



MISHKA EXIM LIMITED

F14, First Floor, Cross River Mall, CBD Ground, Shahdara, Delhi -110032
CIN: L51909DL2014PLC270810 Email id:mishkaexim@gmail.com Contact No: 011 42111981

Date: 12th January, 2024

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

BSE Scrip Code: 539220

Sub: Outcome of Board Meeting Financial Results quarter ended 31/12/2023

Dear Sir/ Madam,

This is to inform you under Regulation 30 and 33 any other Regulation of SEBI (LODR) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on Friday, 12th January, 2024 and the said meeting commenced at 3:30 P.M. and concluded at 4.30 P.M.

In this meeting the Board has decided the following matters:

1. Considered and approved The Unaudited Consolidated and Standalone Financial Results of the Company for the Quarter ended on 31st December, 2023 along with Limited Review Report of the Auditors of the Company.

Kindly take it on your record.

Thanking You,

Yours Faithfully
For **Mishka Exim Limited**

Rajneesh Gupta
Managing Director

Mishka Exim Limited
CIN: L51909DL2014PLC270810
Registered Office: F-14, First Floor, Cross River Mall,
CBD Ground, Shahdara, Delhi - 110032
email: mishkaexim@gmail.com

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended on 31.12.2023

(Rs. In Lakhs Except per Share data)

S.No.	Particulars	Quarter Ended (Unaudited)			Nine Months Ended (Unaudited)		Year Ended (Audited)
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Income						
I	Revenue from Operations	38.19	19.90	519.90	59.05	998.55	1,157.92
II	Other Income	5.43	5.75	4.75	15.91	14.01	19.58
III	Total Income (I+II)	43.62	25.65	524.65	74.96	1012.56	1,177.50
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Change in Inventories of Finished Goods, Stock-in-Trade and Work in Progress	(6.29)	(1.25)	6.86	(34.14)	17.19	50.34
	Purchases of Stock in Trade	42.88	20.75	517.22	91.21	983.76	1,122.38
	Employee's Benefits Expenses	2.63	1.79	1.61	5.73	4.78	6.04
	Finance Cost	-	-	-	-	-	-
	Depreciation and amortization expenses	3.62	3.61	3.06	10.55	9.19	12.59
	Other Expenses	7.37	4.20	11.30	17.08	20.29	27.56
	Total Expenses (IV)	50.21	29.10	540.05	90.43	1,035.21	1,218.91
V	Profit / (Loss) before exceptional items and tax	(6.59)	(3.45)	(15.40)	(15.47)	(22.65)	(41.41)
VI	Exceptional Items	-	-	-	-	-	(10.55)
VII	Profit / (Loss) before tax (V-VI)	(6.59)	(3.45)	(15.40)	(15.47)	(22.65)	(51.96)
VIII	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Tax for earlier year	-	-	-	-	-	-
	(2) Deferred Tax	(1.30)	3.32	0.45	0.28	3.68	(11.18)
	Total Tax Expense	(1.30)	3.32	0.45	0.28	3.68	(11.18)
IX	Profit / (Loss) for the period from continuing operation (VII-VIII)	(5.29)	(6.77)	(15.85)	(15.75)	(26.33)	(40.78)
X	Profit / (Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expense of Discontinued Operations	-	-	-	-	-	-
XII	Profit / (Loss) from Discontinued Operations (after tax)(X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII)	(5.29)	(6.77)	(15.85)	(15.75)	(26.33)	(40.78)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	19.62	-	19.62	0.84	0.84
	(ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	4.94	-	4.94	10.27	10.27
	Total Other Comprehensive Income (XIV)	-	14.68	-	14.68	(9.43)	(9.43)
XV	Total Comprehensive Income for the Period (XIII + XIV)	(5.29)	7.91	(15.85)	(1.07)	(35.76)	(50.21)
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/ Each)	1,445.00	1,445.00	1,445.00	1,445.00	1,445.00	1,445.00
XVII	Other Equity						295.97
XVIII	Earnings per Share (for continuing Operation)						
	(1) Basic	(0.04)	(0.05)	(0.11)	(0.11)	(0.18)	(0.28)
	(2) Diluted	(0.04)	(0.05)	(0.11)	(0.11)	(0.18)	(0.28)
XIX	Earnings per Share (for Discontinued operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earnings per Share (for discontinued & continuing Operation) (Not annualised)						
	(1) Basic	(0.04)	(0.05)	(0.11)	(0.11)	(0.18)	(0.28)
	(2) Diluted	(0.04)	(0.05)	(0.11)	(0.11)	(0.18)	(0.28)

Notes:

- These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed U/s 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The above results were reviewed by the Audit Committee and approved by Board of Directors of the Company at its meeting held on 12/01/2024 .
- The figures for the Quarter ended 31.12.2023 are the balancing figures between unaudited figures for the nine months ended 31.12.2023 and half year ended 30.09.2023.
- Other expenses for the quarter ended 31.12.2023, nine months ended 31.12.2023 and year ended 31.03.2023 includes loss from future and option transactions amounting to Rs.1.63, Rs. 3.06 and Rs.2.68 respectively.
- The statutory auditors have carried out a limited review of these results pursuant to clause 33 of SEBI (LODR),2015 .
- Previous year figures have been regrouped wherever necessary.

