademarks to ZMCL in a phased manner. Basis the execution of aforementioned documents, the Company has recognised sale of Identified Trademarks of Rs. 17,000 lakhs as an exceptional item during the quarter / year ended 31 March 2024.
- Profit / (loss) from discontinued operation for the quarter/year ending 31 March 2023 relates to business of print publication viz English Daily Newspaper 'DNA' and weekly magazine 'Zee Marathi Disha discontinued in October 2019.

(Rs. in lakhs)

Particulars	Quarter ended			Year ended	
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
Profit/ (loss) from discontinued operations includes:					
Revenue from sale of images	-	-	963.55	-	5,785.57
Exceptional items: Provision/(reversal) of doubtful debts and advances, excess provision/liability written back and amount written off	-	-	1.00	-	(4,542.00)

- No provision for current tax is required in view of the available brought forward tax losses and unabsorbed depreciation as per the provisions of the Income Tax Act, 1961 ('the IT Act'). During the year ended 31 March 2023, the Company elected to exercise the option permitted under Section 115BAA of the IT Act. Accordingly, the Company had re-measured its net deferred tax assets basis the rate prescribed in the said Section of the IT Act. Further the Company had reassessed its net deferred tax assets and restricted the same to the extent it is probable that taxable profits will be available against which such deferred tax assets can be utilised. Exercise of option u/s 115BAA of the IT Act and re-measurement of deferred tax assets had resulted in reversal of deferred tax assets (net) by Rs 529.61 lakhs and the same has been included under the tax expenses of discontinued operations for the year ended 31 March 2023.
- The accumulated losses of the Company as at 31 March 2024 have exceeded its paid-up capital and reserves. These events indicate existence of material uncertainty that may cast significant doubt on the Company's ability to continue as going concern. The Company has taken steps to expand its digital media operations which has resulted in improvement in revenue and profit from operations. Considering the liquidity position of the Company, future business plan and other factors as mentioned above, the management of the Company has prepared these financial statements on going concern assumption.
- The figures for the quarter ended 31 March 2024 and the corresponding quarter ended in the previous year as reported above are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures upto the end of the third quarter of the relevant financial year which were subjected to limited review.
- Figures of the previous periods have been regrouped and rearranged wherever considered necessary.

For Diligent Media Corporation LimitedPlace : Noida
Date : 30 May 2024

Shilpi Asthana
 Chairperson
 DIN:- 08465502

Independent Auditor's Report on Audit of the Annual Standalone Financial Results of Diligent Media Corporation Limited pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To The Board of Directors,
Diligent Media Corporation Limited

Opinion

We have audited the accompanying annual financial results (the "Statement" or "financial results") of **Diligent Media Corporation Limited** ("the Company"), for the year ended 31 March 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended 31 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 SAs are further described in the Auditor's Responsibilities for the Audit of the financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion on the financial results.

Material uncertainty relating to going concern

As stated in Note 6 of the Statement, the accumulated losses of the Company as at 31 March 2024 have exceeded its paid-up capital and reserves. This event indicates the existence of material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Further, the Company has taken steps to expand its digital media operations which has resulted in improvement in revenue and profit from operations. Considering the liquidity position of the Company, future business plan and other factors as mentioned above, the management of the Company has prepared the Statement on going concern basis. Our opinion is not modified in respect to this matter.



Responsibilities of the Management and Those Charged with Governance for the Financial Results

These financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the financial results that give a true and fair view of the net profit, other comprehensive income and other financial information of the Company in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standard, prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend 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 financial reporting process of the Company.

Auditor's responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional 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 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 controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstance. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- 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 report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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 matter

The financial results includes the results for the quarter ended 31 March, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter ended 31 December of the relevant financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the financial results for the year ended 31 March, 2024 is not modified in respect of this matter.

For **MGB & Co. LLP**
Chartered Accountants
Firm Registration Number: 101169W/W-100035


Lalit Kumar Jain

Partner

Membership Number 072664

Noida, 30 May 2024

UDIN: 24072664BKHCCCT2121



Declaration under Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015

We hereby confirm and declare that the Statutory Auditors of the Company i.e., M/s MGB & Co. LLP, Chartered Accountants, have issued the Auditors' Report on Annual Audited Financial Results of the Company for the fourth quarter and Financial Year ended March 31, 2024 with unmodified opinion.

Kindly take the above information on record and oblige.

For Diligent Media Corporation Limited



Shilpi Asthana
Chairman – Audit Committee



Sushant S Mohan
Chief Executive Officer



May 30, 2024

Declaration on Approval and authentication of financial results

In terms of regulation 33(2)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, Jyoti Upadhyay, Company Secretary & Compliance Officer of the Company, hereby confirm that Ms. Shilpi Asthana, Director (Chairperson of Board and Audit Committee of the Company), duly authorized by the Board of Directors for signing of the Financial Statements at its meeting held on May 30, 2024 has signed the Annual Audited Financial Results of the Company for the fourth quarter and financial year ended March 31, 2024.

For Diligent Media Corporation Limited


Jyoti Upadhyay
Company Secretary & Compliance Officer
Membership No: A37410
Contact No. + 91-120-715 3000



Details required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD/PoD1/P/CIR/2023/123 dated July 13, 2023

Re-appointment of Internal Auditor of the Company

In terms of section 138 the Board of Directors of the Company on the recommendation of Audit Committee, has re-appointment of M/s G B S G & Associates, Chartered Accountant as an Internal Auditors of the Company for the Financial Year 2024-25.

M/s G B S G & Associates, Chartered Accountants is a multi-dimensional professional service organization having presence across India through Associate Network and a team of professionals including Chartered Accountants, Cost Accountants, Company Secretaries etc.

The said Firm is empaneled with various government authorities, PSUs, public and private sector banks, providing professional services and expertise to clients across multiple sectors including construction, telecom, IT, publishing and others.

Re-appointment of Secretarial Auditor of the Company

In accordance with the provisions of Section 204 of Companies Act, 2013, the Board of Directors of the Company on the recommendation of Audit Committee, has re-appointed Mr. Jayant Gupta, a Practicing Company Secretary (holding FCS - 7288), proprietor of Jayant Gupta & Associates as the Secretarial Auditor of the Company for Financial Year 2023-24 and terms thereof.

Jayant Gupta & Associates is a proprietary firm, under the stewardship of FCS Jayant Gupta. Mr. Gupta holds a Bachelor of Science degree from Delhi University, a professional degree of Company Secretary from the Institute of Company Secretaries of India and Bachelor of Law Degree from Meerut University.

Mr. Gupta's has vast experience in various facets of corporate law and secretarial practice. Prior to commencing his own practice, Mr. Gupta has worked as Company Secretary and Legal Counsel in Usha Ispat Limited, Mother Dairy Foods Processing Limited, Escorts Limited and KLG Systel Limited.

