

February 10, 2025

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|---|--|
| To, National Stock Exchange of India Ltd., Exchange Plaza, C-1 Block G, Bandra Kurla Complex Bandra [E], Mumbai – 400051 | To, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai -400 001 |
| NSE Scrip Symbol: BLSE | BSE Scrip Code: 544107 |

Dear Sir/Madam,

Subject: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine Months ended December 31, 2024.

This is for your information and records.

The aforesaid information is also available on the website of the Company <https://www.blseervices.com/>

Kindly take the same on your record.

For BLS E-Services Limited

.....
Sameer Kumar
Company Secretary & Compliance Officer
Membership No- A32216

Independent Auditor's Review Report on the Unaudited Quarterly Standalone Financial Results and Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors,
BLS E-Services Limited
(formerly known as BLS E-Services Private Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of **BLS E-Services Limited (formerly known as BLS E-Services Private Limited)** (the "Company") for the quarter ended December 31, 2024 and the year to date results for the period April 01, 2024 to December 31, 2024 (the Statement), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For SS KOTHARI MEHTA & CO. LLP

Chartered Accountants

Firm Registration No: 000756N/N500441

A handwritten signature in black ink, appearing to read 'Amit Goel'.

AMIT GOEL

Partner

Membership No.: 500607

Place: New Delhi

Dated: February 10, 2025

UDIN: 25500607BMLAPX2525

BLS E-Services Limited (Formerly known as BLS E-Services Private Limited)
CIN:L74999DL2016PLC298207

Regd. Office: G-4, B-1, Extension, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi-110044, INDIA

Corp. Office: Plot no. 865, Udyog Vihar, Phase V, Gurugram, Haryana-122016, INDIA

Telephone number: 011-45795002; Email: cs@blseservices.com; Website: www.blseservices.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

| Sl. No. | Particulars | Quarter Ended | | | Nine months ended | | Amount In (₹) In lakhs |
|---------|--|-------------------|--------------------|-------------------|-------------------|-------------------|------------------------|
| | | December 31, 2024 | September 30, 2024 | December 31, 2023 | December 31, 2024 | December 31, 2023 | Year Ended |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue from operations | 2,137.14 | 1,807.99 | 820.86 | 5,113.30 | 2,605.66 | 3,966.74 |
| II | Other income | 453.02 | 550.26 | 5.82 | 1,854.62 | 6.55 | 343.68 |
| III | Total Income (I+II) | 2,590.16 | 2,358.25 | 826.68 | 6,967.92 | 2,612.21 | 4,310.42 |
| IV | EXPENSES | | | | | | |
| | (a) Cost of services | 763.39 | 841.77 | 549.32 | 2,138.52 | 1,709.34 | 2,361.92 |
| | (b) Employees benefits expenses | 215.91 | 177.25 | 71.23 | 543.90 | 199.28 | 306.95 |
| | (c) Finance costs | 55.24 | 66.50 | 77.99 | 192.39 | 233.65 | 326.82 |
| | (d) Depreciation and amortisation expense | 18.96 | 17.05 | 4.90 | 47.34 | 14.04 | 21.18 |
| | (e) Other expenses | 178.50 | 115.75 | 30.83 | 364.62 | 204.53 | 241.56 |
| | Total Expenses | 1,232.10 | 1,218.32 | 734.27 | 3,286.77 | 2,360.84 | 3,258.49 |
| V | Profit before exceptional items & tax (III-IV) | 1,358.06 | 1,139.93 | 92.41 | 3,381.15 | 251.37 | 1,051.99 |
| VI | Exceptional items | - | - | - | - | - | - |
| VII | Profit before tax (V-VI) | 1,358.06 | 1,139.93 | 92.41 | 3,381.15 | 251.37 | 1,051.99 |
| VIII | Tax Expense | | | | | | |
| | Current tax | 343.17 | 288.89 | 1.30 | 854.69 | 1.48 | 122.05 |
| | Deferred tax | (1.38) | (5.09) | 22.12 | (3.17) | 129.33 | 205.78 |
| | Tax expense for earlier years | 1.48 | - | (1.12) | 1.48 | (1.12) | (1.12) |
| | Total Tax Expenses | 343.27 | 285.80 | 22.30 | 853.00 | 129.69 | 326.71 |
| IX | Net Profit for the period/year (VII-VIII) | 1,014.79 | 854.13 | 70.11 | 2,528.15 | 121.68 | 725.28 |
| | Other Comprehensive Income (OCI) | | | | | | |
| | Items that will not be reclassified to profit or loss | | | | | | |
| | (i) Re-measurements gain/(loss) on defined benefit plans | (2.49) | (2.49) | (0.14) | (7.46) | (0.41) | (9.94) |
| | (ii) Tax on (i) above | 0.63 | 0.63 | 0.03 | 1.88 | 0.10 | 2.50 |
| X | Total other comprehensive Income/(losses), net of tax | (1.86) | (1.86) | (0.11) | (5.58) | (0.31) | (7.44) |
| XI | Total Comprehensive Income for the period/year (IX+X) | 1,012.93 | 852.27 | 70.00 | 2,522.57 | 121.37 | 717.84 |
| | Paid-up equity share capital (Face Value Per Share Rs. 10/-) | 9,085.65 | 9,085.65 | 6,672.65 | 9,085.65 | 6,672.65 | 9,085.65 |
| | Other Equity | | | | | | 30,151.75 |
| | Earning Per Share (of Re. 10/- each) (not Annualised) (In Rupees) | | | | | | |
| | (a) Basic | 1.12 | 0.94 | 0.11 | 2.78 | 0.18 | 1.03 |
| | (a) Diluted | 1.12 | 0.94 | 0.11 | 2.78 | 0.18 | 1.03 |

