## **MULTIPLUS HOLDINGS LIMITED**

B-101, Bhaveshwar Plaza, L. B. S. Marg, Ghatkopar (W), Mumbai - 400086. • Tel.: 022-2500 5046

Date: 9th November 2023

To, Department of Corporate Services BSE Limited, P J Towers, Dalal Street, Mumbai - 400 001

Security Code: 505594

Dear Sir/Madam,

Sub.: Unaudited Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September 2023 and outcome of the Board Meeting held on 9<sup>th</sup> November 2023

We hereby inform you that the Board of Directors of the Company at its meeting held today, inter alia:

- Approved the Unaudited financial results of the Company for the quarter and half year ended on 30<sup>th</sup> September 2023;
- Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Unaudited financial results of the Company for the quarter ended on 30<sup>th</sup> September 2023 along with Limited Review Reports thereon issued by Statutory Auditors of the Company.

The Board meeting commenced today at 2:00 p.m. and concluded at 3:00 p.m. (IST).

Kindly take the note on your Record.

Thanking You,

Yours Faithfully For MULTIPLUS HOLDINGS LIMITED

JIGNESH SHETH Managing Director DIN: 00290211

Encl.: Unaudited Standalone Financial Results along with Limited Review Report for the quarter and half ended 30<sup>th</sup> September 2023

