OCL IRON AND STEEL LIMITED
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CIN:L27102OR2006PLC008594, website- www.oclsteel.com

Ref.No.: OISL/BSE/NSE/2022-23

Date: September 2, 2022

To,

BSE Limited Phiroze Jeejeebhoy, Towers Limited Dalal Street, Mumbai - 4000 01 **Scrip Code: 533008**	**National Stock Exchange of India Limited,** Exchange Plaza, Bandra Kurla Complex, Bandra (E) Mumbai - 400 051 **Symbol: OISL**

Subject: Cash Flow Statement in respect of Un-audited Standalone Financial Results for the quarter and half year ended September 30, 2021

Dear Sir/Madam,

With reference to our corporate announcement dated **September 1, 2022** in which we have submitted financial results and auditor's report thereon for the quarter and half year ended September 30, 2021, this is to inform you that we inadvertently missed out to attach Cash Flow Statement alongwith the aforesaid financial results. To rectify the same, we hereby submitting Cash Flow Statement for the standalone financial results for the quarter and half year ended September 30, 2021.

You are requested to take the same on your record and oblige.

Thanking You,
Yours faithfully,

For OCL Iron and Steel Limited
(Company under Corporate Insolvency Resolution Process)

Khushboo Gupta
Company Secretary

Statement of Standalone unaudited Financial results for the quarter and half year ended 30th September, 2021

Part - I

(Rupees In Lakhs)

S.No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited (Restated)
1	Revenue						
	-Revenue from operations	45.29	138.80	248.95	184.09	283.28	1,434.51
	-Other Income	12.50	-	-	12.50	6.20	31.43
	Total Revenue	**57.79**	**138.80**	**248.95**	**196.59**	**289.48**	**1,465.93**
2	Expenses						
	-Cost of Material consumed	0.00	1.65	25.20	1.65	25.20	910.67
	-Changes in inventories of finished goods, work in progress and stock in trade	-	-	62.15	-	62.15	62.15
	-Employee Benefits Expense	273.24	276.49	267.20	549.74	558.03	1,140.53
	-Finance Costs	19,767.35	6,833.52	4,254.86	26,600.87	10,020.44	20,595.22
	-Depreciation & Amortization Expense	2,224.73	2,223.57	2,250.69	4,448.30	4,476.92	8,929.36
	-Other Expenses	118.38	84.79	93.16	203.17	137.81	506.92
	Total Expenses	**22,383.71**	**9,420.02**	**6,953.26**	**31,803.73**	**15,280.54**	**32,144.85**
3	**Loss before exceptional item and tax (1-2)**	**(22,325.92)**	**(9,281.22)**	**(6,704.31)**	**(31,607.14)**	**(14,991.06)**	**(30,678.92)**
4	Exceptional items	-		-		2,447.04	2,107.01
5	**Loss before tax (3-4)**	**(22,325.92)**	**(9,281.22)**	**(6,704.31)**	**(31,607.14)**	**(17,438.09)**	**(32,785.93)**
6	Tax expenses	-	-	-	-	-	-
7	**Profit/(loss) for the period (3-4)**	**(22,325.92)**	**(9,281.22)**	**(6,704.31)**	**(31,607.14)**	**(17,438.09)**	**(32,785.93)**
8	Other Comprehensive Income (net of tax)	-	-	-	-		-
9	**Total comprehensive Income (5+6)**	**(22,325.92)**	**(9,281.22)**	**(6,704.31)**	**(31,607.14)**	**(17,438.09)**	**(32,785.93)**
10	**Paid-up equity share capital (Face Value of Rs.1 each)**	1,453.10	1,453.10	1,453.10	1,453.10	1,453.10	1,453.10
11	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year						(1,59,092.42)
12	**Earning Per Share (not annualised)**						
	(a) Basic	(15.36)	(6.39)	(4.61)	(21.75)	(12.00)	(22.56)
	(b) Diluted	(10.69)	(3.86)	(3.21)	(15.14)	(8.35)	(16.11)

