FACILITIES LTD.

Formerly known as R B Gupta Financials Ltd. CIN No.: L65910GJ1993PLC019057

Date: 14/11/2024

To, Department of Corporate Services, **BSE Limited,** Floor 25, P.J. Towers, Dalal Street, Mumbai-400 001

#### Scrip Code: 532024

### Sub: Outcome of Board Meeting

Pursuant to the provisions of the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held today i.e. 14<sup>th</sup> November, 2024 inter alia, has taken the following decisions:-

- Adoption of Un-Audited Financial Statement for the quarter and half year ended 30/09/2024 together with Limited Review Report thereon by the Statutory Auditors of the Company
- 2. Board Meeting Commenced at 11.00 a.m. and ended on 01.00 p.m.

This is for your kind information and records.

Thanking You,

Yours Faithfully

#### FOR AARCON FACILITIES LIMITED

(BHARAT RAMCHANDRA GUPTA) MANAGING DIRECTOR DIN No. 00547897



Formerly known as R B Gupta Financials Ltd. CIN No.: L65910GJ1993PLC019057

Date: 14/11/2024

To, The Manager, Department of Corporate Relationship, BSE Limited 25th P. J. Towers, Dalal Street, Fort, Mumbai – 400 001

Scrip Code: 532024

Subject: Submission of Standalone Un-Audited Financial Results for the quarter and half year ended 30/09/2024 in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith the following:

1) Standalone Un-Audited Financial Results of the Company for the Quarter and half year ended on 30<sup>th</sup> September, 2024.

2) Limited Review Report on Standalone Un-Audited Financial Results for the quarter and half year ended 30/09/2024

This is for your kind information and records..

Yours faithfully, FOR AARCON FACILITIES LIMITED

(BHARAT RAMCHANDRA GUPTA) MANAGING DIRECTOR DIN No. 00547897

	e dupta rinancials Ltd.)	Old Padra Road, Vadodara-390015	<b>QUARTER ENDED ON 30.09.2024</b>
AARCON FACILITITS LIMITED (Formerly known as P B Cinter Fig.	Regd. Office : 401, 402, Earth Complex One Vaccine Letter 2011 and a linearcials Ltd.)	COF UN-ALIDITED ENLANCES - 200 VALUE INSULUTE, C	THE QUARTER ENDED ON 30.09.2024
AA	Regd. Office :	STATEMEN	

