



Ref: MNIL/BSE/2025

Date: 15/05/2025

BSE Limited
Corporate Relationship Department
25th Floor, P.J. Tower,
Dalal Street, Mumbai-400001

Scrip Code: 539767 ISIN: INE216Q01010

Sub: Outcome of the Meeting

Dear Sir/Ma'am,

Pursuant to the Regulation 30 & 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. We wish to inform you that the Board of Directors of the Company has, at its meeting held today i.e. May 15, 2025, at 11:00 A.M. and concluded at 07:50 P.M. inter- alia, transacted and approved the following businesses:

1. Standalone Audited Financial Results of the Company for the fourth quarter and year ended 31st March 2025 along with Reports of Auditor thereon.

The declaration for unmodified opinion on the audit report pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR) is enclosed. Considered and Approved Independent Auditor's Report, Balance Sheet, Profit and Loss and notes to accounts for the Financial Year ended March 31, 2025.

2. Appointment of M/s Chandan J & Associates (M. No. A62350, C.P. No: 27629) as Secretarial Auditor for the Financial Year 2024-25 (Annexure-I)
3. Appointment of M/s Chandni Singla & Associates, Chartered Accountants as Internal Auditor of the Company for the Financial Year 2025-26.(Annexure-II)
4. Statement of Deviation and Variation as per Clause 32(1) for the quarter ended 31st March, 2025 under the SEBI (Listing Obligation and Disclosure Requirements), 2015 (Annexure-III)

We request you to take the above on record.

Thanking You.

Yours Faithfully,

For Mega Nirman & Industries Limited

KANIKA
CHAWLA

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KANIKA CHAWLA
Date: 2025.05.15
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Kanika Chawla
Company Secretary & Compliance Officer

MEGA NIRMAN & INDUSTRIES LIMITED

811-812, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034.

Phone: 011 - 43590917||email: secretarial.mnil@gmail.com

CIN: L43219DL1983PLC015425



Annexure-I

Details with respect to Regulation 30 read with Schedule III of the Listing Regulations, SEBI Circular SEBI Circular bearing Ref. No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Appointment of Secretarial Auditor:

S. No.	Particulars	Details
1.	Name	M/s Chandan J & Associates (Mr. Chandan Jha, Sole Proprietor)
2.	Reason for Change i.e. Appointment	Appointment as the Secretarial Auditor for the FY 2024-25
3.	Date of appointment	15 th May, 2025
4.	Brief Profile	Firm of Practicing Company Secretary having an experience of 1 year in the field of Secretarial and legal Compliances.
5.	Disclosures of Relationship between Directors	Not Applicable

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Annexure-II

Details with respect to Regulation 30 read with Schedule III of the Listing Regulations, SEBI Circular SEBI Circular bearing Ref. No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Appointment of Internal Auditor:

S. No.	Particulars	Details
1.	Name	Chandni Singla & Associates
2.	Reason for Change i.e. Appointment	Appointment as an Internal Auditor for the FY 2025-26
3.	Date of appointment	15 th May, 2025
4.	Brief Profile	This is a team of distinguished chartered accountant, corporate financial advisors and tax consultants in India. This firm of chartered accountants represents a coalition of specialized skills that is geared to offer sound financial solutions and advices. The organization is a congregation of professionally qualified and experienced persons who are committed to add value. Experience in accounts outsourcing, auditing, company formation in India, Business taxation, corporate compliance, starting business in India, registration of foreign companies, transfer pricing, tax due diligence, taxation of expatriates etc.
5.	Disclosures of Relationship between directors	Not Applicable

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STATEMENT OF DEVIATION / VARIATION IN UTILISATION OF FUNDS RAISED

Annexure-III

Name of listed entity	Mega Nirman & Industries Limited
Mode of Fund Raising	Preferential Issues
Date of Raising Funds	07/02/2024 (Date of Allotment)
Amount Raised (Rs. in Crores)	Preferential issue amounting of Rs. 34.50 Crores, the Company received 8.62 Crores (25% as subscription money) during the quarter ended March 31, 2024
Report filed for Quarter ended	31 st March, 2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
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	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation/Variation	Not applicable
Comments of the Audit Committee after review	Not applicable
Comments of the auditors, if any	Not applicable

