

KABRA COMMERCIAL LIMITED

CIN NO : L67120WB1982PLC035410

Regd. Office : 2, Brabourne Road, 4th Kolkata- 700 001

Tele: 033-2225-4058 Fax : 033-2225-3461

E-mail : contact@kcl.net.in website : www.kcl.net.in

May 30, 2024

The Head – Listing Compliance
Bombay Stock Exchange Limited
P. J. Towers, Dalal Street,
Mumbai – 400 001

Dear Sir,

Sub : Audited Financial Results (Standalone) for the quarter and year ended 31st March , 2024

Scrip Code - 539393

Further to our letter dt. 21st May, 2024, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following, as approved by the Board of Directors of the Company at the meeting held today i.e. 30th May, 2024.

- (1) Considered and approved Audited Financial Results (Standalone) of the Company, for the Quarter and Year ended 31st March, 2024. In this regard, we are enclosing herewith, a copy of the following as prescribed under Regulations, 2015 (Listing Regulations) :
 - a) The Audited Financial Results (Standalone) of the Company , for the Quarter and Year ended 31st March, 2024;
 - b) Audited Standalone Segment-wise Revenue, Results, Assets and Liabilities of the Company , for the Quarter and Year ended 31st March, 2024;
 - c) Audited Standalone Cash Flow Statement, for the Year ended 31st March, 2024;
 - d) Audited Standalone Balance Sheet, as at 31st March, 2024; and
 - e) Audited Reports from the Statutory Auditors, M/s. P. K. Mundra & Co. , on the aforesaid Audited Financial Results (Standalone).
 - f) Declaration regarding unmodified opinion in terms of Regulation 33 of the Listing Regulations.
- (2) Resignation of Independent Director Mr. Vijay Kumar Parwal and Mr. Jagdish Prasad Kabra with effect from 01-04-2024.
- (3) Appointment of two new Independent Director with effect from 30th May, 2024.

The Board meeting commenced at 4:00 p.m. and concluded at 7:45 p.m.

This is for your kind information and record.

Yours faithfully

For KABRA COMMERCIAL LIMITED

[APEKSHA AGIWAL]

Company Secretary & Compliance Officer

M No : ACS 41564

Encls : as above

KABRA COMMERCIAL LIMITED						
(CIN : L67120WB1982PLC035410)						
REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001						
Phone No. 2225-4058, Fax : 91-33-22253461						
Email : contact@kcl.net.in Website : www.kcl.net.in						
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024						
Rs. In Lacs						
Sl.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	(a) Revenue from operations	586.10	529.63	294.03	1957.73	1166.55
	(b) Other Income	-28.41	37.32	26.92	113.88	215.37
	Total income from operations (net)	557.69	566.95	320.95	2071.61	1381.92
2	Expenses :					
	(a) Transportation & Direct Expenses	465.51	533.38	277.17	1792.59	1105.50
	(b) Employee benefits expenses	6.60	6.45	7.39	23.30	19.82
	(c) Finance Cost	23.67	17.38	19.11	80.51	75.53
	(d) Depreciation and amortization expenses	1.64	0.73	0.94	3.67	3.76
	(e) Other expenses	46.01	10.67	3.44	72.31	17.84
	Total expenses	543.43	568.61	308.05	1972.38	1222.45
3	Profit / (Loss) before exceptional items & tax (1-2)	14.26	-1.66	12.90	99.23	159.47
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3-4)	14.26	-1.66	12.90	99.23	159.47
6	Tax expense:					
	(a) Current Tax	17.17	0.73	4.16	31.41	27.02
	(b) 'Deferred Tax	-0.14	0.00	-0.44	-0.14	-0.44
	Total Tax Expense	17.03	0.73	3.72	31.27	26.58
7	Profit / (Loss) for the period (5-6)	-2.77	-2.39	9.18	67.96	132.89
8	Other comprehensive income / (Loss) net of Tax	130.06	76.00	144.25	416.34	144.25
9	Total Comprehensive Income after Tax(7+ 8)	127.29	73.61	153.43	484.30	277.14
10	Paid-up equity share capital (Face Value Rs. 10/- each)	294.00	294.00	294.00	294.00	294.00
11	Other Equity	0.00	0.00	0.00	1775.22	1296.10
12	Earnings per share (of Rs. 10/- each) (not annualised)					
	(a) Basic (Rs.)	-0.10	-0.08	0.31	2.31	4.52
	(b) Diluted (Rs.)	-0.10	-0.08	0.31	2.31	4.52

Note :

