

**SAMTEL INDIA LIMITED**

Regd. Office: 1212, 12th Floor, 43 Chiranjiv Tower,

Nehru Place, New Delhi - 110019

PHONES: 011-40555700, FAX:011-41555006

www.samtelgroup.com

CIN: L31909DL1981PLC426653

**By Courier/Speed Post/Online**

29<sup>th</sup> May, 2025

The General Manager,  
Department of Listing & Corporate Services  
The B S E Limited.,  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Fort,  
**Mumbai – 400 001.**

Dear Sir,

**Sub: Submission of Audited Financial Results for the Quarter/Year ended 31st March, 2025 along with Declaration & Report of the statutory auditor for the same period thereon.**

Please find attached herewith following documents with regard to Audited financial statements for the quarter/year ended 31<sup>st</sup> March, 2025 as under:

1. Audited Financial Results for the Quarter/Year ended 31st March, 2025.
2. Report dated 29.05.2025 issued by the Statutory Auditor of the company.
3. Declaration with regard to auditor report is issued without any qualification of the report.

We further inform you that the above said results alongwith reports have duly considered and approved by the Board of Directors of the Company in their meeting held on Thursday, the 29th May, 2025 which started at 2:30 pm and the meeting was ended with votes of thanks at 5.00 p.m.

Kindly arrange to take on record as compliance and acknowledge the same.

Thanking you,  
Yours faithfully,  
**For SAMTEL INDIA LIMITED**

*Satish Kaura*

**Satish K Kaura**  
**Chairman & Mg. Director**  
**DIN:00011202**



Encl. As above

**SAMTEL INDIA LIMITED**

Regd. Office: 1212, 12th Floor, 43 Chiranjiv Tower,  
Nehru Place, New Delhi - 110019  
PHONES: 011-40555700, FAX: 011-41555006  
www.samtelgroup.com  
CIN: L31909DL1981PLC426653

**By Courier/Speed Post/Online**

29<sup>th</sup> May, 2025

The General Manager,  
Department of Listing & Corporate Services  
The B S E Limited.,  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Fort,  
**Mumbai – 400 001.**

**Sub: Declaration - Scrip Code: 500371 (Samtel India Limited) - compliance with Regulation 33 of SEBI (LODR) Regulations, 2015 for period ended 31st March 2025**

Dear Sir

This is with regard to the Audited Financial Statements for the Quarter/Year ended 31<sup>st</sup> March, 2025 duly approved in the Board meeting of the company held on 29<sup>th</sup> May, 2025, we hereby declare that the Statutory Auditor of the Company ie. R Sharma & Associates, Chartered Accountants, New Delhi, have issued its Audit Report dated 29-05-2025 on Standalone Financial Results of the Company for the Quarter and Year ended March 31, 2025 with unmodified opinion.

This is in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Thanking you  
Yours faithfully  
For Samtel India Limited

*Satish Kaura*

Satish K Kaura  
Mg. Director  
DIN: 00011202



**SAMTEL INDIA LIMITED**  
 Regd. Office : 1212, 12th Floor, 43, Chiranjiv Towers, Nehru Place, New Delhi - 110019  
 CIN : L31909DL1981PLC426653

**EXTRACT OF STANDALONE FINANCIAL RESULTS**

**FOR THE QUARTER & YEAR ENDED 31ST MARCH 2025**

Rs. in Lakhs

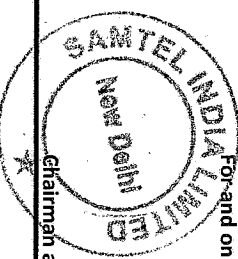
S.No	Particulars	Quarter Ended			Year Ended	
		31-03-2025 (Audited)	31-12-2024 (Audited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31.03.2024 (Audited)
1	Total Income from Operations	4.78	3.45	32.10	15.13	42.45
2	Net Profit/(Loss) for the period (before Tax, Exceptional and Extraordinary items)	(2.07)	(3.26)	(2.68)	(10.29)	(2.25)
3	Net Profit/(Loss) for the period before Tax, (after Exceptional and Extraordinary items)	(2.07)	(3.26)	(2.68)	(10.29)	(2.25)
4	Net Profit/(Loss) for the period after Tax (after Exceptional and Extraordinary items)	(2.26)	(3.26)	(2.68)	(10.48)	(2.25)
5	Total Comprehensive Income for the period(Comprising Profit/(Loss)for the period(After Tax)& other Comprehensive Income (after Tax)	(2.26)	(3.26)	(2.68)	(10.48)	(2.25)
6	Equity Share Capital (Face Value Rs. 10/- each)	708.42	708.42	708.42	708.42	708.42
7	Reserves(excluding Revaluation Reserves) as shown in the audited Balance Sheet of the previous year	-	-	-	(522.94)	(512.46)
8	Earning Per Share (Face Value of Rs. 10/- each)					
	Basic	(0.003)	(0.005)	(0.004)	(0.015)	(0.003)
	Diluted	(0.003)	(0.005)	(0.004)	(0.015)	(0.003)