Notes to financial results:

1. The corporate insolvency resolution process ("CIRP") of OCL Iron and Steel Limited ('the Company'/'Corporate Debtor') was initiated vide order of Hon'ble National Company Law Tribunal, Cuttack Bench ("NCLT") dated 20th September, 2021 ("ICD") pursuant to an Application filed by a Financial Creditor under Section 7 of the Insolvency and Bankruptcy Code 2016 ("Code") and Mr. Shiv Nandan Sharma was appointed as the Interim Resolution Professional ("IRP") of the Company. Pursuant to the decision of the Committee of Creditors ("CoC") at the meeting of the CoC of the Company held on October 20, 2021, it was resolved to replace Mr. Shiv Nandan Sharma with Mr. Vijaykumar V. Iyer as the Resolution Professional of the Company and the CoC filed an application bearing I.A. (IB) No. 120/CB/2021 before the NCLTseeking for replacement of the IRP. The NCLT approved the replacement of the IRP and appointed Mr. Vijay Kumar V. Iyer as the Resolution Professional ("RP") of the Company vide its order dated November 25, 2021 ("Order") which was uploaded on the website of NCLT on 07.12.2021.

2. Pursuant to the Order dated 20.09.2021, in terms of Section 17 of the Code, the power of the Board of directors stands suspended and are vested in the RP.

3. These results have been signed by Mr. Sanjeev Agraj (Director), confirming, accuracy & completeness of the results and taken on record by Mr. Vijaykumar V. Iyer (Resolution Professional).

4. With respect to the financial results for the quarter ended 30th September, 2021 and for the period from 1st April, 2021 to 30th September, 2021, the RP has takenthe same on record solely for the purpose of ensuring compliance by the Corporate Debtor with applicable laws, and subject to the following disclaimers:
(i) The RP has assumed control of the Corporate Debtor with effect from 07.12.2021 and therefore was not in control of the operations or the management of the Corporate Debtor to which the underlying report pertains to;
(ii) The RP has taken the report on record in good faith and accordingly, no suit, prosecution or other legal proceeding shall lie against the RP in terms of Section 233 of the Code;
(iii) No statement, fact, information (whether current or historical) or opinion contained herein should be construed as a representation or warranty, express or implied, of the RP including, his authorized representatives and advisors;
(iv) The RP while taking recordthe financial results, has relied upon the assistance provided by the directors of the Corporate Debtor, and certifications, representations and statements made by the directors of the Corporate Debtor, in relation to these financial results. The statement of financial results of the Corporate Debtor for the quarter ended September 30, 2021 and for the period from 1st April 2021 to 30th September 2021 have been taken on record by the RP solely on the basis of and on relying the aforesaid certifications, representations and statements of the aforesaid directors and the erstwhile management of the Corporate Debtor. For all such information and data, the RP has assumed that such information and data are in the conformity with the Companies Act, 2013 and other applicable laws with respect to the preparation of the financial results and that they give true and fair view of the position of the Corporate Debtor as of the dates and period indicated therein. Accordingly, the RP is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial results.
(v) In terms of the provisions of the Code, the RP is required to undertake a review of certain transactions. Such review for the period to which underlying report pertains to has been completed.

5. Considering the current operating levels of the Company, and the ongoing CIRP it is not possible to determine:
a. Impairment, if any, in the economic value of the fixed assets, capital work in progress;
b. Diminution, if any, in the value of investments.

6. Trade receivables, loans & advances and other recoverable at September 30th, 2021, which also includes balances from group entities pertaining to prior years, are subject to confirmation/reconciliation and currently recoverability is not ascertainable.