The companies of the particulars   STATEMBERT OF UNA ALDITED FINANCIAL RESULTS FOR THE QUARTER RIVERD SEPTEMBER 80, 2023   The Link Andrewson operations   Particulars   30.09.2021   S. 00.09.2022   S. 00.			B-101, BHAVESHWAR PLAZA, LBS MARG, GHATKOPAR WEST, MUMBAI-400086	KOPAR WEST, MUN	/BAI-400086			
Particulars			L RESULTS FOR 1	COZ6425 THE QUARTER F	ENDED SEPTEME	3ER 30, 2023		
Comparison								(In Lakhs)
Non-state   Company	Sr No	Stellisitad		Quarter Ended		Half Yea	r Ended	Year Ended
Parameter   Para	31.140	ratticulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
## Rs. ##			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
### Total Revenue (f + 11) ### 39.22   38.83   37.03   77.111   ### Total Revenue (f + 11) ### 39.22   38.83   37.03   77.111   ### Total Revenue (f + 11) ### 39.22   38.83   37.03   77.111   ### Total Revenue (f + 11) ### Total Repenses (f V) ### Total Expenses (f V) ##			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
### Total Revenue (1+1)   39:22   38.83   37.03   77.11  ### Properties  ### Total Revenue (1+1)   39:22   38.83   37.03   77.11  ### Total Expenses (1/)   0.00	- :	Revenue from operations	39.22	38.83	37.03	77.11	564.61	642.92
### Appenses	= =		39.72	38.83	37.03	77 11	564.61	- 0 00
inancial Costs  The density Expense  The density Expense  The density Expense  Total Expenses	≥						10.10.1	0.42.34
ther Administrative Expenses  Total Expenses (IV)  There Administrative Expenses  Total Comprehensive income, net of income tax  Total Comprehensive income, net of income tax  Total Comprehensive income, net of income tax  Total Comprehensive income for the period (XI + XIII)  The Expenses  Total Comprehensive income and to the period (XI + XIII)  The Expenses  Total Comprehensive income for the period (XI + XIII)  Total Comprehensive income and the CR3.10 each)  Total Comprehensive income for the period (XI + XIII)  Total Comprehensive income and to fine to the Expenses  Total Comprehensive income for the period (XI + XIII)  Total Comprehensive income for the period (XI + XIII)  Total Comprehensive income for the period (XI + XIII)  Total Comprehensive income for the period (XI + XIII)  Total Comprehensive income for the period (XI + XIII)  Total Comprehensive income for the period (XI + XIII)  Total Comprehensive income for the period (XI + XIII)  Total Comprehensive income for the period (XI + XIII)  Total Comprehensive income for the period (XI + XIII)  Total Comprehensive income for the formation reserves)  Total Comprehensive income for the formation for Toxation if any will be made at year end.		Employee Benefit Expense	0.90	0.90	1.20	1.80	2.40	4.83
rofit before exceptional and extraordinary items and tax  rofit before exceptional lems  rofit before exceptional lems  rofit before extraordinary items and tax  rofit before extraordinary items  37.87 32.58 35.34 70.45  70.45  2.01 1.73 1.88.00  2.01 1.73 1.88.00  1.80.00 1.88.00  1.80.00 1.88.00  1.80.00 1.88.00  1.80.00 1.80.00  1.80.00		Financial Costs	0.00	0.00	0.01	0.01	0.02	0.03
rofit before exceptional and extraordinary items and tax x exceptional items and tax x exceptional items and tax (V - VI)  x receptional items and tax (V - VII)  x receptional items and tax (V - VII)  x receptional items and tax (V - VII)  x receptional items and tax (V - VIII)  x receptional items are received by the Audit Committee at its Meeting held on November 09, 2023  x receptional items are received by the Audit Committee at its Meeting held on November 09, 2023  x receptional items are received by the Audit Committee at its Meeting held on November 09, 2023  x receptional in a single segment as defined in AS-17, hence segment reporting is not applicable to the company. Fevious quarter/years figures have been receptived and recogningly restrict or it and are recognised accounting is not applicable to the company. Fevious quarter/years figures have been receptived and recogningly reception and recogningly restrict or it and it are received by the quarter received by th			0.44	5:35	0.49	4.85	5.10	7.89
receptional and extraordinary items and tax (V - VI)  receptional tems  receptional		Total Expenses (IV)	1.34	6.26	1.69	99'9	7.52	12.75
rofit before extraordinary items and tax (V - VI)  xtraordinary Items  xtraordinary It	> 5	Profit before exceptional and extraordinary items and tax	37.87	32.58	35.34	70.45	557.09	630.18
rofit before extalorinary items and tax (v - v))  37.87 32.58 35.34 70.45  37.87 32.58 35.34 70.45  37.87 32.58 35.34 70.45  37.87 32.58 35.34 70.45  38.93 33.35 35.34 70.45  38.93 33.35 35.34 70.45  38.93 33.35 35.34 70.45  38.93 33.35 36.40 77.28  38.90 38.30 38.30 38.30  38.90 38.30 38.30 38.30  38.90 38.30 38.30 38.30  38.90 38.30 38.30 38.30  38.90 38.30 38.30 38.30  38.90 38.30 38.30 38.30  38.90 38.30 38.30 38.30  38.90 38.30 38.30 38.30  38.90 38.30 38.30 38.30  38.90 38.30 38.30 38.30  38.90 38.30  38.90 30.30  38.90 30.30  38.90 30.30  38.90 30.30  38.90 30.30  38.90 30	> 5	Exceptional Items		,	, 6	, 44	1 8	
rofit before tax (VIII - VIII)  To descrete tax (VIII - VIII)  To describe tax (VIII - VIII)  To describe tax (VIII - VIII)  To describe tax (VIII - VIII	= =	Front before extraorginary items and tax (V - VI) Extraordinary Items	37.87	32.38	35.34	70.45	557.09	630.18
