

The Delhi Safe Deposit Co. Ltd.

CIN NO: L74899DL1937PLC000478 / GSTIN: 07AAACT1828J1ZC

86, Janpath, New Delhi - 110001 (INDIA). Phone: (011) - 43580400, 23323223, 23321902

Email: delsafe@dsdgroup.co.in / dsdtravels@dsdgroup.co.in Website: www.dsdgroup.co.in

Date: 24/05/2024

To Metropolitan Stock Exchange of India Limited (MSE) Vibgyor Towers, 4th floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098

Sub: Outcome of the Board Meeting held on 24th May, 2024

Ref: The Delhi Safe Deposit Co. Ltd., ISIN No- INE639Y01017

Dear Sir,

Pursuant to the Regulation 30, 33 and other provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, This is to inform you that the Meeting of the Board of Directors held today i.e. 24th May 2024, which was duly commenced at 11:30 AM and concluded at 02:15 PM at the registered office of the Company, inter alia, to approve the following:

- Considered and approved the Audited Standalone Financial Results of the Company for the year ended 31stMarch, 2024 along with Auditor Report thereon. The said results were duly reviewed by the Audit committee and thereafter approved by the Board of Directors of the Company.
- Take note of Annual Secretarial Compliance Report for the FY 2023-24.

Information as required under Regulation 30-Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is annexed herewith.

The copy of results is enclosed for your reference.

Kindly take the same on records.

Thanking You,

For The Delhi Safe Deposit Co. Ltd.

Vijay Kumar Gupta Managing Director/CEO

DIN: 00243413



DELHI: 24.05.2024

C N S & CO. CHARTERED ACCOUNTANTS

H.O: #109, Street No 10, Setia Farms, Sri Ganganagar, Rajasthan 335001 Branch Office: Flat no 167, Pocket A-3, Sector-8, Rohini, Delhi 110085 Mb: +91-9818989997 E-mail: cabaljeet.s@gmail.com

AUDITOR'S REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

TO THE BOARD OF DIRECTORS OF THE DELHI SAFE DEPOSIT COMPANY LIMITED

We have audited the quarterly financial results of The Delhi Safe Deposit Co. Ltd. for the quarter ended March 31st, 2024 and the year to date results for the period April 01st, 2023 to March 31st, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard, and
- give a true and fair view of the net profit and other financial information for the quarter ended March 31st, 2024 as well as the year to date results for the period from April 01st, 2023 to March 31st, 2024.

For CNS & CO. CHARTERED ACCOUNTANATS FIRM REGN. NO.: 018215C

> Baljeet Singh

Digitally signed by Baljeet Singh Date: 2024.05.24 13:37:04 +05'30'

CA. BALJEET SINGH M.NO.: 529260

UDIN: 24529260BKCTUM1662

THE DELHI SAFE DEPOSIT CO.LTD CIN: L74899DL1937PLC000478 Regd Off: 86, Janpath, New Delhi-110001