**Notes:**

- The above is an extract of the detailed format of unaudited Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The detailed financial results and this extract were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 29 May, 2025. The full format of the Quarterly Financial Results are available on the Stock Exchange [www.bseindia.com](http://www.bseindia.com).
- The above Financial Results have been prepared in accordance with Indian Accounting Standard (Ind AS-34), Interim financial reporting as prescribed under Section 133 of the Companies Act, 2013 and with Rule 3 of the Companies (Indian Accounting Standard) Rule, 2015 and the Companies ( Indian Accounting Standard) Amendment Rule 2016.

Place : New Delhi

Date: 29.05.2025

  
 For and on behalf of board of Directors  
**SAMTEL INDIA LIMITED**  
*Satish K. Kaura*  
 Satish K. Kaura  
 Chairman and Managing Director

PARTICULARS OF SHAREHOLDING						
A	1	Public Shareholding	3,961,458	3,961,458	3,961,458	3,961,458
2		Promoters and Promoter Group Shareholding	55.89	55.89	55.89	55.89
		a) Pledged/Encumbered	-	-	-	-
		b) Non - Encumbered	-	-	-	-
		Number of Shares	3,126,485	3,126,485	3,126,485	3,126,485
		Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00
		Percentage of Shares (as a % of the total share capital of the company)	44.11	44.11	44.11	44.11

B	INVESTOR COMPLAINTS	Pending at the beginning of the quarter	NIL	NIL	NIL	NIL
		Received during the quarter	NIL	NIL	NIL	NIL
		Disposed of during the quarter	NIL	NIL	NIL	NIL
		Remaining unresolved at the end of the quarter	NIL	NIL	NIL	NIL

#### NOTES :

- The above results for the quarter and year ended 31st March, 2025 are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 and have been audited by the auditors.
- The Deferred Tax Assets in accordance with Ind-AS 12 "Income Taxes" on account of carried forward Unabsorbed losses/depreciation as per Income Tax Act 1961 have not been recognised since there is no certainty of future taxable income.
- The Company has taken a registration with GST authorities for trading in electronic & other related items and started the trading of specific electronic items. Trading is the only Business Segment of the Company hence the disclosure requirement of Indian Accounting Standard-(Ind-AS 108), "Operating Segments" are not applicable. During the current year, the Company has provided Consultancy Services. In view of the present development, the management has prepared the accounts on a "Going Concern Basis".
- Figures of current quarter are the balancing figures between audited figures in respect of full financial year and the published year to date results up to the third quarter of the current financial year.
- Previous year / period figures have been re-grouped /recast wherever necessary to conform to the current periods classification.
- The Equity Shares of the company were listed on the Bombay Stock Exchange Limited, however, at present the same stand delisted effective 08th May 2024. Aggrieved, the company preferred appeal before the Hon'ble Securities Appellate Tribunal. The Hon'ble Tribunal vide its Order dated April 30, 2025 has directed the Company to make good all the non-compliances to get its equity shares listed again on the Stock Exchange. The company is in the process of making compliance. Once compliance are completed, share of the company will be listed again.
- The above financial results were reviewed and recommended by the Audit Committee of Directors and approved by the Board of Directors in their respective meetings held on 29.05.2025.

