

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
Viva Lifesciences Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Viva Lifesciences Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2024, the Statement of Profit and Loss, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2024;
- (b) in the case of the Statement of Profit and Loss (including Other Comprehensive Income), of the Profit for the year ended on that date;
- (c) in the case of the Statement of Changes in Equity, of the Changes in Equity for the year ended on that date; and
- (d) in the case of the Statement of Cash Flow, of the Cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013('the Act'). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, Changes in Equity and Cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is 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 responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is to obtain reasonable assurance about whether the financial statements 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 financial statements.

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 financial statements, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 statements 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 financial statements, including the disclosures, and whether the financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the companies Act, 2013, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, based on our audit we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended.
 - (e) On the basis of the written representations received from the directors of the Company on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to the financial statements..



- (g) With respect to the matter to be included in the Auditors' Report under Section 197(16) read with Schedule V to the Act, in our opinion and to the best of our information and according to the explanations given to us, the company has neither provided nor paid any remuneration during the current year to its directors.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses other than stated in the financials.
 - iii. There were no dues which were required to be transferred to Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv) (a) and (iv) (b) contain any material mis-statement.
 - v. The Board of Directors of the Company has neither declared nor paid any dividend for the year.
 - vi. Based on our examination, which includes test checks, it is observed that the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year, for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.



As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable since this is the first year of applicability of the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014.

For **Dayal and Lohia**
Chartered Accountants
Firm Reg. No. 102200W



Place : Mumbai.

Date : 21/05/2024

UDIN : 24031626BKAVJY2344

Anil Lohia
(Partner)

Membership No: 031626

Viva Lifesciences Private Limited

Annexure A to the Independent Auditors' Report

The Annexure referred to in our report to the members of Viva Lifesciences Private Limited ('the Company') for the year ended on 31st March, 2024.

- i) In our opinion and according to the information and explanations given to us, the Company does not have any Property, Plant and Equipment. Accordingly, reporting under clause (i) of the Order is not applicable to the Company.
- ii) In our opinion and according to the information and explanations given to us, the Company does not have any physical inventories. Accordingly, reporting under clause (ii) of the Order is not applicable to the Company.
- iii) According to the information and explanations given to us and on the basis of our examination of books of account, the Company has not made investments in, granted any loans or advances, provided any guarantee or security to companies, firms, Limited Liability Partnerships or any other parties during the year and hence reporting under clause 3(iii) of the order is not applicable.
- iv) In our opinion and according to the information and explanations given to us, the Company has not granted loans, made investments or provided any guarantees or securities to parties covered under section 185 and 186 of the Act. Accordingly, clause 3(iv) of the order is not applicable.
- v) In our opinion and according to the information and explanation given to us, the company has neither accepted deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Act and the Rules made thereunder. Hence, reporting under clause 3(v) of the Order is not applicable.
- vi) According to information and explanations given to us and on the basis of our examination of books of accounts, the Company is not required to maintain cost records pursuant to the Companies (Cost Accounting Records) Rules, 2011 prescribed by the Central Government under Section 148(1) of the Act.
- vii) a) According to the records of the Company, undisputed statutory dues including provident fund, employees' state insurance, Income-tax, Goods and Service Tax, custom duty, cess and any other material statutory dues have been regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of aforesaid dues were outstanding as at 31st March, 2024 for a period of more than six months from the date it became payable.

b) According to the records of the Company and information and explanations given to us and the records of the Company examined by us, there are no pending dues to be deposited of income tax, sales tax or service tax or duty of customs or duty of excise or value added tax on account of any disputes.



- viii) According to the records of the Company and information and explanations given to us there are no transactions which are not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix) In our opinion and according to the information and explanations given to us, the Company has not taken loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3(ix) of the Order is not applicable to the Company on the basis.
- x) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (x) of the Order is not applicable.
- xi) (a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, no fraud by the Company or no material fraud on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by us, in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- (c) According to the information and explanations given to us, during the year, no whistle-blower complaint was received by the Company.
- xii) In our opinion and according to the information and explanations given to us, Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable Ind AS.
- xiv) According to the information and explanations give to us and based on our examination of the records of the Company, the Company is not required to conduct Internal Audit as per Section 138 of the Companies Act, 2013, hence paragraph 3(xiv)(a) and 3(xiv)(b) of the Order is not applicable.
- xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable.



- xvi) The Company is not required to registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, paragraph 3(xvi) of the Order is not applicable.
- xvii) The Company has not incurred any cash losses in the current financial year but a cash loss of Rs. 14.03 million was incurred in the preceding financial year.
- xviii) According to the information and explanations given to us, there has not been any resignation of the statutory auditors during the year.
- xix) Based on our examination of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, we are of the opinion that no material uncertainty exists as on the date of audit report in the capability of the company to meet its liabilities existing at the date of balance sheet, as and when they fall due, within a period of one year from the balance sheet date.
- xx) According to the information and explanations given to us, the Company was not required to transfer any unspent amount to a Fund specified in Schedule VII of the Companies Act.

For Dayal and Lohia
Chartered Accountants
Firm Reg. No. 102200W



Anil Lohia
(Partner)

Membership No: 031626

Place : Mumbai.

Date : 21/05/2024

UDIN : 24031626BKA VJY 2944

Viva Lifesciences Private Limited

Annexure B to the Independent Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of Viva Lifesciences Private Limited ("the Company") as of 31st March, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Dayal and Lohia
Chartered Accountants
Firm Reg. No. 102200W



Place : Mumbai.