For and on behalf of Board of Directors
Mishka Exim Limited

Place: Delhi
Date: 12/01/2024

Rajneesh Gupta
(Director)
Din No.00132141

Mishka Exim Limited
CIN NO. L51909DL2014PLC270810
F-14, First Floor, Cross River Mall
CBD Ground, Shahdara New Delhi-110032
email : mishkaexim@gmail.com

Standalone Segment Information For The Quarter And Nine Months Ended on 31.12.2023

(Rs.In Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Segment revenue						
	a. Fabric	-	-	-	-	-	2.18
	B. Jewellery	17.97	0.43	495.44	18.40	830.31	949.06
	C. Share Trading	20.49	20.93	24.48	42.38	168.37	207.57
	Total	38.46	21.36	519.92	60.78	998.68	1,158.81
	Less:Intersegment Revenue	-	-	-	-	-	-
	Net Income From Operations	38.46	21.36	519.92	60.78	998.68	1,158.81
	Less: Segment Expenses						
	a. Fabric	-	-	-	-	-	1.93
	B. Jewellery	18.04	(1.12)	504.59	18.19	839.98	967.82
	C. Share Trading	20.34	19.40	28.79	42.34	170.74	209.29
2	Segment Result						
	a. Fabric	-	-	-	-	-	0.25
	B. Jewellery	(0.07)	1.55	(9.15)	0.21	(9.67)	(18.76)
	C. Share Trading	0.15	1.53	(4.31)	0.04	(2.37)	(1.72)
	Total	0.08	3.08	(13.46)	0.25	(12.04)	(20.23)
	Less: Finance Cost	-	-	-	-	-	-
	Less: Exceptional items	-	-	-	-	-	10.55
	Less: Un-allocable Expenditure	11.40	11.25	6.67	29.90	24.49	39.86
	Add: Unallocable Income	4.73	4.72	4.73	14.18	13.88	18.68
	Total Profit Before Tax	(6.59)	(3.45)	(15.40)	(15.47)	(22.65)	(51.96)
3	Segment Assets						
	a. Fabric	0.92	0.67	1.94	0.92	1.94	-
	b. Jewellery(Ornaments)	387.34	361.28	372.02	387.34	372.02	389.52
	c. Share Trading	19.76	45.48	41.82	19.76	41.82	13.60
	Total segment assets	408.02	407.43	415.78	408.02	415.78	403.12
	Unallocable Assets	1,420.15	1,429.14	1,433.52	1420.15	1,433.52	1,419.19
	Total	1,828.17	1,836.57	1,849.30	1,828.17	1,849.30	1,822.31
4	Segment Liabilities						
	a. Fabric	-	-	-	-	-	-
	b. Jewellery(Ornaments)	-	0.29	-	-	-	-
	c. Share Trading	-	-	-	-	-	-
	Total segment liabilities	-	0.29	-	-	-	-
	Unallocable Liabilities	88.27	91.09	93.88	88.27	93.88	81.34
	Total	88.27	91.38	93.88	88.27	93.88	81.34

For Mishka Exim Limited

Place:New Delhi
Dated:12/01/2024

Rajneesh Gupta
(Director)
Din No.00132141

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED).

TO THE BOARD OF DIRECTORS OF MISHKA EXIM LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of **Mishka Exim Limited** ('the Company') for the quarter ended 31st December 2023 and year to date results for the period from 1st April 2023 to 31st December 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

These statements are the responsibility of the Company's Management and have been approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" "(IND As 34)", prescribed under section 133 of the Companies Act, 2013 read with rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material 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 the Standards on Auditing specified under section 143(10) of the Act 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.