Notes to standalone financial results:

- The above Standalone Financial Results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on February 10, 2025. These results have been subjected to limited review by the statutory auditors who have expressed an unmodified conclusion.
- These results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- During the Quarter ended December 31, 2024, the Company has acquired 57% stake in Aadifidels Solutions Private Limited. Accordingly, Aadifidels Solutions Private Limited become the subsidiary of the Company.
- The equity shares of the Company got listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on February 06, 2024. The Company has received an amount of Rs 309,29.29 lakhs being gross proceeds from fresh issue of equity shares. Net proceeds after issues expenses in relation to fresh issue are proposed to be utilized and the utilization thereof are summarized as below:

Amount In (₹) In lakhs

| Object(s) | Amount as per final offer document | Amount utilised upto Dec 31, 2024 | Total unutilized amount up to Dec 31, 2024 |
|--|------------------------------------|-----------------------------------|--|
| Strengthening our technology Infrastructure to develop new capabilities and consolidating our existing platforms | 9,758.71 | 520.98 | 9,237.73 |
| Funding Initiatives for organic growth by setting up of BLS Stores | 7,478.30 | - | 7,478.30 |
| Achieving Inorganic growth through acquisitions | 2,871.00 | 2,871.00 | - |
| General Corporate Purpose | 7,666.49 | 4,914.27 | 2,752.22 |
| Total | 27,774.50 | 8,306.25 | 19,468.25 |

IPO proceeds which were un-utilized as at December 31, 2024 were temporarily invested in term deposit amounting to Rs 19,258.00/- lakhs with scheduled bank and the balance amount lying in the Public Issue & Monitoring account.

- The Company has engaged in the business of "Digital Services" Includes E-Governance, Business Correspondent and allied services and hence has only reasonable operating segment as per Ind AS 108 - Operating Segments.

BLS E-Services Limited (Formerly known as BLS E-Services Private Limited)
New Delhi



Shikhar Aggarwal
Shikhar Aggarwal
Chairman
DIN No. 06975729

Place : New Delhi
Date : February 10, 2025

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results and Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors,

BLS E-Services Limited

(formerly known as BLS E-Services Private Limited)

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **BLS E-Services Limited (formerly known as BLS E-Services Private Limited)** (hereinafter referred to as the "Holding Company"), and its subsidiaries including step-down subsidiary (the Holding Company, its subsidiaries including step-down subsidiary together referred to as "the Group"), for the quarter ended December 31, 2024 and the year to date results for the period April 01, 2024 to December 31, 2024, ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. The Statement includes the results of the following entities:

| Name of the entity | Relationship |
|---|-----------------------------|
| Starfin Private Limited | Subsidiary Company |
| BLS Kendras Private Limited | Subsidiary Company |
| Zero Mass Private Limited | Subsidiary Company |
| Aadifidelis Solutions Private Limited (w.e.f. November 26, 2024) | Subsidiary Company |
| Sai Finent Advisory Private Limited (w.e.f. November 26, 2024) | Stepdown Subsidiary Company |

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Act, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For S S KOTHARI MEHTA & CO. LLP
Chartered Accountants
Firm Registration No: 000756N/N500441