Sr.On.         Currents         <	Derations Including Excise	Quarter	Quarter	Corresponding 3	Six Months	Correctionalise	
Finded         Ended         Ended <t< th=""><th>Derations Including Excise</th><th>L</th><th></th><th>corresponding 3</th><th>Six Months</th><th>Correctionalise</th><th></th></t<>	Derations Including Excise	L		corresponding 3	Six Months	Correctionalise	
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1Income Form Operation23.2311.64Revious year20.09/2033Aud1(b) Other Income $\mathbf{T}$ (b) Sale/Income from Operations Including Excise23.2311.6446.4821.3120.09/203320.31NExpenditure $\mathbf{T}$ (b) Other Income $\mathbf{T}$ (c) Sale/Income from Operations Including Excise23.2523.2311.6446.4821.3121.31NExpenditure $\mathbf{T}$ $\mathbf{T}$ 23.2523.2311.6446.4821.3121.310De Previous of Material consumed5.444.973.6910.416.5023.370De Previous of finished goods, WP stock in trade1.681.121.232.802.372.370De PreviousTotal Expenses1.681.121.232.802.372.802.370De PreviousTotal Expenses1.681.121.232.802.372.802.370De Previous1.131.1511.1511.1516.4427.626.752.811DepresionTotal Expenses1.61111.516.4427.626.752.7626.752.7621Depresion1.121.1211.1516.4427.626.752.7626.752.7626.752.7626.752.7626.752.7626.752.7626.752.7626.752.7626.752.7626.752.7626.752.762 <t< th=""><th>Derations Including Excise</th><th>30-09-2024 [Unaudited ]</th><th>30-06-2024 [Unaudited ]</th><th>the previous year</th><th>30/09/2024</th><th>6 Months ended in the</th><th>Ended 31-03-2024</th></t<>	Derations Including Excise	30-09-2024 [Unaudited ]	30-06-2024 [Unaudited ]	the previous year	30/09/2024	6 Months ended in the	Ended 31-03-2024
II         (b)         Other income $116$ $32.32$ $31.16$ $46.48$ $21.31$ $21$				cznz len in		previous year 30/09/2023	[Audited]
in         tot owner intome         Total income 1 and between income         Total income and between income and		<b>33 7</b> E					
N         Expenditue         Total locome + in         24.75         23.36         11.64         8.63         2.131           a         Cost of Material consumed         5.44 $4.97$ 3.69         10.41         6.50           a         Cost of Material consumed         5.44 $4.97$ 3.69         10.41         6.50           a         Cost of Material consumed         5.44 $4.97$ 3.69         2.37         5.90         2.37           b         Construct costs         1.12         1.12         1.23         2.80         2.37         5.90         2.37           b         E         Other expense         Total Expenses         1.61         11.51         1.23         2.80         2.37         5.90         2.37           f         Profit/Loss) from ondinary activities after Finance costs but before         16.11         11.51         6.44         27.62         6.75         2         2           f         Profit/Loss(-) before tax (V-V)         16.11         11.51         11.51         6.44         27.62         6.75         2         2           f         Profit/Loss(-) before tax (V-V)         16.11         11.51         11.51         6.44         27.62 <td></td> <td></td> <td>23.23</td> <td>11.64</td> <td>46.48</td> <td>21.31</td> <td>82.16</td>			23.23	11.64	46.48	21.31	82.16
aCost of Material consumed5.444.973.6910.416.50bP turchase of stock in trade5.444.973.6910.416.50cChange benefits transes1.681.121.122.302.30dE miployee Benefits transes1.556.160.287.685.69eFinance Costs1.326.160.287.685.69fCoher expenseTotal Expenses1.511.1211.232.302.30fProfit/(Loss) from ondinary activities after Finance costs but before16.1111.516.4427.626.752fProfit/(Loss) from fiter taxProfit/(Loss) from fiter tax16.11 </td <td></td> <td>2</td> <td>23.76</td> <td></td> <td>2.03</td> <td>E.</td> <td>3.17</td>		2	23.76		2.03	E.	3.17
b. Purchase of Stock in trade       5.44       4.97       3.69       10.41       6.50         c. Change in inventories of finished goods, WIP, stock in trade       1.68       1.12       1.12       1.12       2.80       2.37         d. Employee Benefits Expenses       1.57       6.16       0.28       7.68       5.69       2.37         e. Finance Cass       Total Expenses       1.57       6.16       0.28       7.68       5.69       2.37         f. Depreciation       B. Other expense       Total Expenses (N)       8.64       1.2.55       5.20       2.089       14.56       6         f. Depreciation       B. Other expense       16.11       11.51       6.44       27.62       6.75       2         f. Depreciation       B. Other expense       16.11       11.51       6.44       27.62       6.75       2         f. Defrect tax       I. Profit (-JIOssi) before tax (V-VI)       16.11       11.51       6.44       27.62       6.75       2         I. Profit (-JIOssi) before tax (V-VI)       16.11       11.51       6.44       27.62       6.75       2         I. Tax expense       I. Tax expense       I. S. I       1.51       5.41       5.762       6.75       2	ost of Material consumed			11.04	48.51	21.31	85.33
C.C.Change in inventories of finished goods, WP stock in trade $1.68$ $1.12$ $1.23$ $2.80$ $2.37$ REnployee Benefits ExpensesTotal Expenses $1.68$ $1.12$ $1.23$ $2.80$ $2.37$ RDepreciationB. $1.52$ $5.20$ $2.0.89$ $1.4.56$ $5.69$ NPodit/(Loss) from ordinary activities after Finance costs but before $16.11$ $11.51$ $6.44$ $27.62$ $6.75$ $2$ NPodit/(Loss) from ordinary activities after Finance costs but before $16.11$ $11.51$ $6.44$ $27.62$ $6.75$ $2$ NPodit/(Loss) from ordinary activities after Finance costs but before $16.11$ $11.51$ $6.44$ $27.62$ $6.75$ $2$ NPodit/(Loss) from ordinary activities after Finance costs but before $16.11$ $11.51$ $6.44$ $27.62$ $6.75$ $2$ NPodit/(Loss) from ordinary activities after Finance costs but before $16.11$ $11.51$ $6.44$ $27.62$ $6.75$ $2$ NPodit/(Loss) from tax $16.11$ $11.51$ $6.44$ $27.62$ $6.75$ $2$ NPodit/(Loss) from discontinued operations (VII-VIII) $16.11$ $11.51$ $6.44$ $27.62$ $6.75$ $2$ NPodit/(Loss) from discontinued operations $11.51$ $11.51$ $6.44$ $27.62$ $6.75$ $2$ NPodit/(Loss) from discontinued operations $11.51$ $11.51$ $6.44$ $27.62$ $6.75$ $2$ NPodit/(	urchase of Stock in trade	5.44	4.97	3 69	10 OF	10	
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(2) Deferred tax       16.11       11.51       6.44       27.62       6.75         Profit(+)/Loss(-) for the period from continuing operations (VII-VIII)       16.11       11.51       6.44       27.62       6.75         Profit(+)/Loss(-) from discontinued operations       16.11       11.51       6.44       27.62       6.75         Tax expense of discontinued operations       Profit(+)/Loss(-) from discontinued operations       16.11       11.51       6.44       27.62       6.75         Profit(+)/Loss(-) from discontinued operations (after tax) (X-XI)       16.11       11.51       6.44       27.62       6.75         Other comprehensive Income       16.11       11.51       6.44       27.62       6.75					79.17	6.75	23.56