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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting

principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C

SATISH
KUMAR GUPTA

Digitally signed by
SATISH KUMAR GUPTA
Date: 2024.01.12
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S. K. Gupta

Partner

M. No. 016746

UDIN: 24016746BKBZTN9472

Place: DELHI

Date: 12-01-2024

Statement of Consolidated Financial Results for the Quarter And Nine Months Ended On 31.12.2023

(Rs.In Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
	Revenue						
1	Revenue from Operations	38.19	31.33	539.89	81.01	1,175.71	1,366.95
2	Other Income	14.81	6.28	4.74	25.82	14.01	19.60
3	Total Income	53.00	37.61	544.63	106.83	1,189.72	1,386.55
4	Expenses	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Change in Inventories of Stock in trade	(27.29)	6.23	(1.61)	(38.17)	25.34	49.98
	Purchases of goods traded	63.88	22.67	545.67	114.13	1,151.07	1,332.82
	Employees benefit Expenses	2.63	1.80	2.10	5.73	5.27	6.52
	Financial Costs	-	-	-	-	-	2.61
	Depreciation and Amortisation Expenses	3.62	3.61	3.06	10.55	9.19	12.59
	Other Expenses	7.86	7.17	9.47	20.28	20.02	28.77
	Total Expenses	50.70	41.48	558.69	112.52	1,210.89	1,433.29
5	Profit/(Loss) Before Exceptional Items & Taxes	2.30	(3.87)	(14.06)	(5.69)	(21.17)	(46.74)
6	Exceptional Items	-	-	-	-	-	(10.55)
7	Profit/(Loss) Before Tax	2.30	(3.87)	(14.06)	(5.69)	(21.17)	(57.29)
8	Share of Associate's Profit	2.94	(0.11)	0.02	2.78	0.02	(0.34)
	Profit/(Loss) Before Tax(7+8)	5.24	(3.98)	(14.04)	(2.91)	(21.15)	(57.63)
9	Tax Expenses						
	Current Tax	0.19	-	-	0.19	-	-
	Tax for earlier years	-	-	-	-	-	-
	Deferred Tax	0.75	3.21	0.82	2.55	4.05	(12.52)
	Total Tax Expense	0.94	3.21	0.82	2.74	4.05	(12.52)
10	Net Profit/(Loss) for the Period/year	4.30	(7.19)	(14.86)	(5.65)	(25.20)	(45.11)
11	Other Comprehensive Income						
a)	Items that will not be reclassified to profit or loss						
	Changes in fair value of investments	-	38.30	-	38.30	(3.02)	(3.02)
	Income tax relating to above items	-	9.64	-	9.64	9.30	9.30
	Total Other Comprehensive Income for the period/year	-	28.66	-	28.66	(12.32)	(12.32)
12	Total Comprehensive Income/(Loss) for the period/year	4.30	21.47	(14.86)	23.01	(37.52)	(57.43)
	Profit attributable to:						
	-Shareholders of the company	3.85	(7.16)	(14.99)	(6.14)	(25.34)	(44.84)
	-Non-Controlling interest	0.45	(0.03)	0.13	0.49	0.14	(0.27)
	Other Comprehensive Income attributable to:						
	-Shareholders of the company	-	28.26	-	28.26	(12.33)	(12.33)
	-Non-Controlling interest	-	0.40	-	0.40	0.01	0.01
	Total Comprehensive Income attributable to:						
	-Shareholders of the company	3.85	21.10	(14.99)	22.12	(37.67)	(57.17)
	-Non-Controlling interest	0.45	0.37	0.13	0.89	0.15	(0.26)
13	Paid - up Equity share capital(Face vale Rs.10/- per share)	1,445.00	1,445.00	1,445.00	1,445.00	1,445.00	1,445.00
14	Other Equity						663.56
15	Earning per Equity Share (FV Rs10/-per share)(not annualised)						
	a) Basic	0.03	(0.05)	(0.10)	(0.04)	(0.17)	(0.31)
	b) Diluted	0.03	(0.05)	(0.10)	(0.04)	(0.17)	(0.31)

Notes:

1. These financial results have been prepared in accordance with Indian Accounting Standards (Ind -AS) as prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendments thereafter.

2. The above results were reviewed by the audit committee and approved by Board of Directors of the company at its meeting held on 12/01/2024.

3. Previous year figures have been regrouped/rearranged, wherever necessary, to facilitate comparison.

For Mishka Exim Limited

Place: New Delhi
Dated: 12/01/2024

Rajneesh Gupta
(Director)
Din No.00132141

Mishka Exim Limited
CIN NO. L51909DL2014PLC270810
F-14, First Floor, Cross River Mall
CBD Ground, Shahdara New Delhi-110032
email : mishkaexim@gmail.com

Consolidated Segment Information For The Quarter and Nine Months Ended On 31.12. 2023

(Rs.In Lakhs except per share data)