1) Current tax 1) Current tax 2) Deferrent tax 2) Deferrent tax 2) Deferrent tax 3) Prior Period Tax rofity(Loss) for the period The Comprehensive income, net of income tax rofity(Loss) for the period The Comprehensive income for the period (XI + XII) The Comprehensive income for the period (XI + XII) The Comprehensive income for the period (XI + XII) The Comprehensive income for the period (XI + XII) The Companies (Excluding revaluation reserves) The above unaudited Financial Results were reviewed by the Audit Committee at its Meeting held on November 09, 2023 This statement has been prepared in accordance with the Companies (India net Accounting Standards) Rule, 2015 This statement has been prepared in accordance with the Companies (India net Accounting Standards) Rule, 2015 This statement has been prepared in accordance with the Companies (India net Accounting Standards) Rule, 2015 This statement has been prepared in accordance with the Companies (India net Accounting Standards) Rule, 2015 This statement has been prepared in accordance with the Companies (India net Accounting Standards) Rule, 2015 This statement has been prepared in accordance with the Companies (India net Accounting Standards) Rule, 2015 This standards practices and olicies to the extent applicable. Beginning from 01st April, 2017, the company is adopted Ind AS with a transition are of 01st April, 2017 and accordingly restated results for the quarter reded 30th Sept, 2023.  The April 2017 and accordingly restated results for the quarter reded 30th Sept, 2023.  The April 2017 and accordingly restated results for the quarter reded 30th Sept, 2023.  The April 2017 and accordingly restated results for the quarter reded 30th Sept, 2023.  The April 2017 and accordingly restated results for the quarter reded 30th Sept, 2023.	×	Profit before tax (VII - VIII)	37.87	32.58	35.34	70.45	557.09	630.18
1) Current tax 3) Prior Perior tax 4.06 6.77 1.07 1.07 1.83.00 1.88.00 1.89.00 1.89.00 1.89 3.75 2) Diluted 2.01 1.73 1.88 3.75 2) Diluted 4.84 no record by the Board of Directors at their Meeting held on November 09, 2023 1.88 3.75 2) Diluted 4.84 no record by the Board of Directors at their Meeting held on November 09, 2023 1.88 3.75 2) Diluted 4.85 no record by the Board of Directors at their Meeting held on November 09, 2023 1.88 3.75 3.75 4.00 1.89 3.75 5.00 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1	×	Tax expense:						
2) Deferred tax  3) Prior Period Tax  3) Prior Period Tax  3) Prior Period Tax  31.83  32.58  32.58  32.54  32.58  35.34  70.45  The Company is operating in a single segment as defined in AS-17, hence segment revoicing in a single segment as defined in AS-17, hence segment revoicing in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.  1) Prior Period Tax  10.6  0.77  1.07  1.88.00  1.8		(1) Current tax	,	1	1	1	1	90.45
Tour Period Tax  Tour Period Tax  Tour Period Tax  Tour Period Tax  Tour Tour Period Tax  Tour Tour Tour Tour Tour Tour Tour Tax  Tour Tour Tour Tour Tour Tour Tour Tour		(2) Deferred tax		1	1	,	1	1
ther Comprehensive income tax  the Company is operating in a single segment as did by the Audit Company is operating in a single segment as did by the receivable of the company.  Total Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.  Total Company is not applicable and are defined in AS-17, hence segment reporting is not applicable to the company.  Total Company is not a single segment as defined in AS-17, hence segment reporting is not applicable to the company.  Total Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.  Total Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.  Total Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.  Total Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.  Total Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.  Total Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.  Total Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.  Total Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.  Total Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company.  Total Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable.		(3) Prior Period Tax	,	,				
ther Comprehensive income, net of income tax  1.05	×	Profit/(Loss) for the period	37.87	32.58	35.34	70.45	557.09	539.73
otal Comprehensive Income for the period (XI + XII)  38.93  33.35  36.40  72.28  aid up equity share capital (Face value of Rs.10 each)  188.00  188.0	×	Other Comprehensive income, net of income tax	1.06	77.0	1.07	1.83	1.81	4.68
aid up equity share capital (Face value of Rs.10 each)  eserves (excluding revaluation reserves)  arning per equity share:  2.01  1.73  1.88  3.75  2.01  1.73  1.88  3.75  2.01  1.73  1.88  3.75  2.01  2.01  3.75  2.01  3.75  2.01  1.88  3.75  2.01  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  2.01  1.88  3.75  1.	IIX	Total Comprehensive Income for the period (XI + XII)	38.93	33.35	36.40	72.28	558.90	544.41
arning per equity share:  2.01  1.73  2.01  1.73  1.88  3.75  2.01  1.73  1.88  3.75  2.01  1.73  1.88  3.75  2.01  1.73  1.88  3.75  2.01  1.73  1.88  3.75  2.01  1.73  1.88  3.75  2.01  1.73  1.88  3.75  2.01  1.73  1.88  3.75  1.88	XIX	Paid up equity share capital (Face value of Rs.10 each)	188.00	188.00	188.00	188.00	188.00	188.00
1) Basic 2.01 1.73 1.88 2.01 1.88 2.01 1.88 2.01 1.88 2.01 1.88 2.01 1.88 2.01 1.88 2.01 1.88 2.02 1.88 2.01 1.88 2.02 1.88 2.03 1.88 2.04 1.88 2.05 1.88 2.05 1.88 2.06 1.88 2.07 1.88 2.07 1.88 2.08 1.88 2.09 1.88 2.09 1.88 2.75 1.88 2.75 1.88 2.75 1.88 2.75 1.88 2.75 1.88 2.75 1.88 2.75 2.01 1.88 2.75 1.88 2.75 2.02 1.88 2.75 2.02 2.01 2.01 2.01 2.01 2.01 2.01 2.01	AX.	Reserves (excluding revaluation reserves)	1	ı	ı	,	,	2,048.29