Amit Goel

AMIT GOEL

Partner

Membership No.: 500607

Place: New Delhi

Dated: February 10, 2025

UDIN: 25500607BMLAPY7037

| Sl. No. | Particulars | Quarter Ended | | | | | Year Ended March 31, 2024 |
|---------|---|-------------------|--------------------|-------------------|-------------------|-------------------|------------------------------|
| | | December 31, 2024 | September 30, 2024 | December 31, 2023 | December 31, 2024 | December 31, 2023 | |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | |
| I | Revenue from operations | 12,763.48 | 7,716.24 | 7,165.16 | 28,014.75 | 22,783.04 | 30,147.93 |
| II | Other Income | 541.68 | 731.16 | 116.24 | 1,965.65 | 302.89 | 809.92 |
| III | Total Income (I+II) | 13,305.16 | 8,447.40 | 7,281.40 | 29,980.40 | 23,085.93 | 30,957.85 |
| IV | EXPENSES | | | | | | |
| | (a) Cost of services | 9,760.69 | 5,077.40 | 4,814.24 | 19,918.67 | 15,537.28 | 20,762.06 |
| | (b) Employees benefits expenses | 911.18 | 921.97 | 761.87 | 2,670.89 | 2,178.09 | 2,970.36 |
| | (c) Finance costs | 21.51 | 14.61 | 18.14 | 54.28 | 52.52 | 85.40 |
| | (d) Depreciation and amortisation expense | 190.04 | 130.84 | 78.20 | 434.81 | 215.89 | 336.92 |
| | (e) Other expenses | 512.90 | 365.09 | 557.95 | 1,321.28 | 1,973.60 | 2,232.52 |
| | Total Expenses | 11,396.32 | 6,509.91 | 6,230.40 | 24,399.93 | 19,957.38 | 26,387.26 |
| V | Profit before exceptional items & tax (II-IV) | 1,908.84 | 1,937.49 | 1,051.00 | 5,580.47 | 3,128.55 | 4,570.59 |
| VI | Exceptional items | | | | | | |
| VII | Profit before tax (V-VI) | 1,908.84 | 1,937.49 | 1,051.00 | 5,580.47 | 3,128.55 | 4,570.59 |
| VIII | Tax Expense | | | | | | |
| | Current tax | 519.74 | 488.85 | 242.09 | 1,483.91 | 749.46 | 1,023.90 |
| | Deferred tax | 0.71 | (36.80) | 14.66 | (40.90) | 116.73 | 195.25 |
| | Tax expense for earlier years | (12.62) | - | (0.32) | (12.66) | (0.32) | (2.35) |
| | Total Tax Expenses | 507.79 | 452.05 | 256.43 | 1,430.35 | 865.87 | 1,216.80 |
| IX | Net Profit for the period /year (VII-VIII) | 1,401.05 | 1,485.44 | 794.57 | 4,150.12 | 2,262.68 | 3,353.79 |
| | Other Comprehensive Income (OCI) | | | | | | |
| | Items that will not be reclassified to profit or loss | | | | | | |
| | (i) Re-measurements gain/(loss) on defined benefit plans | (1.63) | (1.63) | (15.68) | (4.90) | (45.65) | (21.13) |
| | (ii) Tax on (i) above | 0.41 | 0.41 | 3.94 | 1.23 | 11.49 | 5.32 |
| X | Total other comprehensive income/(losses), net of tax | (1.22) | (1.22) | (11.74) | (3.67) | (34.16) | (15.81) |
| XI | Total Comprehensive Income for the period /year (IX+X) | 1,399.83 | 1,484.22 | 782.83 | 4,146.45 | 2,228.52 | 3,337.98 |
| | Profit attributable to: | | | | | | |
| | Owner of the Company | 1,306.60 | 1,431.09 | 745.91 | 3,936.62 | 2,109.15 | 3,189.91 |
| | Non-controlling interests | 94.45 | 54.35 | 48.66 | 213.50 | 153.53 | 213.88 |
| | Profit for the period | 1,401.05 | 1,485.44 | 794.57 | 4,150.12 | 2,262.68 | 3,353.79 |
| | Other Comprehensive Income attributable to: | | | | | | |
| | Owner of the Company | (1.22) | (1.22) | (10.61) | (3.67) | (30.87) | (14.82) |
| | Non-controlling interests | - | - | (1.13) | - | (3.29) | (0.99) |
| | Other Comprehensive Income/(losses) for the period | (1.22) | (1.22) | (11.74) | (3.67) | (34.16) | (15.81) |
| | Total Comprehensive Income attributable to: | | | | | | |
| | Owner of the Company | 1,305.38 | 1,429.87 | 735.30 | 3,932.95 | 2,078.28 | 3,125.09 |
| | Non-controlling interests | 94.45 | 54.35 | 47.53 | 213.50 | 150.24 | 212.89 |
| | Total Comprehensive Income for the period | 1,399.83 | 1,484.22 | 782.83 | 4,146.45 | 2,228.52 | 3,337.98 |
| | Paid-up equity share capital (Face Value Per Share Rs. 10/-) | 9,085.65 | 9,085.65 | 6,672.65 | 9,085.65 | 6,672.65 | 9,085.65 |
| | Other Equity | | | | | | 34,026.36 |
| | Earning Per Share (of Rs. 10/- each) (not Annualised) (In Rupees) | | | | | | |
| | (a) Basic | 1.44 | 1.58 | 1.12 | 4.33 | 3.16 | 4.44 |
| | (a) Diluted | 1.44 | 1.58 | 1.12 | 4.33 | 3.16 | 4.44 |