(2) Deferred tax(2) Deferred tax(2) Deferred tax $Profit(+)/Loss(-) for the period from continuing operationsNI-VIIII.6.11I.1.516.4427.626.75Profit(+)/Loss(-) from discontinued operationsNI-VIIII.6.11I.1.516.4427.626.75Tax expense of discontinued operationsProfit(+)/Loss(-) from discontinued operations (after tax) (X-XI)I.6.11I.1.516.4427.626.75Profit(+)/Loss(-) from discontinued operations (after tax) (X-XI)I.6.11I.1.516.4427.626.75Profit(+)/Loss(-) for the period (IX+XII)I.6.11I.1.516.4427.626.75Other comprehensive IncomeI.6.11I.1.516.4427.626.75$							
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Tax expense of discontinued operations       Tax expense of discontinued operations       Tax expense of discontinued operations         Profit(+)/Loss(-) from discontinued operations (after tax) (X-XI)       Profit(+)/Loss(-) for the period (IX+XII)       Profit(+)/Loss(-) for the period (IX+XII)         Other comprehensive Income       0.11       11.51       6.44       27.62       6.75	(Loss(-) from discontinued operations	16.11	11.51	6.44	27.62	6.75	73 EG
Profit(+)/Loss(-) from discontinued operations (after tax) (X-XI)       -	nse of discontinued operations	a	ı	r		4	00.02
Profit(+)/Loss(-) for the period (IX+XII)     If is in the image of the period (IX+XII)       Other comprehensive Income     If is in the image of the image	Loss(-) from discontinued opposite ( )	1	1.	E >			
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		·	i		70.17	6.75	23.56
		IL.		Č.	ł	1	R
		Total Expenses         activities after Finance costs but before         V-VI)         V-VI)         d from continuing operations (VII-VIII)         inued operations         operations         nued operations         nued operations (after tax) (X-XI)         I (IX+XII)	Total Expenses (IV)       activities after Finance costs but before       1       V-VI)       1 <t< td=""><td>Total Expenses (IV)     1.52       Activities after Finance costs but before     16.11       V-VI)     16.11       V-VI)     16.11       V-VI)     16.11       I     1       V-VI)     16.11       I     1       V-VI)     16.11       I     1       V-VI)     16.11       I     1       I     1       I     1       I     1       I     16.11       I     1</td><td>Total Expenses (N)     1.52     6.16       activities after Finance costs but before     16.11     11.51       V-VI)     16.11     11.51     1       V-VI)     16.11     11.51     0       V-VI)     16.11     11.51     0       Vertice after Finance costs but before     16.11     11.51     0       V-VI)     16.11     11.51     0       Vertice after tax) (X-VI)     16.11     11.51     0       I (N+XII)     0     1     1     1</td><td>Total Expenses (N)         1.52 8.64         6.16 12.25         0.28 5.20         2           activities after Finance costs but before         16.11         11.51         6.44         2           V-VI)         16.11         11.51         6.44         2           V-VI)         16.11         11.51         6.44         2           V-VI)         16.11         11.51         6.44         2           Vertuing operations (VII-VIII)         16.11         11.51         6.44         2           operations         16.11         11.51         6.44         2           Inued operations         16.11         11.51         6.44         2           Inued operations         16.11         11.51         6.44         2           Inued operations         16.11         11.51         6.44         2</td><td>Total Expenses (IV)         1.52 8.64         6.16 12.25         0.28 5.20         7.68 20.89           activities after Finance costs but before         16.11         11.51         6.44         27.62           V-VI         16.11         11.51         6.44         27.62           Vervi         16.11         11.51         6.44         27.62           Inued operations (VII-VIII)         16.11         11.51         6.44         27.62           Inued operations (VII-VIII)         16.11         11.51         6.44         27.62           Operations         16.11         11.51         6.44         27.62           Operations         16.11         11.51         6.44         27.62</td></t<>	Total Expenses (IV)     1.52       Activities after Finance costs but before     16.11       V-VI)     16.11       V-VI)     16.11       V-VI)     16.11       I     1       V-VI)     16.11       I     1       V-VI)     16.11       I     1       V-VI)     16.11       I     1       I     1       I     1       I     1       I     16.11       I     1	Total Expenses (N)     1.52     6.16       activities after Finance costs but before     16.11     11.51       V-VI)     16.11     11.51     1       V-VI)     16.11     11.51     0       V-VI)     16.11     11.51     0       Vertice after Finance costs but before     16.11     11.51     0       V-VI)     16.11     11.51     0       Vertice after tax) (X-VI)     16.11     11.51     0       I (N+XII)     0     1     1     1	Total Expenses (N)         1.52 8.64         6.16 12.25         0.28 5.20         2           activities after Finance costs but before         16.11         11.51         6.44         2           V-VI)         16.11         11.51         6.44         2           V-VI)         16.11         11.51         6.44         2           V-VI)         16.11         11.51         6.44         2           Vertuing operations (VII-VIII)         16.11         11.51         6.44         2           operations         16.11         11.51         6.44         2           Inued operations         16.11         11.51         6.44         2           Inued operations         16.11         11.51         6.44         2           Inued operations         16.11         11.51         6.44         2	Total Expenses (IV)         1.52 8.64         6.16 12.25         0.28 5.20         7.68 20.89           activities after Finance costs but before         16.11         11.51         6.44         27.62           V-VI         16.11         11.51         6.44         27.62           Vervi         16.11         11.51         6.44         27.62           Inued operations (VII-VIII)         16.11         11.51         6.44         27.62           Inued operations (VII-VIII)         16.11         11.51         6.44         27.62           Operations         16.11         11.51         6.44         27.62           Operations         16.11         11.51         6.44         27.62