7. The company had issued 4,35,00,000 (2% Non-cumulative, Redeemable) Preference Shares of Rs. 10/- each at a premium of Rs. 90/- each amounting to Rs. 43,50,00,000 on 30th July, 2010 and 95,05,000 (2% Non-cumulative, Redeemable) Preference Shares of Rs. 10/- each at a premium of Rs. 90/- each amounting to Rs. 9,50,50,000 on 17th August, 2010. As per the terms and conditions of the Preference shares, the preference shares will not be due for redemption before 10 (Ten) years and not later than 12 (Twelve) years from the date of allotment. However, the term of redemption was inadvertently mentioned 18 (Eighteen) years instead of 12 (Twelve) years in the Financial Statements of previous years, which is now being rectified as 12 years (original term period of redemption of preference shares). At the time of First time adoption of Ind AS, the company has errorneously determined financial liability in case of Preference Share Capital based on 18 Years. Being Material error, the Equity and Liability component of Preference shares along with intetest on Liability component has been re-measured and therefore given effect in the restated results relating to previous quarters.

8. The company provides depreciation on straight line method. During the year, company found material errors in calculation of depreciation based on straight line method, which is recalculated and given effect in the restated financial statements.

OCL IRON AND STEEL LIMITED

9	Previous period figures have been regrouped/ reclassified, wherever considered necessary to conform to the current period presentation.

For OCL IRON AND STEEL LIMITED
(Company under Corporate Insolvency Resolution Process)

Mr. Sanjeev Agra
Director
DIN: 08882503

Date: September 1, 2022
Place: New Delhi

Part-II

SEGMENT REPORTING

Segmentwise Revenue, Results, Assets and Liabilities

(Rupees In Lakhs)

Particulars	Standalone					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited (Restated)
Segment Revenue						
a) Steel	8.62	0.00	0.00	8.62	0.00	0.00
b) Power	-	0.00	0.00	0.00	0.00	0.00
c) Auto	49.17	138.80	248.95	187.97	283.28	1,434.51
Total	57.79	138.80	248.95	196.59	283.28	1,434.51
Less : Inter segment	0.00		0.00	0.00	0.00	0.00
Total	57.79	138.80	248.95	196.59	283.28	1,434.51
Segment Results [Profit/(Loss) before Tax and Interest]	-					
a) Steel	(1,174.69)	(1,172.44)	(1,259.68)	(2,347.14)	(4,408.50)	(6,839.97)
b) Power	(295.53)	(295.53)	(259.65)	(591.05)	(519.30)	(1,038.60)
c) Auto	(1,083.09)	(977.61)	(929.62)	(2,060.70)	(1,977.62)	(4,647.49)
d) Unallocated	(5.26)	(2.12)	(0.51)	(7.38)	(512.24)	335.35
Total	(2,558.57)	(2,447.70)	(2,449.45)	(5,006.27)	(7,417.66)	(12,190.71)
Less : Interest	19,767.35	6,833.52	4,254.86	26,600.87	10,020.44	20,595.22
Profit before Tax	(22,325.92)	(9,281.22)	(6,704.31)	(31,607.14)	(17,438.09)	(32,785.93)
Segment Assets						
a) Steel	58,277.80	58,791.65	55,448.01	58,277.80	55,448.01	57,595.09
b) Power	31,837.61	30,797.74	34,985.61	31,837.61	34,985.61	34,813.50
c) Auto	45,636.21	46,693.59	50,781.04	45,636.21	50,781.04	48,155.44
d) Unallocated	35,487.42	37,237.63	35,518.42	35,487.42	35,518.42	35,468.65
Total	1,71,239.03	1,73,520.61	1,76,733.08	1,71,239.03	1,76,733.08	1,76,032.68
Segment Liabilities						
a) Steel	2,02,320.72	1,96,341.25	1,74,388.43	2,02,320.72	1,74,388.43	1,91,424.52
b) Power	14,276.79	13,951.95	5,935.43	14,276.79	5,935.43	13,627.08
c) Auto	1,22,827.50	1,09,090.19	99,250.32	1,22,827.50	99,250.32	1,07,586.06
d) Unallocated	21,060.48	21,056.02	20,930.71	21,060.48	20,930.71	21,034.34
Total	3,60,485.49	3,40,439.40	3,00,504.89	3,60,485.49	3,00,504.89	3,33,672.00

