

**November 06, 2023**

BSE Limited  
Corporate Relationship Department,  
P J Towers, Dalal Street  
Mumbai – 400 001  
**Scrip Code- 523558**

**Sub: Outcome of Board Meeting held on November 06, 2023 – Un-Audited Financial Results for the quarter and half year ended on September 30, 2023**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company in its meeting held on Monday, 06<sup>th</sup> November, 2023, have adopted and approved Un-audited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September, 2023.

The said un-audited Financial Results prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the Limited review report by the Statutory Auditors are enclosed herewith.

These results are also being uploaded on the Company's website at [www.swissmilitaryshop.com](http://www.swissmilitaryshop.com).

The Board meeting commenced at 12.00 P.M. and concluded at 2.10 P.M.

Kindly take the above on record.

Thanking You,

For **SWISS MILITARY CONSUMER GOODS LIMITED**

**VIKAS JAIN**  
**COMPANY SECRETARY**

**SWISS MILITARY CONSUMER GOODS LIMITED**

Regd. Office: W-39, Okhla Industrial Area, Phase-II, New Delhi – 110020

☎ +91 11 41067060, ✉ [info@swissmilitaryshop.com](mailto:info@swissmilitaryshop.com)

🌐 [www.swissmilitaryshop.com](http://www.swissmilitaryshop.com), CIN: L51100DL1989PLC034797

**SWISS MILITARY CONSUMER GOODS LIMITED**

Regd. Office: W-39, Okhla Industrial Area, Phase II, New Delhi - 110 020

CIN : L51100DL1989PLC034797

Statement of Consolidated Un-Audited Financial Results for the Quarter and Half Year Ended September 30, 2023

(Rs. In Lacs, except for share data and if otherwise stated)

S. No.	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations	4,354.88	4053.87	2791.22	8,408.75	5,331.48	12,999.94
	(b) Other Income	45.13	43.46	4.17	88.59	4.90	87.97
	<b>Total Income</b>	<b>4,400.01</b>	<b>4097.33</b>	<b>2795.39</b>	<b>8,497.34</b>	<b>5,336.38</b>	<b>13,087.91</b>
<b>2</b>	<b>Expenses</b>						
	(a) Purchases/ Operating Expenses	3,831.11	3228.88	2879.82	7,059.99	5,454.31	12,030.33
	(b) Changes in inventories of finished goods, work in progress and stock in trade	(197.26)	177.06	(646.34)	(20.20)	(1,096.51)	(1,238.99)
	(c) Employee benefits expense	176.98	177.85	120.74	354.83	226.92	533.02
	(d) Depreciation and amortization expense	5.26	7.09	4.98	12.35	9.70	22.30
	(e) Finance costs	-	-	-	-	-	-
	(f) Other expenses	328.25	274.47	262.02	602.72	387.30	955.07
	<b>Total Expenses</b>	<b>4,144.34</b>	<b>3865.35</b>	<b>2,621.22</b>	<b>8,009.69</b>	<b>4,981.72</b>	<b>12,301.73</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and Tax (1- 2)</b>	<b>255.67</b>	<b>231.98</b>	<b>174.17</b>	<b>487.65</b>	<b>354.66</b>	<b>786.18</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before tax (3+4)</b>	<b>255.67</b>	<b>231.98</b>	<b>174.17</b>	<b>487.65</b>	<b>354.66</b>	<b>786.18</b>
<b>6</b>	<b>Tax expense</b>						
	1) Current Tax	64.07	58.72	45.40	122.79	60.01	168.65
	2) Deferred Tax	(1.26)	0.99	(0.16)	(0.27)	(0.31)	(0.09)
	<b>Total tax expense</b>	<b>62.81</b>	<b>59.71</b>	<b>45.24</b>	<b>122.52</b>	<b>59.69</b>	<b>168.56</b>
<b>7</b>	<b>Net Profit / (Loss) for the period (5-6)</b>	<b>192.86</b>	<b>172.27</b>	<b>128.93</b>	<b>365.13</b>	<b>294.97</b>	<b>617.62</b>
<b>8</b>	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the Period (7+8)</b>	<b>192.86</b>	<b>172.27</b>	<b>128.93</b>	<b>365.13</b>	<b>294.97</b>	<b>617.62</b>
<b>10</b>	<b>Profit attributable to :</b>						
	- Equity holders of the parent	192.86	172.27	128.93	365.13	294.97	617.62
	- Non Controlling Interest	-	-	-	-	-	-
<b>11</b>	<b>Total Comprehensive Income Attributable to:</b>						
	- Equity holders of the parent	192.86	172.27	128.93	365.13	294.97	617.62
	- Non Controlling Interest	-	-	-	-	-	-
<b>12</b>	<b>Paid up Equity Share Capital (Face Value of Equity Shares Rs. 2/- each)</b>	<b>3,931.88</b>	<b>3,931.88</b>	<b>3,931.88</b>	<b>3,931.88</b>	<b>3,931.88</b>	<b>3,931.88</b>
<b>13</b>	<b>Other Equity (Excluding Revaluation Reserve)</b>						<b>2,851.19</b>
<b>14</b>	<b>Earnings per share (Face Value of Rs. 2/- per share) not annualised :</b>						
	(a) Basic	0.10	0.09	0.10	0.19	0.27	0.31
	(b) Diluted	0.10	0.09	0.10	0.19	0.27	0.31