Objects for which funds have been raised and where there has been a deviation, in the following table

Original Object	Modified Object, if any	Original Allocation (Rs. in Crores)	Modified allocation, if any	Funds Utilized Rs. in Crores)*	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Working capital requirements, including repayment or prepayment thereof, meeting various expenditure of the Company including contingencies and	Not Applicable	8.62	Not Applicable	8.62	NIL	Note 1

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capital expenditure, including towards development, refurbishment and renovation of our assets and any other cost incurred towards the main business objects of the Company; and financing of business opportunities, strategic initiatives; and general corporate purpose						
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**Cumulative fund utilized as on March 31, 2024*

Note 1: The Company on February 07, 2024, has allotted 2,30,00,000 (Two Crore and Thirty Lakhs Only) fully Convertible Warrants ('Warrants'), carrying a right exercisable by the Warrant holder to subscribe to one Equity Share per Warrant, to persons belonging to "Non-Promoter/Public Category" on preferential basis at an issue price of Rs. 15/- per Warrant and the Company has received Rs.8.62 Crores as subscription money of Convertible warrant into equity issued on preferential basis, full amount has been utilised for above objects as on March 31, 2024.

For Mega Nirman & Industries Limited

Ramanuj

Murlinarayan

Darak

Ramanuj Murlinarayan Darak

Wholetime Director

DIN: 08647406

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Ramanuj Murlinarayan
Darak
Date: 2025.05.15 17:37:20
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CIN: L43219DL1983PLC015425



May 15th, 2025

To,
BSE Limited
Department of Corporate Services
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai-400001

Sub: Declaration pursuant to Regulation 33(3) (d) of the SEBI (LODR), 2015

Dear Sir/Ma'am,

Declaration pursuant to Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, we do hereby confirm that the statutory Auditors of the Company, M/s ANSK & Associates, Chartered Accountants FRN: 026177N have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the year ended March 31, 2025.

We request you to kindly take note of this information on your record and acknowledge.

Thanking You,

For Mega Nirman & Industries Limited

Ramanuj
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Ramanuj Murlinarayan Darak
Wholetime Director
DIN: 08647406

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MEGA NIRMAN & INDUSTRIES LIMITED						
Regd. Office: 811-812 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034						
Email Id: secretarial.mnil@gmail.com, Website: www.mnil.in						
CIN: L43219DL1983PLC015425, Ph: 011-43590917						
Statement of Audited Financial Results for the Quarter/Year ended as on 31st March, 2025						
S. No.	Particulars	Quarter Ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations	183.05	513.62	-	696.67	-
II	Other Income	38.29	16.43	13.37	85.83	23.97
III	Total Revenue from operations (net) (I+II)	221.35	530.05	13.37	782.50	23.97
IV	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	173.71	498.90	-	663.98	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(9.67)	(8.63)	-	(9.67)	-
	(d) Employee benefits expense	18.30	11.84	6.33	45.83	19.65
	(e) Finance Costs	3.23	0.50	0.01	3.96	0.01
	(f) Depreciation and amortisation expense	0.78	0.50	0.75	2.62	1.63
	(g) Other expenses	36.54	12.70	36.15	68.70	56.06
	Total Expenses	220.88	515.82	43.24	775.42	77.35
V	Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)	0.47	14.23	(29.87)	7.08	(53.38)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (Loss) before extraordinary items and Tax (V-VI)	0.47	14.23	(29.87)	7.08	(53.38)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/ (Loss) before Tax (VII-VIII)	0.47	14.23	(29.87)	7.08	(53.38)
X	Tax Expenses					
	- Current Tax	-	-	-	1.56	-
	- Deferred Tax	-	-	-	0.23	0.04
XI	Profit/ (Loss) for the period from continuing operations (IX-X)	0.47	14.23	(29.87)	5.29	(53.41)
XII	Net Profit/ (Loss) from discontinuing operation (before Tax)	0.47	14.23	(29.87)	5.29	(53.41)
XIII	Tax Expense of discontinuing	-	-	-	-	-
XIV	Net Profit/ (Loss) from discontinuing operation after Tax	-	-	-	-	-
XV	Net Profit/ (Loss) for the Period (XI+XIV)	0.47	14.23	(29.87)	5.29	(53.41)
XVI	Share of profit / (loss) of associates	-	-	-	-	-
XVII	Share of profit / (loss) of Minority Interest	-	-	-	-	-
XVIII	Net Profit/ (Loss) after taxes, minority interest and share of profit/(loss) of associates	0.47	14.23	(29.87)	5.29	(53.41)
XIX	Other Comprehensive Income	-	-	-	-	-
XX	Total Comprehensive Income for the period (XVIII+XIX)	0.47	14.23	(29.87)	5.29	(53.41)
XXI	Paid-up equity share capital (Face value of Rs.10/- per share)	334.75	334.75	334.75	334.75	334.75
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-
XXIII	Earning Per Share (of ₹ 10/- each) (not annualised)					
	A) Basic					
	B) Diluted	0.01	0.43	(0.89)	0.16	(1.60)