Ph: 011-43580400

Email: delsafe@dsdgroup.co.in; Website: www.dsdgroup.co.in

EXTRACTS OF THE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

	(Rs. in Lakhs, except per share Data				
Particulars	T	Quarter Ended		Year En	201
Particulars	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
	Rs.	Rs.	Rs.	Rs.	Rs.
Income from operations	171.15	236.45	179.01	813.62	915.47
Total revenue	171.15	236.45	179.01	813.62	915.47
2. Expenses					
Employees benefits expenses	68.80	65.22	56.35	241.64	201.11
Fee & Commission Expenses	8.54	0.56	1.67	9.62	6.16
Purchase	(39.17)	47.55	76.25	63.52	253.13
Changes in inventories of stock-in-trade	14.19	11.59	(58.22)	25.84	(2.75)
Depreciation and amortization	3.01	0.34	4.86	7.85	8.88
Impairment of financial instruments	127.90	48.01	(5.07)	276.24	887.06
	26.45	33.19	29.74	129.99	140.20
Other expenses	209.72	206.46	105.58	754.70	1,493.79
Total expenses	(38.57)	29.99	73.43	58.92	(578.32)
3. Profit/Loss from operations before other income	(50.57)				
finance costs and exceptional items	37.93	29.75	94.42	139.76	443.72
4. Other income	(0.64)	59.74	167.85	198.68	(134.60)
5. Profit/Loss from ordinary activities before finance	(0.04)	35.74	107.03	250.00	,
costs and exceptional items	14.68	14.92	10.67	61.06	77.38
6. Finance costs	(15.32)	44.82	157.18	137.62	(211.98)
7. Profit/Loss from ordinary activities after finance	(15.32)	77.02	157.10	257.62	,
costs but before exceptional items			_	- 1	-
8. Exceptional items	(15.22)	44.82	157.18	137.62	(211.98)
Profit/Loss from ordinary activities	(15.32)	44.02	157.10	-	-
10. Tax Expensees - Current Tax	401.44	(34.58)	7.85	66.53	(7.15)
Deferred Tax	101.11	79.40	165.03	204.15	(219.13)
11.Net profit/Loss from ordinary activities	204.15	79.40	103.03	201.13	(223,20)
after tax				_	
12. Extraordinary items	46.60	79.40	165.03	204.15	(219.13)
13. Net profit/Loss for the period	16.63			522.30	522.30
14. Paid up equity share capital	522.30	522.30	522.30	522.30	322.30
(Face value: Rs.10/- per equity share)					
(1 000 10,001 10,120) ps. 242-7					
Earnings per share (before extraordinary items)	0.32	1.52	3.15	3.91	-
Basic & Diluted (In Rs.)					
Earnings per share (after extraordinary items)	0.32	1.52	3.15	3.91	-
Basic & Diluted (In Rs.)					
Dasic & Dilated (III 10.)					

Notes

- The above financial results have been reviewed & recommended by the Audit Committee and approved & taken on record by the Board of Directors of 1) the Company at their meeting held on 24.05.2024
- 2) Previous period's figures have been regrouped/rearranged where necessary.

By order of the Board of Directors For The Delhi Safe Deposit Co.Ltd.

> Vijay Kumar Gupta Managing Director/CEO DIN:00243413

Place: New Delhi Date: 24.05.2024

THE DELHI SAFE DEPOSIT CO.LTD

CIN: L74899DL1937PLC000478

Regd Off: 86, Janpath, New Delhi-110001

Email: delsafe@dsdgroup.co.in; Website: www.dsdgroup.co.in

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars	March 31, 2024	March 31, 2023
l dictions	Audited	Audited
*	Rs.	Rs.
Assets		
Financial assets		
Cash and cash equivalents	33.37	69.31
Bank balance other than cash and cash equivalents above	8.20	25.32
Receivables - Trade	105.26	80.84
Loans	3,228.97	2,802.25
Investments	_	67.27
Other financial assets	1.66	4.43
Non-financial assets		
Inventories	66.67	92.51
Current tax assets (Net)	59.69	79.96
Deferred tax assets (Net)	112.06	45.54
Investment property	257.97	258.99
Property, plant and equipment	28.35	32.76
Other intangible assets	0.23	0.41
Other non-financial assets	1.49	1.26
Total assets	3,903.92	3,560.85
Liabilities & Equity		
Financial liabilities		
Payables		
Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises	1.30	73.41
(ii) total outstanding dues of creditors other than	44.65	17.72
micro enterprises and small enterprises	000/27/000000	
Borrowings (Other than debt securities)	649.23	691.60
Deposits	-	-
Other financial liabilities	424.48	388.27
Non-financial liabilities		
Provisions	301.33	56.72
Other non-financial liabilities	52.46	56.12
Total liabilities	1,473.45	1,283.84
Equity		
Equity share capital	522.30	522.30
Other equity	1,908.17	1,754.71
Total equity	2,430.47	2,277.01
Total liabilities and equity	3,903.92	3,560.85

By Order of the Board of Directors For The Delhi Safe Deposit Co.Ltd.