  
 Date :- November 06, 2023  
 Place :- New Delhi



For SWISS MILITARY CONSUMER GOODS LIMITED  
  
 NEW DELHI  
 ASHOK KUMAR SAWHNEY  
 CHAIRMAN

UDIN: 23080855BGBJZV 2726.



**SWISS  
MILITARY**

**SWISS MILITARY CONSUMER GOODS LIMITED**

Regd. Office: W-39, Okhla Industrial Area, Phase II, New Delhi - 110 020

CIN : L51100DL1989PLC034797

Statement of Standalone Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2023

(Rs. In Lacs, except for share data and if otherwise stated)

S. No.	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations	4,175.70	3883.64	2,596.97	8,059.34	4914.69	12,220.81
	(b) Other Income (Refer Note No. 5)	125.72	41.29	3.40	167.01	4.13	82.65
	<b>Total Income</b>	<b>4,301.42</b>	<b>3924.93</b>	<b>2,600.37</b>	<b>8226.35</b>	<b>4918.82</b>	<b>12,303.46</b>
<b>2</b>	<b>Expenses</b>						
	(a) Purchases/ Operating Expenses	3,712.93	3119.96	2,729.16	6,832.89	5121.37	11,461.33
	(b) Changes in inventories of finished goods, work in progress and stock in trade	(189.22)	171.57	(643.62)	(17.65)	(1,077.59)	(1,252.92)
	(c) Employee benefits expense	165.94	166.92	107.60	332.86	208.06	494.81
	(d) Depreciation and amortization expense	4.78	4.57	3.10	9.35	6.06	14.92
	(e) Finance costs	-	-	-	-	-	-
	(f) Other expenses	304.87	270.99	256.21	575.86	373.81	932.33
	<b>Total Expenses</b>	<b>3,999.30</b>	<b>3,734.81</b>	<b>2,452.45</b>	<b>7,733.31</b>	<b>4,631.71</b>	<b>11,650.67</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and Tax (1- 2)</b>	<b>302.12</b>	<b>190.92</b>	<b>147.92</b>	<b>493.04</b>	<b>287.11</b>	<b>652.79</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before tax (3+4)</b>	<b>302.12</b>	<b>190.92</b>	<b>147.92</b>	<b>493.04</b>	<b>287.11</b>	<b>652.79</b>
<b>6</b>	<b>Tax expense</b>						
	1) Current Tax	55.28	48.05	38.62	103.33	42.76	134.69
	2) Deferred Tax	(0.13)	(0.15)	(0.05)	(0.28)	(0.14)	0.29
	<b>Total tax expense</b>	<b>55.15</b>	<b>47.90</b>	<b>38.57</b>	<b>103.05</b>	<b>42.62</b>	<b>134.98</b>
<b>7</b>	<b>Net Profit / (Loss) for the period (5-6)</b>	<b>246.97</b>	<b>143.02</b>	<b>109.35</b>	<b>389.99</b>	<b>244.49</b>	<b>517.81</b>
<b>8</b>	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the Period (7+8)</b>	<b>246.97</b>	<b>143.02</b>	<b>109.35</b>	<b>389.99</b>	<b>244.49</b>	<b>517.81</b>
<b>12</b>	<b>Paid up Equity Share Capital (Face Value of Equity Shares Rs. 2/- each)</b>	<b>3,931.88</b>	<b>3,931.88</b>	<b>3,931.88</b>	<b>3,931.88</b>	<b>3,931.88</b>	<b>3,931.88</b>
<b>13</b>	<b>Other Equity (Excluding Revaluation Reserve)</b>						<b>2,674.32</b>
<b>14</b>	<b>Earnings per share (Face Value of Rs. 2/- per share) not annualised :</b>						
	(a) Basic	0.13	0.07	0.09	0.20	0.22	0.26
	(b) Diluted	0.13	0.07	0.09	0.20	0.22	0.26

