	(Rs. in lakhs) Standalone Consolidated											
Particulars									Half Year ended		Year end	
		30-Jun-24		30-Sep-24	ar ended 30-Sep-23	Year ended 31-Mar-24	30-Sep-24	Quarter ende 30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-2
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
. Revenue from operations	725.36	709.85	2,754.87	1,435.21	3,601.81	6,381,29	857.46	738.24	2.948.33	1,595.70	3,918.04	7,031.6
Other income	142.31	99.42	124.18	241.73	180.46	368.87	165.95	117.42	131.35	283.37	193.63	407.7
Il Total income (i+II)	867.67	809.27	2,879.05	1,676.94	3,782.27	6,750.16	1,023.41	855.66	3,079.68	1,879.07	4,111.67	7,439.4
V. Expenses	007.07	000.21	2,010.00	1,070.04	0,102.27	0,700.10	1,020.41	000.00	0,070.00	1,070.07	4,111.07	1,400.
a) Purchase of stock in trade	- 1	-	867.61	- 1	3,014.71	3040.65	- 1	-	867.61	-	3,014.71	3,040.0
o) Changes in inventories of finished goods, work in	17.78	_	-	17.78		(10.83)	17.78	5.36		23.14	-	(10.8
rogress and products for sale	17.70	_	810 12	-	(1.336.98)		17.170	-	810.12	-	(1.336.98)	
c) Employee benefit expenses	118.82	122.88	188,67	241.70	375.56	606.86	188.84	191.62	244.10	380.46	484.55	837.
d) Finance costs	93.30	71.98	51.20	165.28	75.28	213.09	94.52	72.74	51.89	167.26	76.07	215.
e) Depreciation and amortization expense	148.19	152.32	150.28	300.51	312.57	616.00	152.49	156.41	154.35	308.90	320,65	632.
	314.56	287.77	271.14	602.33	592.87	1.174.48	136.76	104.06	60.81	240.83	208.19	427.
) Learning Solution Execution Charges		777777777										
g) Other Expenditure Total Expenses	96.43 789.08	62.24	122.93 2,461.95	158.67	193.07 3,227.08	6,102.46	330.21 920.60	339.42 869.61	393.81 2,582.69	1,790.21	717.52 3,484.71	1,560. 6,701.
V Profit before exceptional items and tax (III-IV)	78.59	112.08	417.10	190.67	555.19	647.70	102.81	(13.95)	496.99	88.86	626.96	737.
V Profit before exceptional items and tax (iii-iv)	76.58	112.06	417.10	150.07	555.15	047.70	102.61	(13.50)	450.55	00.00	020.00	131.
VI) Exceptional Items	-	-	-	-	-		-		-	-	-	-
VII Profit before extraordinary items and tax (V-												
(I)	78.59	112.08	417.10	190.67	555.19	647.70	102.81	(13.95)	496.99	88.86	626.96	737.
VIII Extraordinary Items	-	-	-	-			-	-	-		-	-
X Profit before tax (VII-VIII)	78.59	112.08	417.10	190.67	555.19	647.70	102.81	(13.95)	496.99	88.86	626.96	737.
X Tax Expenses												
a) Cuffent Tax	31.53	82.51	137.57	114.04	198.14	212.40	31.53	82.51	137.57	114.04	209.36	226.
b) Deferred Tax	(40.59)	(19.74)	(10.18)	(60.33)	(20.87)	(16.26)	(44.29)	(20.17)	(11.47)	(64.46)	(22.86)	(25.
c) Tax Expense relating to earlier years (Net)	9.68	(10.7-1)	(10.10)	9.68	7.12	(22.38)	9.68	(=====	(,,,,,	9.68	7.12	(22.
XI Profit/(Loss) for the period from continuing	0.00			0.00	7.12	(444,00)	0.00				11.12	
perations (IX-X)	77.97	49.31	289.71	127.28	370.80	473.94	105.89	(76.29)	370.89	29.60	433.34	558.
perations (ix-x)	77.07	40.01	200.71	127.20	070.00	470.04	100.00	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.0.00	20.00	100101	
XII Profit/(Loss) from discontinued operations	_	-		-		-		-		-		
Air Fronta (2003) from discontinued operations												
WIII T F							1					
XIII Tax Expense of discontinued operations XIV Profit /Loss from discontinued operations		-	-		<u> </u>		-	-				<del>-</del>
after tax ) (XII-XIII)				1				_	_			
XV) Profit/(Loss) for the period (XI+XIV)	77.97	49.31	289.71	127.28	370.80	473.94	105.89	(76.29)	370.89	29.60	433,34	558.
Attributable to :	11.01	43.51	200.71	127.20	070.00	470.04	100.00	(10.20)	0,0.00	20.00	100.01	
(a) Shareholders of the company							105.89	(76.29)	342.48	29.60	411.46	530.
(b) Non controlling interest								(, 61.20)	28.41		21.88	28.
D) NOT CORROLLING TREFEST				-		<del> </del>	-		20.41	<b></b>	21.00	1
XVI Other Comprehensive Income							1					
				-		-						-
(A) (i) Items that will not be reclassified to profit	(07.05)	37.75	6.72	0.40	13.45	151.01	(35.12)	39.98	7.76	4.87	15.52	159.