Date : 21/05/2024

UDIN : 24031626BKAVJY2944

Anil Lohia
(Partner)

Membership No: 031626

Viva Lifesciences Private Limited
CIN : U24100MH2013PTC245226
Balance Sheet as at 31st March 2024

Particulars	Note No.	As at 31st March, 2024 (Rs. in Millions)	As at 31st March, 2023 (Rs. in Millions)
ASSETS			
(1) Non-current assets			
(a) Other non-current assets	2	0.04	8.13
		0.04	8.13
(2) Current Assets			
(a) Assets held for Sale	3	61.15	75.86
(b) Financial assets			
(i) Trade receivables	4	40.59	192.13
(ii) Cash and cash equivalents	5	8.53	1.07
(iii) Other financial assets	6	44.80	44.80
(c) Other current assets	7	3.07	6.06
		158.14	319.92
Total Assets		158.18	328.05
EQUITY & LIABILITIES			
Equity			
(a) Equity Share capital	8	0.10	0.10
(b) Other Equity	9	7.63	(13.00)
		7.73	(12.90)
Liabilities			
(1) Non-current liabilities		-	-
(2) Current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(i) Trade payables	10	56.79	86.36
(ii) Other financial liabilities	11	-	141.61
(b) Other current liabilities	12	93.66	112.97
		150.45	340.94
Total Equity and Liabilities		158.18	328.04

Significant Accounting Policies

1

The accompanying notes form an integral part of the Financial Statements

For Dayal and Lohia
Chartered Accountants
Firm Regn No. 102200W



Anil Lohia
Partner
Membership No 031626
UDIN: 24031626BKAVJY2944

Place: Mumbai
Date: 21/05/2024

For and on behalf of the Board of Directors

Brijesh Kumar Soni
Director
DIN : 00037955

Place: Mumbai
Date: 21/05/2024

Sunilkumar Liladhar Gupta
Director
DIN : 00059659

Place: Mumbai
Date: 21/05/2024

Viva Lifesciences Private Limited
CIN : U24100MH2013PTC245226

Statement of Profit and Loss for the year ended March 31, 2024

Particulars	Note No.	For the year ended 31'st March, 2024 (Rs. in Millions)	For the year ended 31'st March, 2023 (Rs. in Millions)
I) INCOME:			
Revenue from operations	13	74.51	1,755.28
Other income	14	2.86	28.45
Total Income (I)		77.37	1,783.73
II) EXPENSES:			
Cost of assets sold		42.37	1,687.34
Finance cost	15	0.00	57.20
Other expenses	16	3.47	42.20
Total expenses (II)		45.84	1,786.74
Profit/(loss) before tax (I-II)		31.53	(3.01)
Tax expense		10.91	11.03
1. Current tax		10.91	5.05
2. Earlier year tax expense		-	5.99
Profit/(loss) for the year from continuing operations		20.62	(14.04)
Other comprehensive income/(expense)			
(a) i) Items that will be reclassified to Profit and Loss		-	-
ii) income Tax relating to Items that will be reclassified to Profit and Loss		-	-
Total other comprehensive income/(expense), net of tax		-	-
Total comprehensive income/(expense) for the year		20.62	(14.04)
Equity shares of par value Rs. 10/- each			
Basic and Diluted Earnings Per Share	17	2,062.39	(1,404.40)

Significant Accounting Policies

1

The accompanying notes form an integral part of the Financial Statements

For Dayal and Lohia
Chartered Accountants
Firm Regn No. 102200W

For and on behalf of the Board of Directors



Anil Lohia
Partner
Membership No 031626
UDIN: 24031626BKAVJY2944





Brijesh Kumar Soni
Director
DIN : 00037955



Sunilkumar Liladhar Gupta
Director
DIN : 00059659

Place: Mumbai
Date: 21/05/2024


Place: Mumbai
Date: 21/05/2024

Place: Mumbai
Date: 21/05/2024

Viva Lifesciences Private Limited
CIN: U24100MH2013PTC245226
Cash Flow Statement for the year ended March 31, 2024

Particulars	For the year ended 31'st March, 2024 (Rs. in Millions)	For the year ended 31'st March, 2023 (Rs. in Millions)
A. Cash flow from operating activities:		
Net profit / (loss) before tax	20.62	(14.04)
Operating profit before working capital changes	20.62	(14.04)
Movements in Current Assets/Current Liabilities :		
(Increase)/decrease in other Current Assets	177.32	960.12
Increase/(decrease) in trade payables and other liabilities	(190.49)	179.38
Cash (used in) / generated from the operations	7.45	1,125.45
Direct taxes paid	-	-
Net cash (used in) / generated from the operations	7.45	1,125.45
B. Cash flow from investment activities:		
Security Deposit	-	42.33
Net cash (used in)/from investment activities	-	42.33
C. Cash flow from financing activities:		
Proceeds from Loan	-	(1,168.90)
Net cash (used in)/from financing activities	-	(1,168.90)
Net increase / (decrease) in cash and cash equivalents	7.45	(1.12)
Closing balance of cash and cash equivalents	8.53	1.07
Opening balance of cash and cash equivalents	1.07	2.20
Net increase / (decrease) in cash and cash equivalents	7.45	(1.12)

For Dayal and Lohia
Chartered Accountants
Firm Regn No. 102200W


Anil Lohia
Partner
Membership No 031626
UDIN: 24031626 BKAVJY 2944

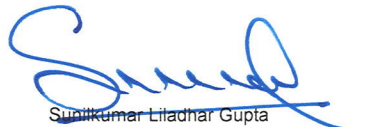


Place: Mumbai
Date: 21/05/2024

For and on behalf of the Board of Directors


Brijesh Kumar Soni
Director
DIN : 00037955

Place: Mumbai
Date: 21/05/2024


Sunilkumar Liladhar Gupta
Director
DIN : 00059659

Place: Mumbai
Date: 21/05/2024