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Date :- November 06, 2023

Place:- New Delhi



For SWISS MILITARY CONSUMER GOODS LIMITED



ASHOK KUMAR SAWHNEY

CHAIRMAN

UDIN: 23080855 BGGJZU6176



**SWISS MILITARY CONSUMER GOODS LIMITED**

Regd. Office: W-39, Okhla Industrial Area, Phase II, New Delhi - 110 020

CIN : L51100DL1989PLC034797

Statement of Assets and Liabilities as at 30th September, 2023

(Rs. In Lacs)

Particulars	CONSOLIDATED		STANDALONE	
	As at	As at	As at	As at
	30th September, 2023	31st March, 2023	30th September, 2023	31st March, 2023
	Un-Audited	Audited	Un-Audited	Audited
<b>ASSETS</b>				
<b>Non-Current Assets</b>				
(a) Property, Plant and Equipment	123.49	136.50	91.49	105.12
(b) Financial Assets				
i) Investments	-	-	418.99	418.99
(c) Income tax assets (net)	9.70	-	19.25	-
(d) Deferred tax assets (net)	0.53	0.28	0.14	-
<b>Total Non-Current Assets</b>	<b>133.72</b>	<b>136.78</b>	<b>529.87</b>	<b>524.11</b>
<b>Current Assets</b>				
(a) Inventories	1767.67	1,747.47	1,746.85	1,729.20
(b) Financial Assets				
i) Trade Receivables	2368.7	1,661.81	2,159.72	1,427.55
ii) Cash and Cash Equivalents	2371.63	2,747.61	2,001.59	2,391.44
iii) Other financial assets	47.6	149.26	47.60	149.26
(c) Other Current Assets	1341.48	1,019.84	1,334.46	1,009.76
<b>Total Current Assets</b>	<b>7,897.88</b>	<b>7,325.99</b>	<b>7,290.22</b>	<b>6,707.21</b>
<b>TOTAL ASSETS</b>	<b>8,030.80</b>	<b>7,462.77</b>	<b>7,820.09</b>	<b>7,231.32</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
a) Equity Share Capital	3931.88	3,931.88	3,931.88	3,931.88
b) Other Equity	2901.76	2,851.19	2,749.77	2,674.32
<b>Total Equity</b>	<b>6,833.64</b>	<b>6,783.07</b>	<b>6,681.65</b>	<b>6,606.20</b>
<b>LIABILITIES</b>				
<b>Non Current Liabilities</b>				
(a) Deferred tax liabilities (net)	-	-	-	0.14
<b>Current Liabilities</b>				
(a) Financial Liabilities				
i) Trade payables	849.91	546.99	810.50	509.09
ii) Other Financial Liabilities	54.18	40.33	50.59	36.98
(b) Other Current Liabilities	293.07	84.23	277.35	74.02
(c) Current Tax Liabilities (Net)	-	8.15	-	4.89
<b>Total Current Liabilities</b>	<b>1,197.16</b>	<b>679.70</b>	<b>1,138.44</b>	<b>625.12</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8,030.80</b>	<b>7,462.77</b>	<b>7,820.09</b>	<b>7,231.32</b>