Place New Delhi  
Dated 29.05.2025



For and on behalf of Board of Directors  
SAMTEL INDIA LIMITED

*Satish K. Kaura*

Satish K. Kaura  
Chairman and Managing Director

PART-I

Rs in Lakhs

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

Sl No.	Particulars	Current Quarter ended 31-03-2025	Preceding Quarter ended 31-12-2024	Corresponding Quarter ended 31-03-2024	Current Year ended 31-03-2025	Previous Year ended 31-03-2024
		Audited	Audited	Audited	Audited	Audited
1	Income					
	a. Revenue from Operations	0.50	-	-	0.50	-
	b. Other Income	4.28	3.45	32.10	14.63	42.45
	<b>Total Income</b>	<b>4.78</b>	<b>3.45</b>	<b>32.10</b>	<b>15.13</b>	<b>42.45</b>
2	Expenses					
	a. Cost of Material Consumed	-	-	-	-	-
	b. Purchase of Trade Goods	-	-	-	-	-
	c. Change in Inventories ( Increase)/Decrease of finished goods, Work in progress and stock in trade	-	-	0.60	0.60	2.38
	d. Employees benefits expenses	1.57	1.33	1.33	5.55	5.33
	e. Finance Costs	-	-	-	-	-
	f. Depreciation and Amortisation Expense	5.28	5.38	32.85	19.27	36.99
	g. Other Expenditure	-	-	-	-	-
	<b>Total Expenses</b>	<b>6.85</b>	<b>6.71</b>	<b>34.78</b>	<b>25.42</b>	<b>44.70</b>
3	<b>Profit/ (Loss) before Exceptional Items and Tax</b>	<b>(2.07)</b>	<b>(3.26)</b>	<b>(2.68)</b>	<b>(10.29)</b>	<b>(2.25)</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit/ (Loss) before Tax</b>	<b>(2.07)</b>	<b>(3.26)</b>	<b>(2.68)</b>	<b>(10.29)</b>	<b>(2.25)</b>
6	Tax Expense					
	Current Tax	-	-	-	-	-
	Deferred Tax	0.19	-	-	0.19	-
	<b>Income Tax of Earlier Years</b>	<b>0.19</b>	<b>-</b>	<b>-</b>	<b>0.19</b>	<b>-</b>
7	<b>Net Profit/ (Loss) for the Period / Year</b>	<b>(2.26)</b>	<b>(3.26)</b>	<b>(2.68)</b>	<b>(10.48)</b>	<b>(2.25)</b>
8	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss:	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss:	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
9	<b>Total Comprehensive Income for the Period / Year</b>	<b>(2.26)</b>	<b>(3.26)</b>	<b>(2.68)</b>	<b>(10.48)</b>	<b>(2.25)</b>
10	Paid up Equity Share Capital	708.42	708.42	708.42	708.42	708.42
11	Other Equity (Excluding Revaluation Reserve)	-	-	-	(522.94)	(512.46)
12	Earnings Per Share (after extraordinary items) of Rs. Each ( not annualised)					
	a) Basic	(0.003)	(0.005)	(0.004)	(0.015)	(0.003)
	b) Diluted	(0.003)	(0.005)	(0.004)	(0.015)	(0.003)



**SAMTEL INDIA LTD**
**Cash Flow Statement for the period ended March 31, 2025**
**CIN : L31909DL1981PLC426653**
**Rs. in Lakhs**

	Particulars	Current Period ended March 31, 2025 (Audited)	Previous Year ended March 31, 2024 (Audited)
<b>A</b>	<b>Cash flows from operating activities</b>		
	Profit before tax for the year	(10.48)	(2.25)
	Adjustments for:		
	Income tax expense recognised in profit or loss	0.19	-
	Share of profit of associates	-	-
	Share of profit of a joint venture	-	-
	Finance costs recognised in profit or loss	5.55	5.33
	Investment income recognised in profit or loss	-	-
	Gain on disposal of property, plant and equipment	-	-
	Transfer to General Reserve	-	-
	Interest Income	-	-
	Gain on disposal of interest in former associate	-	-
	Net (gain)/loss recorded in profit or loss on financial liabilities designated as at fair value through profit or loss	-	-
	Net (gain)/loss arising on investment measured at fair value through profit or loss	-	-
	Gain arising on effective settlement of legal claim	-	-
		<b>(4.74)</b>	<b>3.08</b>
	(Increase)/decrease in other Non Current Assets		
	Movements in working capital:		
	(Increase)/decrease in other assets	(28.04)	5.15
	Decrease in trade and other payables	-	-
	(Decrease)/increase in other liabilities	(4.88)	(40.35)
	Cash generated from operations	(32.92)	(35.20)
	Income taxes paid	(0.19)	-
	Net cash generated by operating activities	<b>(37.85)</b>	<b>(32.12)</b>
<b>B</b>	<b>Cash flows from investing activities</b>		
	Interest received	-	-
	Sale of Investments	42.88	-
	Net cash (used in)/generated by investing activities	<b>42.88</b>	<b>-</b>
<b>C</b>	<b>Cash flows from financing activities</b>		
	Interest paid / Interest received	(5.55)	(5.33)
	Net cash used in financing activities	<b>(5.55)</b>	<b>(5.33)</b>
	<b>Net increase in cash and cash equivalents</b>	<b>(0.53)</b>	<b>(37.45)</b>
	Cash and cash equivalents at the beginning of the year	6.50	43.95
	Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
	<b>Cash and cash equivalents at the end of the year</b>	<b>5.97</b>	<b>6.50</b>

**Notes :**

(a) Cash and Cash Equivalents comprises of:

Particulars	As on March 31, 2025	As at March 31, 2024
Balances with Banks	5.27	5.80
Deposits held as Margin Money/ Security for Bank Guarantees	0.70	0.70
<b>Total</b>	<b>5.97</b>	<b>6.50</b>

(b) The above Cash Flow Statement as been prepared under the "indirect method" as set out in Ind AS -7.