rloss	(37.35)	31.15	0.72	0.40	13.45	151.01	(33.12)	39.50	1.70	4.07	10.52	100.
(ii) Income tax relating to Items that will not be	40.07	(40.00)	(4.00)	(0.40)	(0.00)	(42.07)	40.00	(11 57)	(224)	(1.20)	(4.46)	(46.
eclassified to profit or loss	10.87	(10.99)	(1.96)	(0.12)	(3.92)	(43.97)	10.29	(11.57)	(2.24)	(1.28)	(4.40)	(40.
(B) (i) Items that will be reclassified to profit or				1								
DSS		-	-		-	<u> </u>		-	-	-	-	-
(ii) Income tax relating to Items that will be												
eclassified to profit or loss	-	-	-	-	-	-		-	-	-	-	-
Total Other Comprehensive Income	(26.48)	26.76	4.76	0.28	9.53	107.04	(24.83)	28.41	5.52	3.59	11.06	113.
XVII) Total Comprehensive Income (XV+XVI)	51.49	76.07	294.47	127.56	380.33	580.98	81.06	(47.88)	376.41	33.19	444.40	672.
(a) Shareholders of the company				1		1	81.06	(47.88)	347.73	33.19	421.98	643.
(b) Non controlling interest				1		1	-		28.68	-	22.42	29.
Earning per share (in Rs.)												
Basic	0.10	0.06	0.37	0.16	0.47	0.60	0.13	(0.10)	0.43	0.04	0.52	0.
Diluted	0.10	0.06	0.37	0.16 1.582.50	0.47	0.60	0.13	(0.10) 1,582.50	0.43 1.582.50	0.04	0.52	0.
Paid-up Equity Capital (F.V. Rs 2/- each)	1.582.50	0.06 1,582.50	0.37 1,582.50	1.582.50	1,582,50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	1,582.50	
Reserve excluding revaluation reserves as per						12508.10	-				1	12627
palance sheet of previous accounting year												
Segmentwise revenue, results and capital												1
employed	18			1								
Segment Revenue								00.40		50.00	074.00	1 044
- Software & E-Governance Services	26.19	26.19	141.53	52.38	271.82	311.68	26.19	26.19	141.53	52.38	271.82	311.
- Learning Solutions	662.81	649.29	2,547.19	1,312.10	3,215.51	5,908.04	662.81	649.29	2,547.19	1,312.10	3,215.51	5,906
- Wind Power Generation	33.72	32.68	66.15	66.40	114.48	157.79	33.72	32.68	66.15	66.40	114.48	157.
- Hotel	2.64	1.69	-	4.33	-	3.78	2.04	0.95	-	2.99	-	3.
- Others						1	132.70	29.13	193.46	161.83	316.23	652
Total Segment Revenue	725.36	709.85	2,754.87	1,435.21	3,601.81	6,381.29	857.46	738.24	2,948.33	1,595.70	3,918.04	7,031
Other income (inclding exceptional items)	142.31	99.42	124.18	241.73	180.46	368.87	165.95	117.42	131.35	283.37	193.63	407
Total Revenue	867.67	809.27	2,879.05	1,676.94	3,782.27	6,750.16	1,023.41	855.66	3,079.68	1,879.07	4,111.67	7,439.
Segment net profit				1								
- Software Services	(9.15)	(7.80)	43.77	(16.95)	50.22	44.69	(9.15)		43.77	(16.95)		
- Learning Solutions	(42.48)	36.09	233.35	(6.39)	311.94	278.79	(42.48)		233.35	(6.39)	311.94	278
	(2.53)	(5.58)	24.88	(8.11)	30.62	(8.49)	(2.53)	(5,58)	24.88	(8.11)		
		(1.41)	24.00	(2.32)		(0.25)	(0.91)		1 -	(2.32)		(0
Wind Power Generation	(0.04)			(4.02)	1	(0.20)	0.58	(144.03)	72.72	(143.45)		51
Wind Power Generation     Hotel	(0.91)	(,		1	1							
Wind Power Generation     Hotel     Others		, ,	200.00	(00.75	200 70	24474						365
Wind Power Generation Hotel Others Total Segment profit	(55.07)	21.30	302.00	(33.77)	392.78	314.74	(64.49)	(122.73)	374.72	(177.22)		365
Wind Power Generation Hotel Others Total Segment profit Other income (inclding exceptional items)	(55.07) 142.31	21.30 99.42	124.18	241.73	180.46	368.87	(64.49) 165.95	(122.73) 117.42	374.72 131.35	(177.22) 283.37	<b>451.38</b> 193.63	365 407
Wind Power Generation     Hotel     Others     Total Segment profit Other income (inciding exceptional items)     Total profit  Total profit	(55.07) 142.31 87.24	21.30 99.42 120.72	124.18 426.18	241.73 207.96	180.46 <b>573.24</b>	368.87 683.61	(64.49) 165.95 111.46	(122.73) 117.42 (5.31)	374.72 131.35 506.07	(177.22) 283.37 106.15	451.38 193.63 645.01	365 407 773
Wind Power Generation Hotel Others Total Segment profit Other income (inclding exceptional items)	(55.07) 142.31	21.30 99.42	124.18	241.73	180.46	368.87 683.61	(64.49) 165.95	(122.73) 117.42	374.72 131.35	(177.22) 283.37	<b>451.38</b> 193.63	365 407 773 35 737