*BK*

Date :- November 06, 2023

Place:- New Delhi



For SWISS MILITARY CONSUMER GOODS LIMITED

*ASHOK KUMAR SAWHNEY*  
NEW DELHI  
ASHOK KUMAR SAWHNEY  
CHAIRMAN

**SWISS MILITARY CONSUMER GOODS LIMITED**

Regd. Office: W-39, Okhla Industrial Area, Phase II, New Delhi - 110 020

CIN : L51100DL1989PLC034797

Cash Flow Statement for the Half Year ended 30th September, 2023

(Rs. in Lacs)

Particulars	CONSOLIDATED		STANDALONE	
	For the half year ended	For the half year ended	For the half year ended	For the half year ended
	30th September, 2023	30th September, 2022	30th September, 2023	30th September, 2022
Profit / (Loss) before tax	487.65	354.66	493.04	287.12
Adjustments for:				
Depreciation	12.35	9.70	9.35	6.06
Interest Income on Fixed Deposit	(71.61)	(4.68)	(66.98)	(3.94)
Exchange fluctuation (net)	(0.33)	1.01	(0.33)	1.01
<b>Operating (Loss) / Profit before working capital changes</b>	<b>428.06</b>	<b>360.69</b>	<b>435.08</b>	<b>290.25</b>
<b>Changes in Working Capital</b>				
Adjustments for (Increase) / Decrease in Operating Assets				
Inventories	(20.20)	(1,096.51)	(17.65)	(1,077.59)
Trade Receivables	(706.89)	(514.71)	(732.17)	(560.25)
Other financial assets	101.66	(82.67)	101.66	(113.11)
Other current assets	(321.65)	(921.39)	(324.71)	(921.39)
Income Tax Assets (net)	(17.83)	-	(24.12)	-
Adjustments for Increase / (Decrease) in Operating Liabilities				
Trade payables	302.92	414.20	301.42	414.20
Other Financial Liabilities	13.84	(4.66)	13.61	(4.66)
Other Current Liabilities	208.84	218.01	203.33	199.56
<b>Cash Generated / (used in) from Operating Activities</b>	<b>(11.25)</b>	<b>(1,627.04)</b>	<b>(43.55)</b>	<b>(1,772.99)</b>
Tax Paid	(122.79)	(24.24)	(103.33)	(6.99)
<b>Net Cash Generated / (used in) from Operating Activities (A)</b>	<b>(134.04)</b>	<b>(1,651.28)</b>	<b>(146.88)</b>	<b>(1,779.98)</b>
<b>Cash flow from Investing Activities</b>				
Interest Income on Fixed Deposit	71.61	- 4.68	66.98	3.94
Exchange fluctuation (net)	0.33	(1.01)	0.33	(1.01)
Payment for Purchase PPE	0.67	(62.72)	4.27	(61.40)
<b>Net Cash from / (used in) Investing Activities (B)</b>	<b>72.61</b>	<b>(59.05)</b>	<b>71.58</b>	<b>(58.47)</b>
<b>Cash flow from Financing Activities</b>				
Proceeds from Rights issue	-	4,423.36	-	4,423.36
Dividend Paid	(314.55)	-	(314.55)	-
Proceeds from Borrowings	-	(675.00)	-	(675.00)
<b>Net cash from / (used in) Financing Activities (C)</b>	<b>(314.55)</b>	<b>3,748.36</b>	<b>(314.55)</b>	<b>3,748.36</b>
<b>Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)</b>	<b>(375.98)</b>	<b>2,038.03</b>	<b>(389.85)</b>	<b>1,909.91</b>
Cash & Cash equivalents at beginning of the period	2,747.61	652.49	2,391.44	525.19
Cash & Cash equivalents at end of the period	2,371.63	2,690.52	2,001.59	2,435.10