## SAMTEL INDIA LTD

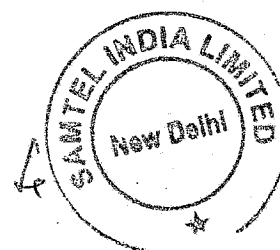
Statement of Assets and Liabilities as at March 31, 2025

CIN: L31909DL1981PLC426653

Rs. in Lakhs

Sl. No.	Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Non- Current Assets</b>		
	(a) Property, Plant and Equipment	-	-
	(b) Capital Work -in-Progress	-	-
	(c) Investment Property	-	-
	(d) Other Intangible Assets	-	-
	(e) Financial Assets		
	(i) Investments	-	42.88
	(ii) Loans	-	-
	(iii) Others	-	-
	(f) Deferred Tax Assets (net)	-	-
	(g) Non- Current Tax Assets (net)	-	-
	(h) Other Non-Current Assets	0.08	0.19
	<b>Total Non - Current Assets</b>	<b>0.08</b>	<b>43.07</b>
2	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Cash and Cash Equivalents	5.27	5.80
	(iv) Bank Balances other than (iii) above	0.70	0.70
	(v) Loans	-	-
	(vi) Others	0.11	0.07
	(c) Other Current Assets	452.24	424.11
	<b>Total Current Assets</b>	<b>458.32</b>	<b>430.68</b>
	<b>Total Assets (1+2)</b>	<b>458.40</b>	<b>473.75</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share Capital	708.42	708.42
	(b) Other Equity	(522.94)	(512.46)
	<b>Total Equity</b>	<b>185.48</b>	<b>195.96</b>
2	<b>Liabilities</b>		
	<b>Non- Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other Financial Liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (Net)	-	-
	<b>Total Non - Current Liabilities</b>	<b>-</b>	<b>-</b>
3	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	8.31	8.81
	(ii) Trade Payables		
	Due to Micro and Small Enterprises	-	-
	Due to Others	-	-
	(b) Other Current Liabilities	264.61	268.98
	(c) Provisions	-	-
	(d) Current Tax Liabilities (net)	-	-
	<b>Total Current Liabilities</b>	<b>272.92</b>	<b>277.79</b>
	<b>Total Equity and Liabilities</b>	<b>458.40</b>	<b>473.75</b>

(0.00)







**Independent Auditor's Report on Standalone Financial Results of Samtel India Limited for the Quarter and year ended 31<sup>st</sup> March, 2025 pursuant to the Regulation 33 of SEBI ( Listing Obligation and Disclosure Requirement s) Regulation 2015 as amended**

To  
The Board of Directors of  
Samtel India Limited

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying Standalone Financial Results of Samtel India Limited ("the Company") for the quarter and year ended 31 March 2025 . ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 and 52 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 Statement:

- i. is presented in accordance with the requirements of Regulation 33, Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended in this regard ; and
- ii. gives 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 loss and other comprehensive loss and other financial information of the Company for the quarter and year ended March 31, 2025.

**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, as amended ("the Act") issued by the Institute of Chartered Accountants of India (ICAI ). Our responsibilities under those Standards are further described in the "*Auditor's Responsibilities for the Audit of the Standalone 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.





**Emphasis on Matter**

- i) Based on our review, we draw attention to the matters pointed out in point no. 3 of the attached financial statement of the current quarter and year ended on March 31, 2025 stating the reason for preparation of financials on going concern basis, as the company has taken legal/statutory registration approvals, and provided consultancy services during the year.
- ii) Further, we draw attention to the matter specified in point No. 6 of the attached financial statement of the current quarter and year ended March 31, 2025 stating that the shares of the Company have been delisted. The Company has preferred an appeal before H'ble Securities Appellate Tribunal (SAT) against the said delisting. The H'ble Tribunal vide its order dated April 30, 2025 has directed the Company to make all compliances and get the shares of the Company listed again. The company is in process of making compliances..

**Management's and Board of Directors' Responsibilities for the Standalone Financial Results**

The standalone financial results for the quarter and the year ended 31<sup>st</sup> March, 2025 has been prepared on the basis of the standalone annual financial statements. The Board of Directors and Management of the Company are responsible for the preparation and presentation of these standalone financial results that gives a true and fair view of the net loss and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards 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 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Management and 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 intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.





The Board of Directors is also responsible for overseeing the Company's financial reporting process.

**(a) Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 standalone 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 Standalone 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 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and 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 standalone 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of the misstatements in the standalone financial results that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

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 control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the Statement is not modified in respect of this matter.

**For R.Sharma & Associates**  
**Chartered Accountants**  
**Firm Registration Number: 003683N**

Rakesh Sharma

Digitally signed by Rakesh  
Sharma  
Date: 2025.05.29 16:11:56  
+05'30'

**CA Rakesh Sharma**  
**Partner**  
**Membership Number 082640**  
**Place: New Delhi**  
**Date: May 29, 20250**  
**UDIN: 25082640BMIQCA9847**