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30-05-2024. The Statutory Auditor of the company have conducted the audit of the above standalone Financial Results for the year ended 31st March, 2024
- 2) Segment Report as at 31.03.2024 is attached.
- 3) The above financial results are on a Standalone Basis.
- 4) No provision for impairment loss has been made in respect of Sundry Debtors amounting to Rs.3,11,27,385/- outstanding for more than 3 years and under sub-judice. Management considers the same fully recoverable as the judgement would be in favour of the company as per legal opinion sought.
- 5) Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter.
- 6) Figures for the previous have been regrouped / reclassified to confirm to the classification of the current period.
- 7) The statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Place : Kolkata
Date : 30.05.2024

For Kabra Commercial Limited
Rajesh Kumar Kabra
Managing Director
DIN : 00331305



For KABRA COMMERCIAL LTD.

Dr. Anurag
Director

Apeksha Agiwal
APEKSHA AGI WAL
Company Secretary
DIN : 115661

**STANDALONE AUDITED SEGMENT WISE REVENUE, RESULTS , ASSETS & LIABILITIES
FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024**

Sl. No	Particulars	Quarter Ended			(Rs. In lacs)	
		31.03.2024		31.03.2023	Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
1	SEGMENT REVENUE					
	A.Coal/Coke Transportation & Service/Comm	586.10	529.63	294.03	1957.73	1166.55
	B.Investment & Finance	-54.37	12.05	-7.74	13.00	109.77
	C. Unallocated	25.96	25.27	34.66	100.88	105.60
	Total Segment Revenue (A+B+C)	557.69	566.95	320.95	2071.61	1381.92
	Less : Inter Segment Revenue	-28.41	37.32	26.92	113.88	215.37
	Revenue from Operations	586.10	529.63	294.03	1957.73	1166.55
2	SEGMENT RESULT					
	(Profit before Tax from each segment)					
	A.Coal/Coke Transportation & Service/Comm.	120.60	-3.75	16.81	165.15	60.99
	B.Investment & Finance	-93.06	10.18	-8.67	-30.87	106.70
	C.Unallotted Income	25.95	25.27	34.65	100.87	105.60
	Total	53.49	31.70	42.79	235.15	273.29
	Less: i) Interest	23.66	32.97	19.11	80.50	75.53
	ii) Other un-allocable expenditure	15.57	0.39	10.78	55.42	38.29
	Total Profit before Tax	14.26	-1.66	12.90	99.23	159.47
3	SEGMENT ASSETS					
	A.Coal/Coke Transportation & Service/Comm.	388.60	411.44	410.98	388.60	410.98
	B.Investment & Finance	1464.58	1067.39	672.42	1464.58	672.42
	C.Others- Unallocable	1845.91	1831.79	1787.34	1845.91	1787.34
	Total Assets	3699.09	3310.62	2870.74	3699.09	2870.74
4	SEGMENT LIABILITIES					
	A.Coal/Coke Transportation & Service/Comm.	249.53	354.76	76.32	249.53	76.32
	B.Investment & Finance	150.57	1.65	15.93	150.57	15.93
	C.Others- Unallocable	1196.04	958.35	1151.51	1196.04	1151.51
	Total Liabilities	1596.14	1314.76	1243.76	1596.14	1243.76

STANDALONE BALANCE SHEET AS ON 31-03-2024

Sl. No	Particulars	[Rs in lacs]	
		As at	As at
		31.03.2024	31.03.2023
A	ASSETS	Audited	Audited
1)	Non-current assets		
	(a) Fixed Assets	54.65	47.82
	(b) Non-current investments	1464.58	672.43
	(c) Deferred Tax assets (net)	0.74	0.60
	(d) Other Non-current financial assets	944.21	945.21
	(e) Other non-current assets	0.00	0.00
	Sub-total-Non-current-assets	2464.18	1666.06
2)	Current assets		
	(a) Current Investments	0.00	0.00
	(b) Inventories	0.00	0.00
	(c) Trade receivables	387.27	409.98
	(d) Cash and cash equivalents	724.78	721.30
	(e) Other financial assets	70.32	31.91
	(f) Other current assets	52.53	41.49
	Sub-total - Current assets	1234.90	1204.68
	TOTAL ASSETS	3699.08	2870.74
B	EQUITY AND LIABILITIES		
1)	Equity		
	(a) Equity Share Capital	294.00	294.00
	(b) Other equity	1808.95	1332.99
	Sub-total-Equity	2102.95	1626.99
2)	Liabilities		
	(i) Non-current liabilities		
	(a) Long - term borrowings	3.76	5.29
	(b) Deferred Tax Liabilities	55.26	25.46
	(c) Other long-term Liabilities	0.00	0.00
	(d) Long - term provisions	0.00	0.00
	Sub-total-Non-current-liabilities	59.04	30.75
	(ii) Current liabilities		
	(a) Short - term borrowings	1230.58	1091.97
	(b) Trade Payables	258.75	92.26
	(c) Other current Liabilities	16.35	2.15
	(d) Short - term provisions	31.41	26.62
	Sub-total-Current-liabilities	1537.09	1213.00
	TOTAL EQUITY AND LIABILITIES	3699.08	2870.74