Date :- November 06, 2023

Place:- New Delhi



For SWISS MILITARY CONSUMER GOODS LIMITED


  
 ASHOK KUMAR SAWHNEY  
 CHAIRMAN

**Notes to Standalone and Consolidated Financial Results for the quarter and half year ended 30th September 2023 :**

1. These standalone and consolidated financial results for the quarter and half year ended 30th September, 2023, which have been subjected to limited review by Statutory Auditors of the Company, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 06th November, 2023, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. The consolidated unaudited financial results of the Company and its wholly owned subsidiary i.e., AAA Shenyang Container Seal Private Limited have been prepared in accordance with Ind AS 110 consolidated financial statements.
3. The Company is primarily engaged in trading activities. Since this segment meets the aggregation criteria as per the requirements of Ind AS 108 on 'Operating segments', the management considers this as a single reportable segment. Accordingly, disclosure of segment information has not been furnished.
4. This statement have been prepared in accordance with Companies (India Accounting Standards) Rules, 2015 ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
5. Other income includes dividend income from subsidiary company Rs. 83.69 Lacs for the Financial Year 2022-23.
6. The above financial results are available on the website of the Company i.e. [www.swissmilitaryshop.com](http://www.swissmilitaryshop.com) and on the website of BSE Limited i.e., [www.bseindia.com](http://www.bseindia.com).
7. Previous period figures have been regrouped / rearranged whenever considered necessary.



Date :- November 06, 2023  
Place:- New Delhi



For SWISS MILITARY CONSUMER GOODS LIMITED



ASHOK KUMAR SAWHNEY  
CHAIRMAN







**Independent Auditor's Review Report on Standalone Unaudited 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 (as amended)**

**The Board of Directors,  
Swiss Military Consumer Goods Limited  
W-39, Okhla Industrial Area  
Phase - II  
New Delhi – 110 020**

We have reviewed the accompanying Statement of unaudited standalone financial results of Swiss Military Consumer Goods Limited for the quarter and half year ended September 30, 2023, ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For B. K. Sood & Co.  
Chartered Accountants  
Firm Registration No.000948N**

**(B K SOOD)**

**Partner**

**M. No. 080855**

**UDIN:- 23080855BGQJZU6176**



**Place: New Delhi  
Date: 06<sup>th</sup> November 2023**





712, Eros Apartments, 56, Nehru Place, New Delhi-110019  
Ph. : 011-41306199, E-mail : bksoodca@gmail.com

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

**The Board of Directors,  
Swiss Military Consumer Goods Limited  
W-39, Okhla Industrial Area, Phase - II  
New Delhi – 110 020**

We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Swiss Military Consumer Goods Limited ('the Holding Company') and its subsidiary, for the quarter and half year ended 30<sup>th</sup> September, 2023, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

The Statement includes the results of the AAA Shenyang container Seal Pvt. Ltd. (Wholly Owned Subsidiary Company)







**B.K. Sood & Co.**  
Chartered Accountants

Peer Reviewed Unit

712, Eros Apartments, 56, Nehru Place, New Delhi-110019  
Ph. : 011-41306199, E-mail : bksoodca@gmail.com

Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For B. K. Sood & Co.**  
**Chartered Accountants**  
**Firm Registration No.000948N**

**(B K SOOD)**  
**Partner**  
**M. No. 080855**  
**UDIN:- 23080855BGQJZV2726**



**Place: New Delhi**  
**Date: 06<sup>th</sup> November 2023**