> Vijay Kumar Gupta Managing Director/CEO DIN :00243413

Place: New Delhi Date: 24.05.2024

THE DELHI SAFE DEPOSIT COMPANY LIMITED CASH FLOW STATEMENT

CASH LOW STATEMENT		(Rs. In thousands)
	For the year ended	For the year ended
	31st March, 2024	31st March, 2023
	Rs.	Rs.
Cash flow from operating activities		
Profit/Loss before taxation	13,762	(21,198)
Adjustments for:		(//
Depreciation on assets	785	888
Interest from govt, securities & fixed deposits	(97)	(1,110)
Interest no vehicle loans	34	44
Interest on vehicle loans Interest on loan & fixed deposits	5,999	7,632
Provisions for:	2,232	7,002
NPAs	20,961	401
Standard assets	(271)	(145)
Leave encashments	268	187
Expected credit loss allowance	3,371	1,186
Loss in inventories of stock-in-trade	1,675	1,100
Restructured loan assets	-	(4,812)
	243	367
Loss/Profit on sale of investments/assets Direct taxes paid net of refunds, if any	(1,947)	2,897
Adjustsments for changes in:		
Trade payables & liabilities	(2,102)	(2,825)
Loans, advances & trade receivables	(45,461)	33,171
Net cash flows from operating activities (A)	(2,780)	16,683
iver cash nows from operating activities (A)	(2,700)	10,003
Cash flow from investing activities		
Purchase of fixed assets/investments	(345)	(24,207)
Proceeds from sale of fixed assets/investments	6,849	11,217
Interest from govt. securities & fixed deposits	401	1,030
Net cash flows from investing activities (B)	6,905	(11,960)
Cash flow from financing activities		
Interest on vehicle loans	(34)	(44)
Interest on loan & fixed deposits	(5,999)	(11,845)
Proceeds of borrowings	(3,398)	(31,174)
Dividends paid	- 1	-
Net cash flows from financing activities (C)	(9,431)	. (43,063
Net increase/decrease in cash & cash equivalents (A+B+C)	(5,306)	(38,340
Cash & cash equivalents as at the beginning of year	9,463	47,803
Cash & cash equivalents as at the end of year	4,157	9,463

In terms of our report attached

For CNS & Co.

Chartered Accountants Firm Regn.No.: 018215C

FCA. Baljeet Singh

Membership No.: 529260

Place: New Delhi Date: 24.05.2024 Vijay Kumar Gupta Managing Director/CEO DIN No. 00243413



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Dt: 24/05/2024

To Metropolitan Stock Exchange of India Limited (MSEI) Vibgyor Towers, 4th floor, Plot No C 62, G - Block, Opp. Trident Hotel, BandraKurla Complex, Bandra (E), Mumbai - 400 098

Sub:Declaration confirming issuance of Audit Report with 'UnmodifiedOpinion' on the Standalone Financial Statements of The Delhi Safe DepositCompany Limited for the Financial Year ended 31st March, 2024.

Ref: The Delhi Safe Deposit Co. Ltd., ISIN No- INE639Y01017

Dear Sir,

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, Vijay Kumar Gupta, Managing Director/ CEO of the Company do hereby declare and confirm that the Statutory Auditors of the Company i.e. M/s CNS & Co., Chartered Accountants, (Firm Registration No. 018215C), have issued their Audit Reports with Unmodified opinion on the standalone Financial Result of the Company for the financial year ended 31st March 2024.

Kindly take the same on records.

Thanking You,

For The Delhi Safe Deposit Co. Ltd.

Vijay Kumar Gupta

Managing Director/CEO

DIN: 00243413



The Delhi Safe Deposit Co. Ltd.

CIN NO: L74899DL1937PLC000478 / GSTIN: 07AAACT1828J1ZC

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Email: delsafe@dsdgroup.co.in / dsdtravels@dsdgroup.co.in Website: www.dsdgroup.co.in

Date: 24/05/2024

To
Metropolitan Stock Exchange of India Limited (MSE)
Vibgyor Towers, 4th floor,
Plot No C 62, G - Block,
Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 098

Sub:Non-Applicability of filing Statement of deviation(s) or variation(s) under Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: The Delhi Safe Deposit Co. Ltd., ISIN No- INE639Y01017

Dear Sir/ Madam,

We hereby declare that Company has not come up with any public issue, rights issue, preferential issue, QIP, etc during the quarter ended 31st March 2024, therefore, the requirement of filing a statement of deviation(s) or variation(s) in the use of proceeds of the issue under Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, is not applicable, hence Company is not required to file quarterly Statement of deviation(s) or variation(s) under said regulation.

Kindly take note of this information on your record.

Thanking You,

Yours Faithfully,

For The Delhi Safe Deposit Co. Ltd.