Apeksha Agiwal

Place : Kolkata
Dated : 30-05-2024



By Order of the Board
For Kabra Commercial Limited
Rajesh Kumar Kabra
Managing Director
Din : 00331305

APEKSHA AGI WAL
Company Secretary
Membership No. 41564

For KABRA COMMERCIAL LTD.

KABRA COMMERCIAL LIMITED

(CIN: L67120WB1982PLC035410)

REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001

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Cash Flow Statement for the year ended 31st March 2024

(Amount in hundreds)

Particulars	For the Year ended 31st March 2024	For the Year ended 31st March 2023
<u>A. CASH FLOW FROM OPERATING ACTIVITIES:</u>		
Net Profit as per Profit & Loss A/C	99,230.40	1,59,476.95
<u>Adjustments for:</u>		
i) Dividend Received	(22,927.85)	(22,318.49)
ii) Interest received	(97,068.91)	(1,01,976.24)
iii) Finance Cost	80,504.50	75,531.05
v) Loss / (Profit) on sale of shares	42,460.31	(87,455.16)
vi) Depreciation	3,674.13	3,760.32
Operating Profit before change in working capital	1,05,872.58	27,018.43
Decrease / (Increase) in Trade Receivable	22,706.89	(70,138.72)
Decrease / (Increase) in Other Deposits	-	-
Decrease / (Increase) Other Financial Current Assets	(38,409.95)	1,85,575.89
Decrease / (Increase) Other Current Assets	(11,034.45)	22,663.91
Increase / (Decrease) Current Borrowings	1,38,611.37	88,336.91
Increase / (Decrease) Other Current Liabilities	14,199.69	(44.71)
Increase / (Decrease) Trade Payables	1,66,483.84	29,199.15
Profit Before Tax	3,98,429.97	2,82,610.87
Less: Tax Paid	(6,903.15)	(26,002.77)
Income Generated from Operating Activities:	3,91,526.82	2,56,608.10
<u>B. CASH FLOW FROM INVESTING ACTIVITIES:</u>		
Proceeds from Purchase/Sale of Investments(Net)	(4,16,441.44)	(71,572.67)
Dividend Received	22,927.85	22,318.49
Interest Received	97,068.91	1,01,976.24
Security Deposit made	1,000.00	(1,000.00)
Purchase of Property, Plant & Equipment	(13,640.49)	-
Income Generated from Investing Activities:	(3,09,085.17)	51,722.05
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Loan taken from Bank	1,536.96	(1,272.82)
Receipt from Loan given	-	-
Interest Paid	(80,504.50)	(75,531.05)
Income Generated from Financing Activities:	(78,967.54)	(76,803.88)
Net Increase in Cash & Cash equivalents(A+B+C)	3,474.11	2,31,526.28
Cash and Cash equivalents(Opening)	16,64,191.66	14,32,665.38
Cash and Cash equivalents(Closing)	16,67,665.77	16,64,191.66
Net Increase in Cash & Cash Equivalents	3,474.11	2,31,526.28

Place : Kolkata

Dated: 30.05.2024

By order of the Board

Rajesh Kumar Kabra

Managing Director

DIN : 00331305

Apeksha Agiwal

APEKSHA AGI WAL
Company Secretary
Membership No. 41564



For KABRA COMMERCIAL LTD.

Deam

Director

KABRA COMMERCIAL LIMITED

Registered Office : 2, Brabourne Road, 4th floor, Kolkata 700 001.