Statement of Assets and Lia			Rs. In L	akhs
as at Septermber 3		dalone	Consolidated	
	As at	As at	As at	As at
Particulars	30-Sep-24	31-Mar-24	30-Sep-24	31-Mar-2
	Unaudited	Audited	Unaudited	Audited
SETS	- Traderiou	7.444.135		
A. ASSETS				
1. Non-current assets	2,164.41	2.503.07	2.285.25	2.629.0
a.) Property, Plant & Equipments	1,954.20	1,675.56	1.954.20	1.675.5
b.) Capital work in progress c.) Intangible Assets	21.01	22.53	30.93	33.
d.) Financial Assets				-
(i) Investments	2,567.12	1,305.27	6.20	4.3
(ii) Trade Receivables	446.61	446.61	446.61	446.
(iii) Other Financial Assets	175.21	98.70	1,275.21	255.
e.) Deferred tax assets (net)	111.22 763.27	51.01 902.61	121.64 763.27	58. 902.
f.) Non current tax assets	150.09	252.12	183.13	285.
g .) Other non-current assets Sub-total-Non-current assets	8,353.14	7,257.48	7,066.44	6.290.4
Sup-total-Non-current assets		1,201110	1,000	-,
2. Current assets				
a.) Inventories		17.78	-	23.
b.) Financial assets			0.447.00	7.400
i.) Trade Receivables	7,884.26 30.38	6,955.75 63.58	8,147.02 188.59	7,122.
ii.) Cash and Cash Equivalents	4.700.94	4.673.99	5,302.83	5,090
iii.) Bank Balances other than (ii) above	4,700.94	4,073.99	400.00	400.
iv.) Loans v.) other financial asset	75.92	91.75	93.05	101.
c.) Current Tax Assets (Net)	448.41	378.10	483.93	399.
d.) Other current assets	458.40	515.74	543.66	578.
Sub-total-current assets	13,598.31	12,696.69	15,159.08	14,021.8
TOTAL - ASSETS	21,951.45	19.954.17	22,225,52	20,312.2
QUITY AND LIABILITIES				
B. EQUITY AND LIABILITIES				
1. Equity	1,592.50	1.582.50	1,582.50	1.582.
a.) Equity Share Capital	12,319,16	12,508.10	12.344.26	12,627
b.) Other Equity Equity attributable to owners of compucom software limited	13,901.66	14,090.60	13,926.76	14,210.
Non-controlling interest	D 121			-
Total Equity	3 18		13,926.76	14,210.
	100			
2. Non-current Liabilities	04972C / 👼 /		1	
a.) Financial Liabilities	0.08	0.08	0.08	0.
i.) Borrowings ii.) Trade Payable- Other than dues of SME iii.) Other Einangiel Lishilities	PUR 577.03	577.03	577.03	577.
ii.) Trade Payable- Other than dues of SME iii.) Other Financial Liabilities	275.28	91.17	287.15	102.
b.) Provisions	Account 275.28 83.27	73.89	155.79	137.
Sub-total-Non current liabilities	935.66	742.17	1,020.05	817.
Current liabilities a.) Financial Liabilities				
i.) Borrowings	5,939.47	3,863.52	5,939.47	3,863
ii.) Trade payables			44.40	1
A) Total outstanding dues of micro enterprises and small enterprises	5,939.47 11.48 81.29	147.16	11.48 109.65	175
B) Total outstanding dues of creditors other than micro enterprises and small enterprises	528.62 528.62	636.57	543.06	650
iii.) Other Financial Liabilities	SOFTW 528.62 59.68	85.77	102.48	126
b.) Other current liabilities	167.15	175.98	246.13	255
c.) Provisions d.) Current tax liabilities	326.44	212.40	326.44	212
G.) Current tax liabilities Sub-total-current liabilities	7,114.13	5,121.40	7,278.71	5,285
Total Current liabilities	S IAIPUR E			
	21,951.45	19,954,17	22,225.52	20 242
TOTAL-EQUITY AND LIABILITIES				