Vijay Kumar Gupta

Managing Director/CEO

DIN: 00243413



Peer Reviewed Unit No. 1410/2021 UCN: S2016UP815600

Secretarial Compliance Report of The Delhi Safe Deposit Company Limited for the financial year ended March 31, 2024

I, have conducted the review of the compliance of the applicable statutory provisions and the adherence togood corporate practices by **The Delhi Safe Deposit Company Limited** (hereinafter referred as 'the listed entity'), having its Registered Office at 86, Janpath, New Delhi – 110001 Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2024 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

I, CS Abhishek Jain have examined:

- (a) all the documents and records made available to us and explanation provided by The Delhi Safe Deposit Company Limited ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this report, for the

financial year ended March 31, 2024 ("Review Period") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; NA
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; -NA
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 -NA
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (i) Other regulations (as applicable) and circulars/ guidelines issued thereunder;

and based on the above examination, I hereby report that, during the Review Period:

I. (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

NOID



Peer Reviewed Unit No. 1410/2021 UCN: S2016UP815600

Sr. No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation/CircularNo.	Deviations	Action Taken by	Type of Action	Detail of Vio- lation	Fine Amou nt	Observations/Revations/Remarks of the Practicing Company Secretary	Man- age- ment Re- sponse	Re- marks
NIL	NIL	NIL	NIL	NIL	Advisory/ Clarificatio n/ Fine/Show Cause Notice/ Warning, etc.	NIL	NIL	NIL	NIL	NIL

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Com- pliance Require- ment (Regu-	Regulation/ Circula	Deviations	Actio n Taken by	Type of Action	Details of Viola- tion	Fine Amoun t	Ob- serva- tions/ Re- marks	Man- age- ment Re- sponse	Re- marks
	lations/ circulars/ guide- lines including specific							of the Prac- ticing Com- pany Secre-		
NIL	NIL	NIL	NIL	NIL	Advisory/ Clarificatio	NIL	NIL	NIL	NIL	NIL
					Fine/Show Cause Notice/ Warning, etc.				1 1 * (.	nek J.



Peer Reviewed Unit No. 1410/2021 UCN: S2016UP815600

II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations/ Remarks
1.	Compliances with the following conditions while appointing/r	e-appointing an au	ditor
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or	NA	There is no change in Statutory Auditors during the period under review.
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or		
	iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the lastquarter of such financial year as well as the audit report for such financial year.		
2.	Other conditions relating to resignation of statutory auditor		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:	NA	There is no change is Statutory Auditor during the period under review.





Peer Reviewed Unit No. 1410/2021 UCN: S2016UP815600

	a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-	NA	There is no change in Statutory Auditors during the period under review.
	cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.		
	b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receiptof information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by themanagement, as applicable.		
	c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.		
	ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure-A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.	NA	There is no change in Statutory Auditors during the period under review.



Peer Reviewed Unit No. 1410/2021 UCN: S2016UP815600

III. I hereby report that, during the review period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks
1.	Secretarial Standards:	Yes	-
	The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).		
2.	Adoption and timely updation of the Policies:	Yes	-
	 All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities 		7.27
	 All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI 		
3.	Maintenance and disclosures on Website:	Yes	-
	 The Listed entity is maintaining a functional website Timely dissemination of the documents/ information under a separate section on the website Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/section of the website 		
4.	Disqualification of Director: None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by	Yes	
	the listed entity.		bek



Peer Reviewed Unit No. 1410/2021 UCN: S2016UP815600

5.	Details related to Subsidiaries of listed entities havebeen examined w.r.t.:	NA	There is no subsidiary company of listed entity
	(a) Identification of material subsidiary companies		
	(b) Disclosure requirement of material as well as other subsidiaries		
6.	Preservation of Documents:	Yes	
	The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documentsand Archival policy prescribed under SEBI LODR Regulations, 2015.	*	
7.	Performance Evaluation:	Yes	-
	The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.		
8.	Related Party Transactions:	Yes	-
	(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or		
	(b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved / ratified / rejected by the Audit Committee, in case no prior approval has been obtained.		
9.	Disclosure of events or information:	Yes	
	The listed entity has provided all the required disclosure(s)under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed the reunder.		
10.	Prohibition of Insider Trading:	Yes	-
	The listed entity is in compliance with Regulation 3(5) &3(6)SEBI (Prohibition of Insider Trading) Regulations, 2015.		



Peer Reviewed Unit No. 1410/2021 UCN: S2016UP815600

11.	Actions taken by SEBI or Stock Exchange(s), if any:	Yes	
	No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.		
12.	Additional Non-compliances, if any:	Yes	
	No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.		

Assumptions & Limitation of scope and Review:

- 1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
- 2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
- 3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
- 4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Date: May 14, 2024

Place: Noida

For ABHISHEK J & CO.

Company Secretaries

CS Abhishek Jain M. No. F11233 COP No. 16592

NOID

UDIN: F011233F000367072