Phone No. 2225-4058, Fax No. 22253461, Email: contact@kcl.net.in Web site: www.kcl.net.in

Corporate Identity Number (CIN) L67120WB1982PLC035410)

EXTRACT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

S.No	Particulars	₹ Rs. in Lacs				
		Standalone				
		Quarter Ended			Year Ended	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	Total Income from operations	557.69	566.95	320.95	2071.61	1381.1
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	14.26	-1.66	12.90	99.23	159.4
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	14.26	-1.66	12.90	99.23	159.4
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-2.77	-2.39	9.18	67.96	132.8
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	127.29	73.61	-	484.30	277.1
6	Equity Share Capital (Face Value of 10/- each)	294.00	294.00	294.00	294.00	294.0
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	-	-	-	1775.22	1296.
8	Earnings Per Share (Face value of 10/- each)(not annualised)					
	a)Basic	-0.10	-0.08	0.31	2.31	4.52
	b)Diluted	-0.10	-0.08	0.31	2.31	4.52

Notes:

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30.05.2024. The statutory auditor of the company have conducted the audit of the above Standalone Financial Results for the year ended 31st March, 2024

2. The above is an extract of the detailed format of financial results for the quarter and year ended 31st March, 2024 filed with Bombay Stock Exchange and Calcutta Stock Exchange under regulation 33 and other applicable provisions of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on the stock exchange website (www.bseindia.com), (www.cse-india.com) and on the Company's website (www.kcl.net.in).

3. Figures of the previous periods have been regrouped/rearranged wherever necessary.

Place : Kolkata

Date : 30th May, 2024

Apeksha Agiwal
APEKSHA AGIWAL
Company Secretary
Membership No. 41564



By order of the Board
Rajesh Kumar Kabra
Managing Director
DIN : 00331305

For KABRA COMMERCIAL LTD.

Dr. ...

Director

KABRA COMMERCIAL LIMITED

CIN NO : L67120WB1982PLC035410

Regd. Office : 2, Brabourne Road, 4th Kolkata- 700 001

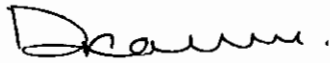
Tele: 033-2225-4058 Fax : 033-2225-3461

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DECLARATION PURSUANT TO REGULATION 33(3) (D) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015

In terms of the provisions of Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements, 2015, as amended, we confirm that the Statutory Auditors of the Company, viz M/s P. K. Mundra & Co., Chartered Accountants, have issued Audit Reports with unmodified opinion on the Audited Financial Results of the Company (Standalone) for the year ended 31st March, 2024.

For Kabra Commercial Limited



**Rajesh Kumar Kabra
(Managing Director)**



**Om Prakash Agarwal
(Chief Financial Officer)**

Date : 30th May, 2024

Place : Kolkata

P. K. Mundra & Co.

CHARTERED ACCOUNTANTS

"Diamond Chambers" Block - II, 8th Floor, Unit No. 8K
4, Chowringhee Lane, Kolkata - 700016, Ph. : 4003-0204, 4001-9259
Fax : 2252-2161, E-mail : pkmundra@gmail.com

Independent Auditor's Report on Audit of Quarterly and Annual Standalone Financial Results of Kabra Commercial Limited ("the Company") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

**To the Board of Directors of
Kabra Commercial Limited,**

Opinion

We have audited the accompanying "Statement of Standalone Financial Results of Kabra Commercial Limited ("the Company") for the Quarter/Year ended 31st March, 2024" ("the Statement"), being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) is presented in accordance with the requirements of Regulations 33 and 52 of the Listing Regulations; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended.

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 Auditor's Responsibilities for the Audit of the Statement 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

We draw attention to note no 4 of financial result which state "No provision for impairment loss has been made in respect of Sundry Debtors amounting to Rs.3,11,27,385/- outstanding for more than 3 years and under sub-judice. Management considers the same fully recoverable as the judgement would be in favour of the company as per legal opinion sought."

However, considering the significant time involved in the court process and delays in the realisation of amounts, we are unable to comment on the carrying value of the above referred receivable and the shortfall, if any, on the amount that would be ultimately realized by the Company.



Management's Responsibilities for the Statement

This Statement is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone interim financial information for the quarter and year ended 31st March, 2024. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 this Statement.

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 Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 and 52 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going basis of accounting and, based on the audit evidence obtained, whether an uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors

- (i) in planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

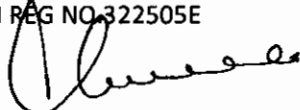
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended 31st March, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

For PK Mundra & Co.

CHARTERED ACCOUNTANTS
FIRM REG NO. 322505E



CA PRAMOD KUMAR MUNDRA

CHARTERED ACCOUNTANTS
PROPRIETOR
Membership No. 052302

UDIN: 24052302 BKHQNK 6594

PLACE : KOLKATA

DATE : 30th May, 2024

