

VISHAL MEGA MART LIMITED

(Formerly known as Vishal Mega Mart Private Limited)

Corporate & Regd. Office: 5th Floor, Platinum Tower, Plot No. 184

Udyog Vihar, Phase – 1, Gurugram, Haryana-122016, India.

Phone: +91-124-4980000 Fax: +91-124-4980001

Email: secretarial@vishalwholesale.co.in, Website: www.aboutvishal.com



CIN: L51909HR2018PLC073282

Date: August 13, 2025

To National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051 NSE Scrip Symbol: VMM	To BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 Scrip Code: 544307
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Dear Sir/ Madam,

Subject: Outcome of Board Meeting held on August 13, 2025 in terms of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is further to our letter dated August 07, 2025, intimating the date of Board Meeting for consideration of Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2025.

Pursuant to Regulation 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), as amended, we wish to inform you that the Board of Directors of Vishal Mega Mart Limited ('the Company') at its meeting held today, i.e. August 13, 2025, had, *inter alia*, transacted the following businesses:

1. Considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2025 ('Financial Results'):

A copy of the Financial Results along with the Limited Review Report issued by Walker Chandiok & Co LLP, Chartered Accountants, (Firm Registration No. 001076N/N500013) the Statutory Auditors of the Company, under Regulation 33 of the Listing Regulations, are enclosed herewith as **Annexure - A**.

2. Considered and approved the appointment of Secretarial Auditors of the Company for five consecutive years and recommendation to the Shareholders for approval(s):

Pursuant to the provisions of Regulation 24A and 30 read with Schedule III of the Listing Regulations, as amended, this is to inform you that the Board of Directors of the Company, based on the recommendation of the Audit Committee, approved the appointment of Chandrasekaran Associates, a Peer Reviewed Firm of Practicing Company Secretaries (Firm Registration No. P1988DE002500), as the Secretarial Auditors of the Company for a term of five consecutive years from the conclusion of 7th Annual General Meeting ('AGM') until the conclusion of the 12th AGM of the Company, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed as **Annexure - B**.

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3. Considered and approved the re-appointment of Statutory Auditors of the Company for four consecutive years and recommendation to the Shareholders for approval(s):

Pursuant to the provisions of Regulation 30 read with Schedule III of the Listing Regulations, as amended, this is to inform you that the Board of Directors of the Company, based on the recommendation of the Audit Committee, approved the re-appointment of Walker Chandio & Co LLP, Chartered Accountants (Firm Registration No: 001076N/N500013), as the Statutory Auditors of the Company for another term of four consecutive years from the conclusion of the 7th AGM until the conclusion of the 11th AGM, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed as **Annexure - C**.

4. Considered and approved the re-appointment of Internal Auditors of the Company for the Financial Year 2025-26:

Pursuant to the provisions of Regulation 30 read with Schedule III of the Listing Regulations, as amended, this is to inform you that the Board of Directors of the Company, based on the recommendation of the Audit Committee, approved the re-appointment of Ernst & Young LLP as the Internal Auditors of the Company for the Financial Year 2025-26 and reviewed the scope of their work for the said financial year.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed as **Annexure - D**.

The meeting commenced at 02:30 PM (IST) and concluded at 03:40 PM (IST).

The above information will also be hosted on the website of the Company, i.e., <https://aboutvishal.com/>.

You are kindly requested to take the same on record.

Thanking you.

For Vishal Mega Mart Limited

Rahul Luthra

Company Secretary & Compliance Officer

ICSI Membership No: F9588

Encl.: As above

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**Unaudited Consolidated Financial Results for the quarter ended 30 June 2025**

(All amounts are in millions of rupees unless otherwise stated)