For OCL IRON AND STEEL LIMITED

(Company under Corporate Insolvency Resolution Process)

Mr. Sanjeev Agrawal

Director

DIN: 08882503

Date: September 1, 2022

Place: New Delhi

Statement of Assets and Liabilities

(Rupees In Lakhs)

Particiulars	Standalone	
	As at 30.09.2021	As at 31.03.2021
	(Unaudited)	Audited (Restated)
ASSETS		
1- Non-current assets		
(a) Property, plant and equipment	1,21,810.06	1,26,259.70
(b) Capital work-in-progress	4,570.22	4,570.22
Financial assets		
(a) Investment	-	-
(b) Other Financial Assets	394.81	385.38
(c) Deferred tax assets (net)	34,892.37	34,892.37
(d) Other non-current assets	1,835.31	2,155.30
Sub total-Non-current assets	1,63,502.76	1,68,262.96
2- Current assets		
(a) Inventories	1,054.86	1,083.82
(b) Financial assets		
(ii) Trade receivables	1,626.59	1,614.21
(iii) Cash and cash equivalents	141.05	119.78
(iv) Other financial assets	53.67	72.23
(c) Current Tax Asets(Net)	382.71	381.16
(d) Other current assets	4,477.39	4,498.52
Sub total-Current assets	7,736.27	7,769.72
TOTAL-ASSETS	1,71,239.03	1,76,032.68
EQUITY AND LIABILITIES		
1- Equity		
(a) Equity share capital	1,453.10	1,453.10
(b) Other equity	(1,90,699.56)	(1,59,092.42)
(c) Money received against share warrants		-
Sub total-Equity	(1,89,246.46)	(1,57,639.32)
2- Liabilities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	48,551.49	45,737.70
(b) Provisions	649.41	643.73
(c) Other non-current liabilities	66,009.63	66,046.58
Sub total-Non-current liabilities	1,15,210.53	1,12,428.02
3- Current liabilities		
(a) Financial liabilities		
(i) Borrowings	7,444.48	7,164.25
(ii)Trade payables	19,085.43	18,435.91
(ii.a) Total outstanding dues of Micro enterprises & Small enterprises	79.09	79.09
(ii.b) Total outstanding dues other than Micro enterprises & Small enterprises	19,006.34	18,356.82
(iii) Other financial liabilities	2,05,742.88	1,82,470.86
(b) Other current liabilities	12,801.48	12,991.58
(c) Provisions	200.70	181.39
Sub total-Current liabilities	2,45,274.96	2,21,243.98
TOTAL EQUITY AND LIABILITIES	1,71,239.03	1,76,032.68

For OCL IRON AND STEEL LIMITED
(Company under Corporate Insolvency Resolution Process)

Mr. Sanjeev Agrawal
Director
DIN: 08882503

Date: September 1, 2022
Place: New Delhi

Standalone Statement of Cash Flow for the Six Months ended 30th September, 2021

(Rupees in Lakhs)