Notes to Consolidated financial results :

- The above Consolidated Financial Results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on February 10, 2025. These results have been subjected to limited review by the statutory auditors who have expressed an unmodified conclusion.
- These results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).
- During the Quarter ended December 31, 2024, the Holding Company has acquired 57% stake in Aadifidelis Solutions Private Limited. The above consolidated financial results for the quarter ended December 31, 2024 include the results of Aadifidelis Solutions Private Limited for the period starting from November 26, 2024 and hence not comparable with previous period.
- The equity shares of the Holding Company got listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on February 06, 2024. The Company has received an amount of Rs 309,29.29 lakhs being Gross proceeds from fresh issue of equity shares. Net proceeds after issue expenses in relation to Fresh issue are proposed to be utilized and the utilization thereof are summarized as below :

| Object(s) | Amount in (₹) in lakhs | | |
|--|------------------------------------|-----------------------------------|---|
| | Amount as per final offer document | Amount utilised upto Dec 31, 2024 | Total unutilized amount upto Dec 31, 2024 |
| Strengthening our technology infrastructure to develop new capabilities and consolidating our existing platforms | 9,758.71 | 520.98 | 9,237.73 |
| Funding initiatives for organic growth by setting up of BLS Stores | 7,478.30 | - | 7,478.30 |
| Achieving inorganic growth through acquisitions | 2,871.00 | 2,871.00 | - |
| General Corporate Purpose | 7,666.49 | 4,914.27 | 2,752.22 |
| Total | 27,774.50 | 8,306.25 | 19,468.25 |

IPO proceeds which were un-utilized as at December 31, 2024 were temporarily invested in term deposit amounting to Rs 19,298.00/- lakhs with scheduled bank and the balance amount lying in the Public Issue & Monitoring account.

- The Group has engaged in the business of "Digital Services" includes E-Governance, Business Correspondent and allied services and hence has only one operating segment as per Ind AS 108 - Operating Segments.

and on behalf of the board of directors of
BLS E-Services Limited (Formerly known as BLS E-Services Private Limited)



Sukhraj Aggarwal
Sukhraj Aggarwal
Chairman
DIN No. 06975729

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

| Statement on deviation / variation in utilisation of funds raised | | | | | | |
|--|---|------------------------------------|-----------------------------|-------------------------------|---|----------------|
| Name of listed entity | BLS E-Services Limited | | | | | |
| Mode of Fund Raising | Public Issues / Rights Issues / Preferential Issues / QIP / Others | | | | | |
| Date of Raising Funds | 06-02-2024 | | | | | |
| Amount Raised | Rs. 309.293 Crores | | | | | |
| Report filed for Quarter ended | 31-12-2024 | | | | | |
| Monitoring Agency | Applicable / not applicable | | | | | |
| Monitoring Agency Name, if applicable | CRISIL | | | | | |
| Is there a Deviation / Variation in use of funds raised | No | | | | | |
| If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders | - | | | | | |
| If Yes, Date of shareholder Approval | - | | | | | |
| Explanation for the Deviation / Variation | - | | | | | |
| Comments of the Audit Committee after review | No Deviation found | | | | | |
| Comments of the auditors, if any | No Deviation Found | | | | | |
| Objects for which funds have been raised and where there has been a deviation, in the following table | N.A | | | | | |
| Original Object | Modified Object, if any | Original Allocation (Rs. in Lakhs) | Modified Allocation, If any | Funds Utilised (Rs. in Lakhs) | Amount of Deviation/ Variation for the quarter according to applicable object | Remarks if any |
| Strengthening technology infrastructure to develop new capabilities and consolidating our existing platforms | Not Applicable | 9,758.71 | Not Applicable | 520.98 | Not Applicable | Not Applicable |
| Funding initiatives for organic growth by setting up BLS Stores | Not Applicable | 7,478.30 | Not Applicable | 0 | Not Applicable | Not Applicable |
| Achieving inorganic growth through acquisitions | Not Applicable | 2,871.00 | Not Applicable | 2,871.00 | Not Applicable | Not Applicable |
| General Corporate Purposes | Not Applicable | 7,666.49 | Not Applicable | 4,914.27 | Not Applicable | Not Applicable |
| Total | | 27,774.50 | | 8,306.25 | | |

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

Name of Signatory : Sameer Kumar

Designation: Company Secretary and Compliance Officer

Place: Delhi

Date: February 10, 2025

- C. **FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:** Not Applicable
- D. **FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter):** Not Applicable
- E. **STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG- WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter):** Not Applicable