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	Particulars	Quarter	Quarter	Corresponding 3	Six Monthe	Corrochanding	
Sr.No.		Ended	Ended	months ended in	ended	6 Months	Fnded
		30-09-2024 [Unaudited ]	30-06-2024 [Unaudited ]	the previous year 30/09/2023	30/09/2024	ended in the previous year	31-03-2024 [Audited ]
XX	Total Comprehensive Income	16 11				30/09/2023	· · · · · · ·
	bid	11.01	11.51	6.44	27.62	6.75	23.56
X	raid up equity share capital(face value Rs.10 per share)	506.19	506.19	506.19	ENG 10	COC 40	
INX	Earning per share (for continuing operation):			24.222	CT'OOC	6T.90C	506.19
	a. Basic -Rs.	10.0					
	b. Diluted -Rs.	0.27	0.19	0.11	0.46	0.11	0.40
IIVX	Earning per share (for discontinued operation):	0.27	0.19	0.11	0.46	0.11	(0.35)
	a. Basic -Rs.						
	b. Diluted -Rs.	₽.	a	¢.	ï		Ē
XVIII	Earning per share (for discontinued & continiuing operations)	1	Ľ	8		1	1
	a. Basic -Re						
		0.27	0.19	0.11	0.46	0.11	0.40
		0.27	0.19	0.11	0.46	11.0	11201
-	the above result as reviewed by the Audit committee, has bee	n approved at the	e meeting of the	en approved at the meeting of the Board of Directors of the Company held on 14/11/2024	s of the Compan	11/11 up plad v	10.00
2	Previous period figures have been regrouped wherever considered necessary to conform to the construction of	researy to confor	m to the minut			1++ 1++ 110 mm 1	1207
	The statement has been prepared in accordance with the Control of the statement has been prepared in accordance with the Control of the statement of the statem		יו הס הוופ בעודפחד	period .			
e	Act 2013 and other recognised accounting policies to the extent applic	Indian Accounting able. The compan	Standards) Rule y has adopted th	(Indian Accounting Standards) Rules 2015(Ind AS) prescribed under section 133 of the Companies icable. The company has adopted the Ind AS with the transition from 1st April 2017.	scribed under se transition from 1	ction 133 of the st April 2017.	Companies
4	Provisions for Taxes, including deferred tax, and for omninum horizer, if		1. 18 J.				
Ť		, IT any, are made	at the end of the	e financial year.			
5	Inere are no sperate business segments of Company requiring separate Segment Reporting.	e Segment Report	ing.				
			5				
Place :	Place : Vadodara						
Date:14	Date:14-11-2023			- I Nome	For	For AARCON FACILITIES LIMITED	ES LIMITED
	74			Sall Sall	ON F	Managi	Bharan Gupta Managing Director
					1		