	Particulars	For the Year Ended 30.09.2021	For the Year Ended 31.03.2021(Restated)
A	Cash Flow From Operating Activities		
	Loss Before Tax	(31,607.14)	(32,785.92)
	Adjustment for: OCI		
	Depreciation & Amortization Expense	4,448.30	8,929.36
	Finance Costs	26,600.87	20,595.22
	Interest Income	(0.88)	(0.06)
	(Profit)/ Loss on disposal of Property,Plant & Equipment	-	(31.36)
	Exceptional items	-	2,107.01
	Operating Profit Before Working Capital Changes	(558.85)	(1,185.76)
	Adjustment For Working Capital Changes		
	Inventories	28.97	985.64
	Trade receivables	(12.38)	(14.12)
	Other Financial Assets	9.13	25.60
	Other Current Assets	341.12	81.06
	Current Liabilities, Non Current Liabilities and Provisions	212.62	-67.67
	Net Cash Flow From Working Capital Changes	579.46	1,010.52
	Cash Flow From Operating Activities	20.61	-175.24
	Income Tax (Paid) / Refund (incl TDS)	(1.56)	(8.16)
	Net Cash Flow From Operating Activities	19.06	(183.40)
B	Cash Flow From Investing Activities		
	Payment for purchase of Property,Plant & Equipment	-	5.61
	Proceeds from disposal of Property,Plant & Equipment	1.33	125.04
	Changes to Capital Work In Progress , Non Current Assets	-	(0.05)
	Interest Income Received	0.88	0.06
	Net Cash Flow From Investing Activities	2.21	130.67
C	Cash Flow From Financing Activities		
	Repayment of Long Term Borrowings	-	-
	Issue of share warrants	-	-
	Proceeds from Issue of equity Share	-	-
	Finance Expenses Paid	-	-
	Net Cash Flow From Financing Activities	-	-
	Net Increase /(Decrease) In Cash or Cash Equivalents	21.27	(52.73)
	Cash and Cash Equivalents at the beginning of the year	119.78	172.51
	Cash and Cash Equivalents at the end of the year	141.05	119.78

For OCL IRON AND STEEL LIMITED
(Company under Corporate Insolvency Resolution Process)

Sanjeev Agra
Director
DIN : 08882503

Place : New Delhi
Date: September 1, 2022

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INDEPENDENT AUDITORS' REVIEW REPORT

Independent Auditor's Review Report on Unaudited Standalone Quarterly Financial Results of the OCL Iron and Steel Limited for the quarter ended 30th September, 2021 and for the period from 1st April, 2021 to 30th September, 2021 pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Resolution Professional
OCL Iron and Steel Limited

Dear Sir,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2021 and for the period from 1st April, 2021 to 30th September, 2021.

- We have reviewed the accompanying standalone unaudited financial results ("Statement") of OCL Iron and Steel Limited ("the Company") for the quarter ended 30th September, 2021 and for the period from 1st April, 2021 to 30th September, 2021 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended from time to time and read with relevant circulars issued by the SEBI ("the Listing Regulations").

- Corporate Insolvency Resolution Process ("CIRP") has been initiated against OCL Iron and Steel Limited vide an order of Cuttack bench of the National Company Law Tribunal ("NCLT") dated September 20, 2021 under the provisions of the Insolvency and Bankruptcy Code, 2016 (Code). Pursuant to the order, the power of the Board of Directors of the Company stands suspended. Mr. Shiv Nandan Sharma, was appointed as the Interim Resolution Professional (IRP) by the NCLT vide order dated September 20, 2021. Subsequently, Mr. Vijaykumar V. Iyer was appointed as the Resolution Professional (RP) by the NCLT vide order dated November 25, 2021. In view of the ongoing CIRP, the power of the Board of Directors of the Company stands suspended.
  The Resolution Professional had filed an application for the extension of 90 days before the Hon'ble NCLT, Cuttack Bench, on the basis of resolution passed by the CoC (Committee of Creditors) for seeking extension of 90 days as sought by Prospective resolution Applicants (PRAs) to submit the Resolution Plan. Accordingly, the Hon'able NCLT, "Cuttack Bench" vide their order dated 07th March 2022, approved the extension of CIRP period by 90 days (i.e. from 180 days to 270 days), in addition to its earlier order specifying exclusion of 29 days from 180 days of CIRP period.
  Further, the adjudicating Authority vide its order dated 8th July 2022, approved the extention of 60 days beyond the 270 days of CIRP Period.