Notes:

- The audited Financial Results of the Company has been prepared in accordance with the Indian Accounting Standard (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The above audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 15, 2025. There are no qualifications in the report issued by the Auditors.
- The Company does not have any Exceptional or Extraordinary items to report for the above period.
- The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.
- This statement is as per Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015

For Mega Nirman & Industries Limited

Ramanuj
Murlinarayan
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Ramanuj Murlinarayan
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Date: 2025.05.15 19:41:13
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Place: New Delhi
Date: 15.05.2025

Ramanuj Murlinarayan Darak
Wholetime Director
DIN: 08647406

MEGA NIRMAN & INDUSTRIES LIMITED			
Regd. Office: 811-812 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034			
Email Id: secretarial.mnil@gmail.com, Website: www.mnil.in			
CIN: L43219DL1983PLC015425, Ph: 011-43590917			
		STATEMENT OF ASSETS AND LIABILITIES	
		(Amount in Lacs)	
	Particulars	CURRENT YEAR ENDED 31.03.2025	PREVIOUS YEAR ENDED 31.03.2024
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipment	24.86	5.25
	(b) Capital Work-in-Progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	-	-
	(e) Financial Assets		
	(i) Investments	-	20.00
	(ii) Loans	-	80.00
	(iii) Trade receivables	131.85	714.79
	(f) Other Non current Assets	51.46	52.23
	(g) Deferred Tax Assets	0.53	0.76
	Sub-total - Non-current assets	208.70	873.03
2	Current assets		
	(a) Inventories	9.67	-
	(b) Financial Assets		
	(i) Investments	4.6725	
	(ii) Loans	416.36	253.86
	(iii) Cash and cash equivalents	36.90	3.61
	(iv) Bank Balance other than (ii) above	214.98	815.09
	(v) Trade Receivables	491.70	-
	(c) Other Current Assets	18.89	7.62
	(d) Current Tax Assets	3.65	5.00
	Sub-total - Current assets	1,196.82	1,085.18
	TOTAL - ASSETS	1,405.52	1,958.21
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	334.75	334.75
	(b) Other Equity	974.40	969.11
	Sub-total - Equity	1,309.15	1,303.86
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities	-	-
	(i) Trade Payables	-	559.40
	(b) Loans	-	-
	(c) Deferred Tax Liabilities	-	-
	Sub-total - Non-current liabilities	-	559.40
	Current liabilities		
	(a) Financial Liabilities		
	(i) Trade Payables	91.12	92.30
	(b) Provisions	1.35	0.53
	(c) Other current Liabilities	3.89	2.12
	Sub-total - Current liabilities	96.37	94.95
	TOTAL - EQUITY AND LIABILITIES	1,405.52	1,958.21