he above unaudited Financial Results were reviewed by the Audit Committee at its Meeting held on November 09, 2023  he above unaudited Financial Results were reviewed by the Audit Committee at its Meeting held on November 09, 2023.  his statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015  his statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015  and AS) precribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and olicies to the extent applicable. Beginning from 01st April, 2017, the company has adopted Ind AS with a transition ate of 01st April 2017 and accordingly restated results for the quarter ended 30th Sept, 2023.  he Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company. revision for Taxation if any will be made at year end.	XVI	Earning per equity snare:	200	52.5	000		000	
he above unaudited Financial Results were reviewed by the Audit Committee at its Meeting held on November 09, 2023.  Indian accordance with the Companies (Indian Accounting Standards) Rule, 2015.  His statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015.  Ind AS) precribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and olicies to the extent applicable. Beginning from 01st April, 2017, the company has adopted Ind AS with a transition ate of 01st April 2017 and accordingly restated results for the quarter ended 30th Sept, 2023.  He Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company. revious quarter/years figures have been regrouped/recast, wherever necessary.		(1) Basic (2) Diluted	2.01	1.73	1.88	3.75	29.63	28.71
he above unaudited Financial Results were reviewed by the Audit Committee at its Meeting held on November 09, 2023.  Indicate the control of Directors at their Meeting held on November 09, 2023.  His statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015.  Ind AS) precribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and colicies to the extent applicable. Beginning from 0.1st April, 2017, the company has adopted Ind AS with a transition ate of 0.1st April 2017 and accordingly restated results for the quarter ended 30th Sept, 2023.  He Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company. revision for Taxation if any will be made at year end.	Notes:							
his statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 his statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 and AS) precribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and olicies to the extent applicable. Beginning from 0.1st April, 2017, the company has adopted Ind AS with a transition ate of 0.1st April 2017 and accordingly restated results for the quarter ended 30th Sept, 2023.  The Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company. revision for Taxation if any will be made at year end.	1)	The above unaudited Financial Results were reviewed by the Audit	Committee at its	Meeting held on	November 09, 20	23		
In Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 and AS) precribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and olicies to the extent applicable. Beginning from 01st April, 2017, the company has adopted Ind AS with a transition ate of 01st April 2017 and accordingly restated results for the quarter ended 30th Sept, 2023.  He Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company. revious quarter/years figures have been regrouped/recast, wherever necessary.	í	and taken on record by the Board of Directors at their Meeting hel	d on November 0	9, 2023.	7 200			
olicies to the extent applicable. Beginning from 01st April, 2017, the company has adopted Ind AS with a transition are of 01st April 2017 and accordingly restated results for the quarter ended 30th Sept, 2023.  He company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company. revious quarter/years figures have been regrouped/recast, wherever necessary.  Trovision for Taxation if any will be made at year end.	(7	Into Statement has been prepared in accordance with the Compar (Ind AS) precribed under section 133 of the Companies Act. 2013 a	nes (Indian Accou	ntimg standards, ed accounting pr	actices and			
ate of 01st April 2017 and accordingly restated results for the quarter ended 30th Sept, 2023.  He Company is operating in a single segment as defined in A5-17, hence segment reporting is not applicable to the company. revious quarter/years figures have been regrouped/recast, wherever necessary.  Trovision for Taxation if any will be made at year end.		policies to the extent applicable. Beginning from 01st April, 2017, t	the company has a	adopted Ind AS w	ith a transition			
he Company is operating in a single segment as defined in AS-17, hence segment reporting is not applicable to the company. revious quarter/years figures have been regrouped/recast, wherever necessary. rovision for Taxation if any will be made at year end.		date of 01st April 2017 and accordingly restated results for the qua	arter ended 30th S	ept, 2023.				
revious quarter/years figures have been regrouped/recast, wherever necessary.  rovision for Taxation if any will be made at year end.	3)	The Company is operating in a single segment as defined in AS-17,	hence segment re	sporting is not ap	plicable to the cor	mpany.		
rovision for Taxation if any will be made at year end.	4)	Previous quarter/years figures have been regrouped/recast, where	ever necessary.			/		
CS LIMITED *	2)	Provision for Taxation if any will be made at year end.			HOLL SHOLL	100		
LIMITANA *					270	GS	OR MULTIPLUS H	OLDINGS LIMITED
IN ANTARA MARIANTA					111	Ĺ		
					Ch	MIT		
	-				)*		MR. J	MR. JIGNESH R. SHETH
P. L. ANDLE B. L. ANDR.	Place: Mum	Deal					M	MANAGING DIRECTOR