Page 2 of 2

Sr.	Particulars	As at 30.09.2024	(Rupees in La
No.		[Unaudited]	[ Audited ]
1	ASSETS		
-	Non-current assets		
	(a) Property, Plant and Equipment		
	(b) Capital work-in- progress	21.48	21.4
	(c) Investment Property	-	5
	(d) Goodwill	-	2
	(e) Other Intangible assets	8	2
	(f) Intangible assets under development	-	=
	(g) Biological Assets other than the	-	7
	(g) Biological Assets other than bearer plants (h) Financial Assets		
	(i) Investments	87.1	120
		60.37	43.5
	(ii) Trade receivables		1.5
	(iii) Loans & Advance	350.46	350.4
	(iv) Others	-	<u> </u>
31	(i) Deferred Tax Assets(net)	31.78	31.7
. 1	(j) Other non-current assets	2	-
	Current assets	-	-
	(a) Inventories		12
	(b) Financial Assets	( <b>*</b> )	14
	(i) Investments	12	-
	(ii) Trade receivables	<b>12</b> 3	
	(iii) Cash and cash equivalents	25.49	19.98
	(iv) Bank balances other than (iii) above		20.00
	(v) Loans	8	-
	(vi) Others	19.09	19.24
	(c) Current Tax Assets (Net)	-	+3.24
	d) Other current assets	0.07	
	Total Assets	508.74	486.53
	EQUITY AND LIABILITIES		100.33
1.22			
	a) Equity Share capital b) Reserves & Surplus	506.20	506.20
	IABILITIES	1.40	(26.21)
	lon-current liabilities		
	a) Financial Liabilities		
	) Borrowings		
	i) Trade payables	-	
Sr	ii) Other financial liabilities (other than those		
1.2	pecified in item (b), to be specified)	1 × 1	-72
	) Provisions	<u> </u>	
(c	) Deferred tax liabilities (Net)	-	1.0
(d	) Other non-current liabilities		1
CL	urrent liabilities		-

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## AARCON IACILITITS LIMITED (Fomely known as R B Gupta Financials Ltd.) Un-audited Balance Sheet as at 30.09.2024

Notes :	500.74	400.55
Total Equity and Liabilities	508.74	486.53
(d) Current Tax Liabilities (Net)		
1 State Stat	0.61	0.58
(c) Provisions		1.15
(iii) Other current liabilities	0.55	4.82
(ii) Trade payables	0.53	1.00
(i) Borrowings		
(a) Financial Liabilities	I I	