		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Segment revenue						
	a. Fabric	-	-	-	-	-	2.18
	b. Jewellery(Ornaments)	17.98	0.43	495.44	18.41	830.31	949.74
	C. Share Trading	20.50	32.46	44.46	64.45	345.53	416.68
	Total	38.48	32.89	539.90	82.86	1,175.84	1,368.60
	Less:Inter segment Revenue	-	-	-	-	-	-
	Net Income From Operations	38.48	32.89	539.90	82.86	1,175.84	1,368.60
	Less: Segment Expenses						
	a. Fabric	-	-	-	-	-	1.93
	b. Jewellery(Ornaments)	16.46	(0.02)	497.85	16.61	833.24	965.15
	C. Share Trading	22.60	31.29	46.83	65.67	345.76	420.27
2	Segment Result						
	a. Fabric	-	-	-	-	-	0.25
	b. Jewellery(Ornaments)	1.52	0.45	(2.41)	1.80	(2.93)	(15.41)
	C. Share Trading	(2.10)	1.17	(2.37)	(1.22)	(0.23)	(3.59)
	Total	(0.58)	1.62	(4.78)	0.58	(3.16)	(18.75)
	Less: Finance Cost	-	-	-	-	-	2.61
	Less: Exceptional items	-	-	-	-	-	10.55
	Less: Un-allocable Expenditure	11.49	10.33	13.99	30.25	31.87	43.66
	Add: Unallocable Income	17.31	4.72	4.73	26.76	13.88	17.94
	Total Profit Before Tax	5.24	(3.98)	(14.04)	(2.91)	(21.15)	(57.63)
3	Segment Assets						
	a. Fabric	0.92	0.67	1.94	0.92	1.94	-
	b. Jewellery(Ornaments)	387.34	361.28	372.02	387.34	372.02	389.52
	c. Share Trading	41.16	72.45	73.75	41.16	73.75	41.45
	Total segment assets	429.42	434.40	447.71	429.42	447.71	430.97
	Unallocable Assets	1,923.93	1,926.23	1,913.70	1,923.93	1,913.70	1,898.93
	Total	2,353.35	2,360.63	2,361.41	2,353.35	2,361.41	2,329.90
4	Segment Liabilities						
	a. Fabric	-	-	-	-	-	-
	b. Jewellery(Ornaments)	-	0.29	-	-	-	-
	c. Share Trading	-	-	-	-	-	-
	Total segment liabilities	-	0.29	-	-	-	-
	Unallocable Liabilities	196.51	207.80	207.67	196.51	207.67	196.07
	Total	196.51	208.09	207.67	196.51	207.67	196.07

Notes:

- These financial results have been prepared in accordance with Indian Accounting Standards (Ind -AS) as prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendments thereafter.
- The above results were reviewed by the audit committee and approved by Board of Directors of the company at its meeting held on 12/01/2024.
- The figures for the Quarter ended 31.12.2023 are the balancing figures between unaudited figures for the nine months ended 31.12.2023 and half year ended 30.09.2023.
- Other expenses for the quarter ended 31.12.2023, 30.09.2023, nine months ended 31.12.2023 and year ended 31.03.2023 includes loss from future and option transactions amounting to Rs.2.30, Rs.2.29, Rs. 5.88 and Rs. 3.09 respectively.
- Previous year figures have been regrouped/rearranged, wherever necessary, to facilitate comparison.

For Mishka Exim Limited

Place: New Delhi
Dated: 12/01/2024

Rajneesh Gupta
(Director)
Din No.00132141

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED).

TO THE BOARD OF DIRECTORS OF MISHKA EXIM LIMITED

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Mishka Exim Limited** (the "Holding Company"), which includes its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), its associate for the quarter ended 31st December, 2023 and year to date from 1st April, 2023 to 31st December, 2023 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the Holding Company's Management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" "(IND As 34)", prescribed under section 133 of the Companies Act, 2013 read with rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 the Standards on Auditing specified under section 143(10) of the Act 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.

We also performed procedures in accordance with the Circular No. CIR//CFD/CMDI/44/2019 dated March 29,2019 issued by the SEBI (Listing Obligations and Disclosures Requirements) under Regulation 33(8) of the Listing regulations, to the extent applicable.

The statement includes the results of following entities.

- a. Mishka Capital Advisors Limited (Subsidiary)
- b. Cross River Securities Limited (Associate)

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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial results of subsidiary and associate included in the statement, whose financial information reflects total revenues of Rs. 9.38 lakhs and Rs. 31.87 lakhs, total net profit after tax of Rs. 9.59 lakhs and Rs. 10.10 lakhs, total comprehensive profit of Rs. 9.59 lakhs and Rs. 24.08 lakhs for the quarter and nine months period ended on 31st December, 2023, respectively as considered in the Statement. These interim financial results have not been reviewed by other auditors hence no audit reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and associate are based solely on financial results provided by the management to us. Our Conclusion on the Statement is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.

Our conclusion on the Statement is not modified in respect of the above matters.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C

SATISH
KUMAR
GUPTA

Digitally signed
by SATISH
KUMAR GUPTA
Date: 2024.01.12
15:54:11 +05'30'

S. K. Gupta

Partner

M. No. 016746

UDIN: 24016746BKBZTO2921

Place: DELHI

Date: 12-01-2024