## MULTIPLUS HOLDINGS LIMITED

B-101, Bhaveshwar Plaza, L. B. S. Marg, Ghatkopar (W), Mumbai - 400086. • Tel.: 022-2500 5046

		Particulars	As at 30/09/2023 (Unaudited)	As at 31/03/2023 (Audited)
A	ASSETS			
1	Non-current assets			
	A	Fixed assets	-	
	В	Goodwill on consolidation*	-	
	С	Non-current investments	1,344.66	1,365.60
	D	Deferred tax assets (net)	-	
	E	Long-term loans and advances	-	
	F	Other non-current assets	-	
		Sub-total – Non current assets	1,344.66	1,365.60
2	Curi	rent assets		
	A	Current Investment	101.03	119.16
	В	Inventories	-	
	С	Trade receivables	-	
	D	Cash and cash equivalents	805.89	784.93
	E	Short term loans and advances	9.19	
	F	Other Current assets	45.00	57.21
		Sub-total – Current assets	961.11	961.30
		TOTAL ASSETS	2,305.77	2,326.90
В	EQU	JITY AND LIABILITIES		
1		AREHOLDERS FUNDS		
	A	Share Capital	188.00	188.00
	В	Reserves & Surplus	2,113.71	2,048.30
	С	Money received against share warrants	-	
		Sub – Total – Shareholders Funds	2,301.71	2,236.30
2	Shai	re Application money pending allotment	-	
3		ority Interest*	-	
4	Non	-current liabilities		
	A	Long-term borrowings	-	
	В	Deferred tax liabilities (net)	-	
	С	Other long term liabilities	-	
	D	Long-term provisions	-	
		Sub-total – Noncurrent liabilities	-	
5	Cur	rent Liabilities		
	A	Short – term borrowings	-	
	В	Trade Payables	-	
	C	Other Current liabilities	4.06	HOLDIA 4.3
	D	Short-term provisions	-/	86.2
	1	Sub-total – Current Liabilities	4.06	7/
		TOTAL - EQUITY AND LIABILITIES	2,305.77	2,326.90

## MULTIPLUS HOLDINGS LIMITED

B-101, Bhaveshwar Plaza, L. B. S. Marg, Ghatkopar (W), Mumbai - 400086. • Tel.: 022-2500 5046

	Cook Flow Statement for the main land	1. 1.20/1. C	4 1 2022	(Rs In Lakhs)
	Cash Flow Statement for the period end Particulars	lea 30th S	30-09-2023	31-03-2023
A	Cash Flow From Operating Activities:-			
	Net profit (Loss) before tax as per Profit and Loss Account Adjust for :		77.11	630.18
	Adjustments in Retained Earnings		-	(515.38)
			-	(1.50)
	Operrating Profit before Working Capital changes Adjust for:		77.11	114.80
	(Increase)/ Decrease in Current Investments		18.13	
	(Increase)/ Decrease in Other Current Tax Assets & Current A	ssets	3.02	9.30
	Increase/ (Decrease) in Short Term Provisions		(86.24)	0.05
	Increase/ (Decrease) in Current Tax Liabilities		(0.30)	76.82
	Less :- Changes in working capital		(65.39)	86.17
	Cash Generated from Operations		11.72	200.97
	Taxes Paid		_	(90.45)
	Net Cash from Operating Activities	A	11.72	110.52
В	Cash Flow from Investing Activities:-			
	Sale/(Purchase) of Non Current Investments (Net)		9.24	586.63
	Net Cash (used in) Investing Activities	В	9.24	586.63
C:	Cash Flow From Financing Activities:-			
		C	-	
	Net Increase in Cash and Cash Equivalents	(A-B-C)	20.96	697.15
	Opening Balance of Cash and cash Equivalents		784.93	87.78
	Closing Balance of Cash and cash Equivalents		805.89	784.93



## DGMS&Co.

**Chartered Accountants** 

9, Shreepal Building, S N Road, Tambe Nagar, Mulund– (West), Mumbai – 400 080 Tel: (O)23472578 (R) 25654859

The Board of Directors,
Multiplus Holdings Limited
101, B Wing, Bhaveshwar Plaza,
L B S Marg, Ghatkopar – West,
Mumbai – 400 086

We have reviewed the accompanying Statement of unaudited financial results of M/s. MULTIPLUS HOLDINGS LIMITED for the period ended 30th September 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. D G M S & Co. (CHARTERED ACCOUNTANTS)

trubash

[Atul B Doshi] PARTNER M.NO.: -102585 F.R.No. 112187W

Place: Mumbai Date: 09/11/2023

UDIN: 23102585BGTDDG3259