1. Previous period figures have been regrouped wherever considered necessary to conform to the current period.

2. The above result as reviewed by the Audit committee, has been approved at the meeting of the Board of Directors of the Company held on 14/11/2024

Place: Vadodara Date : 14/11/2024



## For AARCON FACILITIES LIMITED

Bha Managing Director

Particulars	Quarter ended 30/09/2024	Rs In I Year ended 31-03-2024
(A) Cook Flore C	Amount (Rs.)	Amount (Rs.)
(A) Cash Flow from Operating Activities Profit Before Tax		vanount (NS.)
	27.61	23.
Adjustment for:		23.
Add : Depreciation	0.00	13
Less: Profit on sale of Asset	0.00	0
Less: Income Tax	0.00	0
Add: Interest & Financial Charges	0.00	
Operating Profit before WC Changes	27.61	0
(increase)/Decrease in Inventory	0.00	36.
(increase)/Decrease in Other Assets	0.08	0.
(increase)/Decrease in Debtors	0.00	-0.
(Increase)/Decrease in Current Assets	0.00	0.
increase/(Decrease) in trade payables	-4.29	-0.
increase/(Decrease) in other Long Term Liabilities	-4.29	1.
ncrease/(Decrease) in other Current Liabilities		
ncrease/(Decrease) in Provisions	(1.15)	0.0
ncrease/(Decrease) in Current Liabilities	0.03	0.0
	-5.41	1.6
NET CashFlow from Operating Activities - (A)	22.28	38.03
B) Cash Flow from Investing Activities		
Purchase of Fixed Asset	the second second second	
ale of Fixed Asset	0.00	0.0
crease in Non-Current Investments	0.00	0.0
ecrease/(increase) in Non-Current Assets	-16.78	-33.6
crease in Current Investments	0.00	0.0
	0.00	0.0
ET Cash Flow from Investing Activities - (B)	-16.77	-33.66
C) Cash Flow from Financing Activity		
crease / (Decrease) in Equity Share Capital		
crease in Long Term Debt	0.00	0.00
crease in Short Term Debt	0.00	0.00
erest & Finance Charges	0.00	0.00
	0.00	0.00
sh Flow from Financing Activity ( C)	0.00	0.00
t Cash And Cash Equivalent - A+B+C	0.00	0.00
	5.51	4.38
ening Net Cash and Cash Equivalent	19.98	
sing Net Cash and Cash Equivalent	25.49	15.60 19.98

## AARCON FACILITIES LIMITED



Notes to the Accounts		
As per our report of even date attached herewith		
	For AA	RCON FACILITIES LIMITE
Place: Vadodara Date : 14/11/2024	L UNDODARA TH	Bhara Gupt Managing Directo
	CONV .	

i, <sup>s</sup>

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# V. J. AMIN & CO.

**Chartered Accountants** 

506, Gayatri Chambers. Nr. Railway Underbridge, R. C. Dutt Road, Alkapuri, Vadodara - 390 007. (M) 9824052558 (P) 0265- 2343498 E-mail : v.j.amin@hotmail.com, v.j.amin.office@gmail.com

### REPORT ON LIMITED REVIEW OF THE UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED ON 30/09/2024.

To,

#### The Board of Director of AARCON FACILITIES LIMITED, Vadodara.

We have reviewed the accompanying statement of unaudited financial result of **AARCON FACILITIES LIMITED** for the quarter ended on 30/09/2024, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statements is the responsibility of the Company's Management and is to be approved by the Board of Directors and it 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 these financial statements based on the review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 i.e. '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 as audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes as to believe that the accompanying statement of unaudited financial results prepared in accordance with aforesaid Indian Accounting Standards and other accounting practices and policies generally accepted in India, has not been disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### FOR, V.J.AMIN & CO. CHARTERED ACCOUNTANTS

DHARAMSINH T KESHARANI (Partner) M. No. 047553 FRN: 100335W Date: 14/11/2024 Place: Vadodara UDIN: 24049553BKCEOG 5935