Particulars	For the quarter ended			For the year ended
	30 June 2025 Unaudited	31 March 2025 Audited (refer note 2)	30 June 2024 Audited	31 March 2025 Audited
I Income				
Revenue from operations	31,403.19	25,478.94	25,962.92	1,07,163.45
Other income	170.03	186.28	76.90	585.56
Total income	31,573.22	25,665.22	26,039.82	1,07,749.01
II Expenses				
Purchases of stock-in-trade	20,938.88	21,451.54	18,223.60	80,486.73
Changes in inventories of stock-in-trade	1,551.26	(3,174.09)	408.48	(3,850.52)
Employee benefits expense	1,711.15	1,673.22	1,498.44	6,405.84
Depreciation and amortisation expenses	1,590.87	1,707.00	1,383.28	5,902.37
Finance costs	411.39	493.12	341.71	1,492.06
Other expenses	2,610.10	1,957.07	2,176.57	8,819.60
Total expenses	28,813.65	24,107.86	24,032.08	99,256.08
III Profit before tax (I-II)	2,759.57	1,557.36	2,007.74	8,492.93
IV Tax expense:				
Current tax	799.37	564.23	520.51	2,299.49
Deferred tax	(100.53)	(157.99)	(14.26)	(126.23)
Total tax expense	698.84	406.24	506.25	2,173.26
V Profit for the period/year (III-IV)	2,060.73	1,151.12	1,501.49	6,319.67
VI Other comprehensive (loss)/income				
Items that will not be reclassified to profit or loss				
- Remeasurement (loss)/gain on defined benefit obligations	(23.00)	15.30	(21.43)	(20.03)
Income-tax relating to items that will not be reclassified to profit or loss	5.78	(3.87)	5.41	5.04
Other comprehensive (loss)/income for the period/ year, net of tax	(17.22)	11.43	(16.02)	(14.99)
VII Total comprehensive income for the period/year, net of tax (V+VI)	2,043.51	1,162.55	1,485.47	6,304.68
Profit for the period/year attributable to:				
Owners of the Holding Company	2,060.73	1,151.12	1,501.49	6,319.67
Other comprehensive (loss)/income attributable to:				
Owners of the Holding Company	(17.22)	11.43	(16.02)	(14.99)
Total comprehensive income attributable to:				
Owners of the Holding Company	2,043.51	1,162.55	1,485.47	6,304.68
VIII Paid-up equity share capital (face value of Rs. 10 each)	46,613.71	45,974.28	45,087.19	45,974.28
IX Other equity				18,038.74
X Earnings per equity share (face value of Rs. 10 each)*				
- Basic (Rs.)	0.45	0.25	0.33	1.40
- Diluted (Rs.)	0.44	0.25	0.33	1.36

* Earning per share not annualised except for the year ended 31 March 2025



Notes to statement of unaudited consolidated financial results for the quarter ended 30th June 2025:

1. The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 August, 2025. The statutory auditors of the Holding Company have conducted limited review of these unaudited consolidated financial results pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. The figures for the quarter ended 31 March, 2025 are the balancing figures between the audited figures for the full financial year ended 31 March, 2025 and the unaudited figures up to the nine months ended 31 December, 2024 which were subjected to limited review by the statutory auditors.
3. These unaudited consolidated financials results have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
4. Based on the "management approach" as defined in Ind AS 108 – Operating Segments, the Chief Operating Decision Maker ('CODM') does the evaluation of the Holding Company's performance at an overall level as one segment.

For and on behalf of the Board of Directors


Gunender Kapur
Managing Director & CEO
DIN No.: 01927304

Place: Gurugram
Date: 13 August, 2025



Walker Chandiook & Co LLP

Walker Chandiook & Co LLP

21st Floor, DLF Square
Jacaranda Marg, DLF Phase
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Gurugram - 122 002
Haryana, India

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Vishal Mega Mart Limited (formerly known as Vishal Mega Mart Private Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Vishal Mega Mart Limited (formerly known as Vishal Mega Mart Private Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 June 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

Walker Chandiok & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. The Statement includes the interim financial results of 2 subsidiaries, which have not been reviewed by their auditors, whose interim financial results reflects total revenues of Nil, net profit after tax of Nil, total comprehensive income of Nil for the quarter ended 30 June 2025, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

Neeraj Goel

Neeraj Goel

Partner

Membership No. 99514

UDIN: 25099514BMJKHB1952



Place: New Delhi

Date: 13 August 2025

Chartered Accountants

Walker Chandiook & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1

List of entities included in the Statement

Holding Company

Vishal Mega Mart Limited (formerly known as Vishal Mega Mart Private Limited)