- NOTES:
  1. The above results have been reviewed by the Audit Committee, approved and taken on record by the Board of Directors of the Company at its meeting held on November 11, 2024. A limited review of the same has also been carried out by the Statutory Auditors of the Company.
- 2. Previous periods figures have been regrouped/rearranged wherever necessary.
  3. Segregation of capital employed between segments (except wind power generation segment, wherein the capital employed is Rs. 1,047.37 lacs) is not practicable as most of the fixed assets and liabilities are not identifiable with particular segments and are used interchangeably.
- 4. The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act., 2013 read with rule 3 of the Companies (Indian Accounting Standards) rules, 2015 as amended.
- 5.Quarterly results may not be true indicators of annual results as quarterly results/annual results may vary due to peculiar nature of Govt. contra

6. Statement of Cash Flow is attached in Annexure A.

Place: Jaipur Date : November 11, 2024

SOFTWA m Software Limited **JAIPUR** 

ndra Kumar Surana Managing Director DIN : 00340866

Compucom Software Limited Regd. Office: IT 14-15, EPIP, SITAPURA, JAIPUR-302022 Unaudited Statement of Cash Flows

For the period ended September 30, 2024

Rs In Lakhs

		Standalone			Consolidated		
Particulars	Six mo	nths ended	Year ended	Six months ended		Year	
	30-Sep-24 Unaudited		31-Mar-24	30-Sep-24	30-Sep-23	31-Mar-24	
Cash Flow from Operating Activities	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited	
Profit Before Tax	190.67	EEE 40	647.70	00.00			
Adjustments to reconcile profit to net cash provided by operating activities :	190.67	555.19	647.70	88.86	626.96	737.63	
Interest expenses	166.99	62.75	190.49	400.07	00.54	400.46	
Interest Income	(185.39		(323.15)	168.97	63.54	192.49	
Depreciation	300.51	312.57	616.00	(228.23)	(172.55)	(363.16	
Provision for Gratuity	11.25	The second second	29.78	308.90	320.65	632.51	
Profit on sale of fixed assets	E 0.00000	The management	29.70	24.93	44.74	56.44	
Fair value adjustment	(34.48	1	-	(34.48)			
Operating Profit before Working Capital Changes	(1.85		(2.20)	(1.86)	(1.01)	(2.22	
Net changes in assets and liabilities	447.70	803.85	1,158.62	327.09	882.33	1,253.69	
Trade Receivables	(928.50	(2,896.24)	(4454.00)	(4.004.74)	(0.000.04)	///0/ 00	
Inventory	17.78		(4151.96) (10.83)	(1,024.74)	(2,999.64)	(4134.93	
Other Current & Non Current Assets	244.23		314.91	23.14 199.57	(1,336.98) (361.90)	(10.83	
Current & Non Current Liabilities	(14.62	, , ,	(548.10)	(13.51)	(361.90)		
Cash Generated from Operations	(233.41		(3,237.36)	(488.45)		(531.27	
Income Tax Paid	(9.68		(187.32)	(9.68)	(3,746.34)	1070 10	
Net Cash Flow from Operations	(243.09		(3,424.68)	(498.13)	(7.12) (3,753.46)	(201.28 (3,319.34	
Cash Flow from Investing Activities :							
Interest Income	185,39	158.28	323.15	228.23	172.55	363.16	
Purchase of Fixed Assets	(284.49		(436.13)	(286.80)	(172.36)	(448.7	
Loans and advances made	-	- 1	- 1	- 1	1 - 1	(400.0	
Sale of fixed assets	80.00	-	70.700	80.00	-	-	
Sale in Shares, Mutual funds and NSC Investment in Shares, Mutual funds and NSC		-	19.87	-	•	19.87	
investment in shares, withday runds and NSC	(1,260.00	-	(846.45)	-	•	(418.9	
Increase / Decrease in unpaid dividend a/c & FDRs having maturity more than 3 months	(26.95	(1,483.80)	(1700.76)	(212.74)	(1,300.37)	(1685.58	
Increase / Decrease in FDRs having maturity more than 12 months	(76.51		30.51	(1,019.94)	(399.38)	(90.8	
Net Cash flow From Investing Activities	(1,382.56		(2,609.81)	(1,211.25)	(1,699.56)	(2,661.1	
Cash Flows from Financing Activities:							
Interest expenses	(166.99	(62.75)	(190.49)	(168.97)	(63.54)	(192.49	
(Decrease)/Increase in Loan Funds	2,075.94	2,852.78	3759.21	2,075,95	2,852.78	3759.2	
Dividend Paid (Including Dividend Tax)	(316.50		(316.50)	(316.50)	-,0020	(316.50	
Net Cash Flow From Financing Activities	1,592.45	2,790.03	3,252.22	1,590.48	2,789.24	3,250.2	
Net Increase/(Decrease) in Cash and Cash Equivalents	(33.20		(2,782.27)	(118.90)	(2,663.78)	(2,730.24	
Cash and Cash Equivalents at the beginning of the year	63.58	2,845.85	2845.85	307.49	3,037.73	3,037.73	
Cash and Cash Equivalents at the end of the year	30.38	52.98	63.58	188.59	373.95	307.49	





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## S. Misra & Associates Chartered Accountants

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e-mail: admin@casma.co.in, smisra@casma.co.in

Independent Auditor's Limited Review Report for the Quarter ended and Year to Date Unaudited Standalone Financial Results of Compucom Software Limited ("the Company") pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To,
The Board of Directors,
Compucom Software Limited
Jaipur

- 1.We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Computor Software Limited** ("the Company") for the quarter ended on **September 30, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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 is limited primarily to inquiries of Company personnel and



### S. Misra & Associates

**Chartered Accountants** 

analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing 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 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Jaipur

Date: November 11, 2024

FOR S MISRA & ASSOCIATES

Chartered Accountants

• RASSOC FRN 004972C

CA. AYUSH DUSAD

Partner

Membership No. 431973

UDIN: 24431973BKERRU1015



# S. Misra & Associates Chartered Accountants

3-C, III Floor, Tilak Bhawan, Tilak Marg, C-Scheme, Jaipur-302005

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Independent Auditors' Limited Review Report for the Quarter ended and year to date Unaudited Consolidated Financial Results of Compucom Software Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To,
The Board of Directors,
Compucom Software Limited
Jaipur

- 1. We have reviewed the accompanying Statement of Consolidated Financial Results of **Compucom Software Limited** ("the Parent") and its subsidiary **CSL Infomedia Private Limited** (the Parent and its subsidiaries together referred to as "the Group") for the Quarter ended **September 30, 2024** ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant



#### S. Misra & Associates

Chartered Accountants

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 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of the following entity
  - CSL Infomedia Private Limited.
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the subsidiary auditors and other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

Place: Jaipur

Date: November 11, 2024

FOR S MISRA & ASSOCIATES

ASSChartered Accountants

FRN 004972C

CA. AYUSH DUSAD

Partner

Membership No. - 431973 UDIN: 24431973BKERRV1028