For Mega Nirman & Industries Limited

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Ramanuj Murlinarayan Darak
Wholetime Director
DIN: 08647406

Place: New Delhi
Date: 15.05.2025

MEGA NIRMAN & INDUSTRIES LIMITED

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CASH FLOW STATEMENT (INDIRECT METHOD)

Particulars	CURRENT YEAR ENDED 31.03.2025	CURRENT YEAR ENDED 31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	7.08	(53.38)
Add: Adjustment For		
Depreciation	2.62	1.63
Interest Income	(62.42)	(23.97)
Reversal of Provision for Tax	-	(0.01)
Operatine Profit Before Working Capital Change	(52.71)	(75.73)
Adjustment For		
(Increase)/decrease in Loans & Advances	(82.49)	19.08
(Increase)/decrease in Trade Receivables	91.25	(0.75)
(Increase)/decrease in Other Current Assets	(11.27)	(3.06)
(Increase)/decrease in Inventories	(9.67)	-
(Increase)/decrease in Current Tax Assets	1.34	(2.48)
(Increase)/decrease in other non current assets	0.77	
Increase/(decrease) in Trade Payables	(560.57)	(5.78)
Increase/(decrease) in Current Liabilities	2.59	1.33
Cash Generated from Operation	(568.07)	8.34
Less: Direct Tax	(1.56)	-
NET CASH FROM OPERATING ACTIVITIES (A)	(622.34)	(67.39)
CASH FLOW FROM INVESTING ACTIVITIES		
Written of Investment	20.00	
Investment in equity instrumnts	(4.67)	
Investments in bank deposits	600.11	(815.09)
Purchase of property, plant and equipments	(22.24)	(2.81)
NET CASH FROM INVESTING ACTIVITIES (B)	593.20	(817.90)
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Income	62.42	23.97
Money received under share warrants	-	862.50
NET CASH FROM FINANCING ACTIVITIES (C)	62.42	886.47
Net Changes in Cash & Cash Equivalentents (A+B+C)	33.29	1.19
Opening balance of Cash & Cash Equivalentents	3.61	2.42
Closing Balance of Cash & Cash Equivalentents	36.90	3.61
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	(33.29)	(1.19)

For Mega Nirman & Industries Limited

Ramanuj

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Date: 2025.05.15 19:41:48
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Place: New Delhi

Date: 15.05.2025

Ramanuj Murlinarayan Darak**Wholetime Director****DIN: 08647406**



ANS K & ASSOCIATES

CHARTERED ACCOUNTANTS

OFFICE :705, B-08, GDITL Tower, Netaji Subhash Place

Pitampura, New Delhi-110034

OFFICE NO. 011-46010089

EMAIL :amccorporateservices@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF MEGA NIRMAN & INDUSTRIES LIMITED

Report on the audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying Statement of Standalone Financial Results of **Mega Nirman and Industries Limited** ("the Company") for the quarter and year ended **March 31, 2025** ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i. presents financial results in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Listing Regulation 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 standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2025.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those 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 results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.
4. We draw attention to our previous review report dated January 24, 2025, for the quarter ended December 31, 2024, and our audit report dated May 14, 2024, for the financial year ended March 31, 2024, wherein we had expressed a Disclaimer of Opinion due to the lack of sufficient appropriate audit evidence in respect of certain key balances.

During the quarter ended March 31, 2025, the Management has appropriately accounted for and disclosed the relevant matters in the financial statements, in accordance with the applicable financial reporting framework.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

5. These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
6. 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 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.
7. In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

8. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
9. 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

10. The standalone annual financial results include the results for the Quarter and year ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial years which were subject to limited review by us, as required under the Listing Regulation.

For A N S K & Associates

Chartered Accountants

Firm's Registration No. 026177N

AKHIL
MITTAL

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AKHIL MITTAL
Date: 2025.05.15
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(CA Akhil Mittal)

Partner

M.No. 517856

Date: 15.05.2025

Place: New Delhi

UDIN: **25517856BMKXIP1787**