Subsidiary companies

1. Airplaza Retail Holdings Private Limited;
2. Vishal Ecommerce Private Limited;
3. Vishal Mega Mart CSR Trust



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Unaudited Standalone Financial Results for the quarter ended 30 June 2025

(All amounts are in millions of rupees unless otherwise stated)

Particulars	For the quarter ended			For the year ended
	30 June 2025 Unaudited	31 March 2025 Audited (Refer Note 2)	30 June 2024 Audited	31 March 2025 Audited
I Income				
Revenue from operations	16,692.59	14,686.54	16,679.39	59,466.04
Other income	144.77	127.60	53.24	451.06
Total income	16,837.36	14,814.14	16,732.63	59,917.10
II Expenses				
Purchases of stock-in-trade	12,720.62	12,912.48	12,091.94	47,458.06
Changes in inventories of stock-in-trade	428.51	(839.44)	1,718.00	1,150.41
Employee benefits expense	435.56	499.78	451.71	1,886.57
Depreciation and amortisation expenses	422.93	410.43	386.86	1,600.75
Finance costs	29.14	29.94	29.92	119.85
Other expenses	440.35	361.58	311.50	1,380.78
Total expenses	14,477.11	13,374.77	14,989.93	53,596.42
III Profit before tax (I-II)	2,360.25	1,439.37	1,742.70	6,320.68
IV Tax expense:				
Current tax	628.31	388.14	481.47	1,730.17
Deferred tax	(34.18)	(21.52)	(45.27)	(135.23)
Total tax expense	594.13	366.62	436.20	1,594.94
V Profit for the period/year (III-IV)	1,766.12	1,072.75	1,306.50	4,725.74
VI Other comprehensive loss				
Items that will not be reclassified to profit or loss				
- Remeasurement loss on defined benefit obligations	(5.30)	(0.05)	(4.83)	(0.10)
Income-tax relating to items that will not be reclassified to profit or loss	1.33	0.01	1.21	0.02
Other comprehensive loss for the period/year, net of tax	(3.97)	(0.04)	(3.62)	(0.08)
VII Total comprehensive income for the period/year, net of tax (V+VI)	1,762.15	1,072.71	1,302.88	4,725.66
VIII Paid-up equity share capital (face value of Rs. 10 each)	46,613.71	45,974.28	45,087.19	45,974.28
IX Other equity				15,988.76
X Earnings per equity share (face value of Rs. 10 each)*				
- Basic (Rs.)	0.38	0.24	0.29	1.05
- Diluted (Rs.)	0.38	0.23	0.28	1.02

* Earning per share not annualised except for the year ended 31 March 2025



Notes to statement of unaudited standalone financial results for the quarter ended 30th June 2025:

1. The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 August, 2025. The statutory auditors of the Company have conducted limited review of these unaudited standalone financial results pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. The figures for the quarter ended 31st March 2025 are the balancing figure between the audited figures for the full financial year and the unaudited figures up to the nine months ended 31st December 2024 which were subjected to limited review by the statutory auditors.
3. These unaudited standalone financials results have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
4. Based on the "management approach" as defined in Ind AS 108 – Operating Segments, the Chief Operating Decision Maker ('CODM') does the evaluation of the Holding Company's performance at an overall level as one segment.

For and on behalf of the Board of Directors


Gunender Kapur
Managing Director & CEO
DIN No.: 01927304



Place: Gurugram

Date: 13 August, 2025

Walker Chandiook & Co LLP

Walker Chandiook & Co LLP

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Jacaranda Marg, DLF Phase
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Gurugram - 122 002
Haryana, India

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Vishal Mega Mart Limited (formerly known as Vishal Mega Mart Private Limited)

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Vishal Mega Mart Limited (formerly known as Vishal Mega Mart Private Limited) ('the Company') for the quarter ended 30 June 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations')
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion 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 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.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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Walker Chandiook & Co LLP

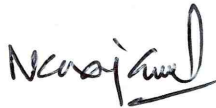
Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013



Neeraj Goel

Partner

Membership No. 99514

UDIN: 25099514BMJKHC1264



Place: New Delhi

Date: 13 August 2025

Chartered Accountants

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Annexure - B

Information as required under Regulation 30 - Part A of Schedule III of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 - Appointment of Secretarial Auditors