MUKESH KUMAR JAIN AND CO. Chartered Accountants FRN-016619W

- As per Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, the standalone financial results of the Company submitted to the stock exchange shall be signed by the Chairperson or Managing Director or Whole Time Director or in the absence of all of them, it shall be signed by any Director of the Company who is duly authorized by the Board of Directors to sign the standalone financial results.

- The Statement has been signed by Mr. Sanjeev Agraj (Director) of the Company and taken on record by Mr. Vijaykumar V. Iyer (Resolution Professional).

- This Statement which is the responsibility of the Company's Management and has been approved by the directors of the Company and taken on record by the RP in their meeting held on 01st September 2022 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

- 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. 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.

Basis of Qualified Conclusion

- As a result of the company's ongoing losses, its reported net worth is negative as its total liabilities exceed its total assets. This situation indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. The accounts, however, have been prepared by the management on a going concern basis for the reason stated in the aforesaid note., We are unable to obtain sufficient and appropriate audit evidence regarding management's use of the going concern basis of accounting in the preparation of the financial results, in view of ongoing CIRP and matters pending before regulatory authorities, the outcome of which cannot be presently ascertained.

MUKESH KUMAR JAIN AND CO. Chartered Accountants FRN 010619W

- As per "Indian Accounting Standard 36" which talks about impairment of asset, if the carrying amount of the asset is more than recoverable amount then asset need to be impaired and as per "Indian Accounting Standard 109" on financial instruments which also contains provisions of impairment of financials assets through expected credit loss method basis these provisions we were required to seek for any impairment obligations from management but since the corporate debtors is still under the process CIRP and resolution professional and committee of creditors are in the process of finalization successful resolution applicant and the management has not determined value in use, thus impairment of Fixed Assets including Capital Work In Progress , advances given to related parties , accordingly we are unable to ascertain the effect of the same on the Financial statements.

- For the same reasons as stated above, the Management has not stated the inventories at the lower of cost and net realizable value but has stated them solely at cost, which constitutes a departure from the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013. However, we could not ascertain the confirmation about the existence and technical obsolescence of inventory.

- Trade receivables, loans & advances and other recoverable at September 30th, 2021, which also includes balances from group entities pertaining to prior years, are subject to confirmation/reconciliation and currently recoverability is not ascertainable.

- The certainty about the realisation of unused tax losses and MAT credit available cannot be determined at this time due to the continuing corporate insolvency resolution process. As a result, the applicable MAT credit and adjustment to deferred tax (net) have not been taken into account.

Emphasis of Matter:

- Previous Year Comparatives

  ✔ The previous year's financial statements have been audited by a firm other than Mukeshkumar Jain & Co.

  ✔ The term of redemption of preference shares (2% non-cumulative, redeemable) was inadvertently mentioned 18 (Eighteen) years instead of 12 (Twelve) years in the previous Financial Statements, which is now being rectified as 12 years (original term period of redemption of preference shares). At the time of First adoption of Ind AS, (i.e., financial year ended 2015) the company had erroneously determined the financial liability in case of Preference Share Capital based on an 18 Year redemption period. Being a Material error, the Equity and Liability component of Preference shares along with interest on Liability component has been re-measured and therefore given effect in the restated annual accounts for the financial year ended 31 March 2021.

MUKESH KUMAR JAIN AND CO. Chartered Accountants FRN 016619W

✔ The company uses the straight-line depreciation approach. The company identified significant flaws in the straight-line method's depreciation computation in past years, which has been corrected and reflected in the restated financial accounts.

Qualified Conclusion

Based on our review conducted as above, no matter other as stated in Basis for Qualified Conclusion, has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 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 Mukeshkumar Jain & Co.
Chartered Accountants

Rochak Gupta

MUKESHKUMAR JAIN AND CO. Chartered Accountants FRN-0106619W

CA. Rochak Gupta
Partner

M.No. 449691
UDIN: 22449691AQNKCF5096

Date: September 1, 2022
Place: New Delhi

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