Sl. No.	Particulars	Details
1	Reason for change viz. appointment, re-appointment , resignation , removal , death or otherwise	Appointment
2	Date of appointment/ re-appointment / cessation (as applicable) & term of appointment/ re-appointment	Based on the recommendation of the Audit Committee, the Board of Directors of the Company, at its meeting held on August 13, 2025, approved the appointment of Chandrasekaran Associates, a Peer Reviewed Firm of Practicing Company Secretaries (Firm Registration No. P1988DE002500), as the Secretarial Auditors of the Company for a term of five consecutive years commencing from the conclusion of 7 th Annual General Meeting ('AGM') until the conclusion of the 12 th AGM of the Company, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.
3	Brief profile (in case of appointment)	Chandrasekaran Associates, Company Secretaries ("CACS"), located in the political capital of India, New Delhi, is a firm of Company Secretaries having professional experience spanning over more than 36 years specializing in Secretarial Audit, Due Diligence, Assurance Audit, Corporate Compliance Management, Representation services and Transaction Advisory Services to the Corporate world on various matters. The firm has been providing consultancy and Secretarial Audit to reputed multinational companies, listed companies including part of NIFTY50 / SENSEX and large corporate houses in various sectors such as Information Technology, Telecom, Manufacturing, Real Estate, Insurance, Fast Moving Consumer Goods, Hotel, Travel, Food, Hospital, Pharma, Media, Tobacco, Housing Finance, Banking, REIT, INVITS etc. CACS is a focused community of experienced and trained professionals, who directly handle all projects. CACS's team is equipped with necessary infrastructure and network to carry out services effortlessly and on time. Known for its client-centric approach and commitment to high standards, CACS offers tailored solutions to help businesses navigate the dynamic regulatory landscape in India effectively.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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Annexure - C

Information as required under Regulation 30 - Part A of Schedule III of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 – Re-appointment of Statutory Auditors

Sl. No.	Particulars	Details
1	Reason for change viz. appointment, re-appointment; resignation, removal, death or otherwise	Re-appointment
2	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/ re-appointment	Based on the recommendation of the Audit Committee, the Board of Directors of the Company, at its meeting held on August 13, 2025, approved the appointment of Walker Chandiok & Co LLP, Chartered Accountants (Firm Registration No: 001076N/N500013), as the Statutory Auditors of the Company for another term of four consecutive years, i.e., to hold office from the conclusion of the 7 th AGM till the conclusion of the 11 th AGM of the Company, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.
3	Brief profile (in case of appointment)	Walker Chandiok & Co LLP ("Firm") is registered with the Institute of Chartered Accountants of India (Registration No. 001076N/N500013). Firm was established in 1935 and became a Limited Liability Partnership Firm in 2014. It is the fourth largest firm by the number of listed companies audited. The registered office of the firm is in Delhi. Additionally, it has offices in Mumbai, Delhi, Kolkata, Chennai, Bengaluru, Ahmedabad, Hyderabad, Gurgaon, Indore, Kochi, Pune, Chandigarh, Dehradun, Noida and Goa.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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Annexure - D

Information as required under Regulation 30 - Part A of Schedule III of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 – Re-appointment of Internal Auditors

Sl. No.	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-appointment
2	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	Based on the recommendation of the Audit Committee, the Board of Directors of the Company, at its meeting held on August 13, 2025, approved the re-appointment of Ernst & Young LLP as Internal Auditors of the Company to conduct the internal audit for the Financial Year 2025-26.
3	Brief profile (in case of appointment)	Ernst & Young LLP, known as EY, is a global professional services firm, one of the "Big Four" accounting firms. It provides assurance, tax, consulting, and transactions and advisory services to various industries worldwide. EY is recognized for its commitment to enhancing risk management, control, and governance processes through its Internal Audit services. By leveraging extensive industry knowledge and innovative methodologies, EY delivers tailored solutions that address unique organizational challenges. Their focus areas include risk assessment, process improvement, technology integration, regulatory compliance, and stakeholder engagement.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable