

SCAN PROJECTS LIMITED

(Formerly Known As Ambala Cements Limited)

Regd. Office: VILL. JORIAN, DELHI ROAD, YAMUNA NAGAR – 135001, HARYANA

Phone: 01732-650495

E-mail: scanhry@scanprojects.in CIN: L29253HR1992PLC031576 Website: www.scanprojects.in

Date: 29th May 2023

Uploaded on BSE Limited Website: http://listing.bseindia.com

REF: - SCAN/BSE/COM/008/2023-24

To, The Manager, Department of Corporate Services, BSE Limited, Floor 25, P.J. Towers, Dalal Street, Mumbai - 400001.

> Furnishing of Information as per SEBI (Listing obligation and disclosure Requirements) Regulations, 2015 Scrip Code: 531797, Scrip Id: SCANPRO

Subject: - Outcome of the Board of Directors meeting and Financial Results for the Qtr. / Half/Year ended on 31.03.2023.

Dear Sir/ Madam,

Please find attached herewith Outcome of the Board of Directors meeting and Financial Results for the

Qtr. / Halt/ Year ended on 31.03.2023 along with Audit Report dully approved in the Board of Directors

Meeting held on today i.e. 29.05.2023. which was start at 4:30 PM and concluded at 5:30PM.

The same is uploaded at listing portal in XBRL mode

This is for your record and intimation please. Thanking you.

For SCAN PROJECTS LTD

Compliance Officer

(KAUSHAL WALIA)

Kanshal Malis

COMPANY SECRETARY/ COMPLIANCE OFFICER

ACS-31261

Place: Yamuna Nagar Date 29.05.2023

Scan Projects Limited

Regd. Office: Village Jorian, Delhi Road, Yamunanagar (Haryana), 135001

CIN: L29253HR1992PLC031576 Web Site: www.scanprojects.in Phone no.: 01732 - 650495 E-mail: scanhry@scanprojects.in

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2023

(Rs. In Lacs)

RT	-1	QUARTER ENDED			YEAR ENDED	
		31-03-2023 31-12-2022 31-03-2022		31-03-2023	31-03-2022	
		(AUIDTED)	(UNAUDITED)	(AUDITED)	(AUDITED)	(AUDITED)
1.	Income					
	Revenue from Operations	145.38	126.67	151.59	585.18	583.44
b)	Other Income	0.00	0.00	0.25	0.00	0.27
	Sub-Total "1"	145.38	126.67	151.84	585.18	583.71
2.	Expenditure				207.20	250.50
a)	Purchase of Stock-in-Trade	85.66	90.13	84.03	395.28	359.50
	Change in inventories of Stock-in- Trade	0.00	0.00	0.00	0.00	0.00
	Erection and Commissioning Charges paid to others	0.00	3.00	29.35	22.12	66.09
	Employees Benefits Expenses	32.71	25.64	26.91	102.12	89.63
	Finance Costs	0.87	1.40	0.96	5.83	3.90
f)	Depreciation and Amortization Expenses	1.16	1.10	1.31	4.44	5.30
	Operation and Other Expenses	31.63	4.35	6.60	43.27	21.84
	Sub-Total "2"	152.03	125.62	149.16	573.06	546.26
3	Profit/(Loss) before exceptional items and tax $[1-2]$	(6.65)	1.05	2.68	12.12	37.45
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Tax [3-4]	(6.65)	1.05	2.68	12.12	37.4
	Tax Expenses					
	Provision for Current Tax	(0.26)	0.30	1.53	4.60	10.4
	Provision for Deferred Tax Liability/(Adjustment)	(0.70)	(0.01)	(0.41)	(0.73)	(0.50
c)	Prior Year Taxes	0.00	0.32	0.03	0.32	0.0
•,	Sub-Total "6"	(0.96)	0.61	1.15	4.19	9.9
7	Net Profit/(Loss) from Continuing operations [5-6]	(5.69)	0.44	1.53	7.93	27.5
8	Profit/(Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
9	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.0
10	Net Profit/(Loss) from discontinued operation after tax [8 - 9]	0.00	0.00	0.00	0.00	0.0
11	Profit/(Loss) for the period [7 + 10]	(5.69)	0.44	1.53	7.93	27.5
a)	(i) Amount of items that will not be reclassified to profit and loss	9.83	0.00	(6.63)	9.83	(6.63
	(ii) Income Tax relating to items that will not be reclassified to profit and loss	2.47	0.00	1.67	2.47	1.6
b)	(i) Amount of items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.0
	(ii) Income Tax relating to items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.0
	Sub- Total "12"	7.36	0.00	(4.96)	7.36	(4.9
13		1.67	0.44	(3.43)	15.29	22.5
14						
a)	- : G1 C					
	Basic earnings/(Loss) per share from continuing operations	(0.19)	0.01	0.06	0.28	0.9

Smil Clerk

	Diluted earning/(Loss) per share from continuing operations	(0.19)	0.01	0.06	0.28	0.96
b)	Earnings per Equity Share for discontinuing operations					
	Basic earning/(Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00
	Diluted earning/(Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00
c)	Earnings per Equity Share					
	Basic earning/(Loss) per share from continuing and discontinuing operations	(0.19)	0.01	0.06	0.28	0.96
	Diluted earning/(Loss) per share from continuing and discontinuing operations	(0.19)	0.01	0.06	0.28	0.96
15	Details of Equity Share Capital					
	Paid-up Equity Share Capital	287.33	287.33	287.33	287.33	287.33
	Face value of Equity Share Capital	10	10	10	10	10
16.	Other Equity [Reserves]				78.12	62.84

Note:

- The above mentioned audited results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 29th May 2023.
- The Statutory auditors of the Company have carried out an audit of the above results for the quarter and year to date ended March 31, 2023. The Auditors' opinion on quarterly and year to date standalone financial results of the company is unmodified.
- 3. Previous period/year figures have been regrouped / rearranged, wherever necessary, to confirm with the current period classification.
- 4. The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016.
- 5. The figures for the quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between audited figures in respect of the full financial year and the year-to-date published figures up to the quarter ended December 31, 2022 and December 31, 2021 respectively.
- 6. Disclosure of assets and liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended 31st March, 2022 is given as per Annexure "I" attached.
- Previously the Company has elected to exercise the option permitted under section 115 BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) ordinance 2019, accordingly, the Company has recognized the provision for Income tax for the year ended March 31, 2023 also.
- 8. Under Ind AS the management has identified two operating segments (i.e. Erection, Commissioning, Supervision & Annual Maintenance Contract and Trading Activities). Accordingly necessary information on reportable segments is given as per Annexure "II" attached.
- 9. Information in Investor complaints in pursuant to clause 41 of the Listing Agreement for the quarter ended 31st March 2023: beginning 00; received 00; disposed off 00; and pending 00.

Place: Yamunanagar

Dated: 29-05-2023

For and on behalf of the Board of Directors

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2023 IS GIVEN BELOW: -

	PARTICULARS	ASAT	AS AT
		31-03-2023	31-03-2022
A	ASSETS	(AUDITED)	(AUDITED)
1 1	Non-Current Assets		
1	-Property, Plant and Equipment	35.81	40.04
	-Capital Work-in-Progress	0.00	
	-Capital Work-III-Progress -Intangible assets	0.00	0.00
	Financial Assets	0.00	0.00
	-Investments	10.20	10.20
	-Other financial assets	10.30	10.30
	Deferred Tax Assets (net)	0.89	0.89
		9.91	11.86
	Other non-current assets Sub-Total "1" Non-Current Assets		9.91
2		67.02	73.00
2	Current Assets	11.64	11.61
	-Inventories	11.64	11.64
	Financial Assets	0.00	2.00
	-Investments	0.00	0.00
	-Trade Receivables	235.84	368.59
	-Unbilled Revenue	0.00	0.00
	-Cash and Cash Equivalents	11.46	4.84
	-Other Financial assets	0.00	0.00
	Current Tax Assets (Net)	5.61	0.00
	Other Current Assets	237.71	262.43
	Sub-Total "2" Current Assets	502.26	647.50
	TOTAL ASSETS	569.28	720.50
В	EQUITY AND LIABILITIES		
1	Equity		
	-Equity Share Capital	399.90	399.90
	-Other Equity	78.12	62.84
	Sub-Total "1" Total of Equity	478.02	462.74
2	Liabilities		
	Non-Current Liabilities		
	Financial Liabilities		
	-Long Term Borrowings	1.50	7.50
	-Other financial liabilities	0.00	0.00
	Provisions	14.22	13.03
	Other non-current liabilities	13.00	13.00
	Sub-Total Non-Current Liabilities	28.72	33.53
	Current Liabilities		
	Financial Liabilities		
	-Short Term Borrowings	6.00	85.88
	-Trade Payables	25.01	80.34
	-Other Financial Liabilities	9.55	9.23
	Other Current Liabilities	21.80	37.57
	Provisions	0.18	8.20
	Current Tax Liabilities (Net)	0.00	3.01
	Sub-Total Current Liabilities	62.54	224.23
	TOTAL EQUITY AND LIABILITIES	569.28	720.50

Place: Yamunanagar

Dated: 29-05-2023

For and on behalf of the Board of Directors

Sunil Claudra)
(Sunil Chandra)
Managing Director
DIN: 01066065

<u>AUDITED SEGMENTWISE REVENUE, RESULTS, CAPITAL EMPLOYED FOR THE YEAR ENDED 31ST MARCH 2023</u>

S.NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-03-2023 (AUIDTED)	31-12-2022 (UNAUDITED)	31-03-2022 (AUDITED)	31-03-2023 (AUDITED)	31-03-2022 (AUDITED)
1	Segment Revenue					
	a) Erection, Commissioning,					
	Supervision & Annual					
	Maintenance Contract	57.58	33.65	64.44	174.21	206.64
	b) Trading Activities	87.80	93.02	87.15	410.97	376.80
	Total Segmental Revenue	145.38	126.67	151.59	585.18	583.44
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Net Sales/ Income from	145.38	126.67	151.59	585.18	583.44
	Operations					
2	Segment Results					
	a) Erection, Commissioning,					
	Supervision & Annual					
	Maintenance Contract	19.86	3.57	5.44	39.81	40.03
	b) Trading Activities	2.14	2.89	3.11	15.69	17.30
	Total Segmental Revenue	22.00	6.46	8.55	55.50	57.33
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Net Segmental Results	22.00	6.46	8.55	55.50	57.33
	Less: Financial Cost	0.87	1.40	0.96	5.83	3.90
	Less: Other un-allocable	27.78	4.01	4.91	37.55	15.98
	Expenditure / (Income) Net					
	Total Profit/(Loss) before Tax	(6.65)	1.05	2.68	12.12	37.45
3	Segment Assets					
	a) Erection, Commissioning,					
	Supervision & Annual					
	Maintenance Contract	492.62	520.48	567.24	492.62	567.24
	b) Trading Activities	76.66	187.91	153.26	76.66	153.26
	Total Segmental Assets	569.28	708.39	720.50	569.28	720.50
	Less: Inter Segment Eliminations	0.00	0.00	0.00	0.00	0.00
	Total Assets	569.28	708.39	720.50	569.28	720.50
4	Segment Liabilities					
	a) Erection, Commissioning,					
	Supervision & Annual					
	Maintenance Contract	68.37	124.68	185.22	68.37	185.22
	b) Trading Activities	22.89	107.34	72.54	22.89	72.54
	Total Segment Liabilities	91.26	232.02	257.76	91.26	257.76
	Less: Inter Segment Eliminations	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	91.26	232.02	257.76	91.26	257.76
5	Capital Employed					
	(Segment Assets – Liabilities)					
	a) Erection, Commissioning,					
	Supervision & Annual					
	Maintenance Contract	424.25	395.80	382.02	424.25	382.02
	b) Trading Activities	53.77	80.57	80.72	53.77	80.72
	Total Segment Capital Employed	478.02	476.37	462.74	478.02	462.74
	Less: Inter Segment Eliminations	0.00	0.00	0.00	0.00	0.00
	Total Capital Employed	478.02	476.37	462.74	478.02	462.74

Place: Yamunanagar

Dated: 29-05-2023

For and on behalf of the Board of Directors

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

	PARTICULARS	FOR THE YEAR ENDED 31/03/2023 AUDITED	FOR THE YEAR ENDED 31/03/2022 AUDITED
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	-Net Profit/(Loss) before tax	12.12	37.46
	-Adjustment for:		
	Depreciation and amortisation expenses	4.44	5.30
	Interest Expenses	5.83	3.90
	Provision of allowances for Bad and Doubtful debts (Excepted credit loss allowance)	(0.31)	(0.01)
	Provision for Retirement Gratuity Benefit to Employees	2.99	1.52
	Interest/Fine and penalty paid on Earlier year Tax	0.00	0.00
	Interest Income	0.00	(0.27)
	Operating profit before working capital changes	25.07	47.90
	Adjustment for (Increase)/Decrease in operating assets:		
	-Trade Receivables	133.06	(112.69)
	-Inventories	0.00	0.83
	-Unbilled Revenue	0.00	11.97
	-Other Non-Current Assets	0.00	0.00
	-Other Current Assets	24.73	0.78
	Adjustment for Increase/(Decrease) in operating Liabilities:		
	-Trade Payables	(55.33)	15.99
	-Other Financial Current liabilities	0.31	(2.88)
	-Other Current Liabilities	(15.76)	22.27
	-Provisions	0.00	0.00
	Cash use in / generated from operation	112.08	(15.83)
	-Direct taxes paid	(13.53)	(8.09)
	NET CASH FROM OPERATING ACTIVITIES	98.55	(23.92)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	-Sale Proceed of fixed assets/Advance	0.00	2.50
	-(Increase)/Decrease in Bank Balances not considered as	0.00	0.00
	Cash and Cash Equivalent	0.00	0.00
	-Purchase of Investment		0.00
	-Fixed Assets Purchases	(0.21)	3.12
	-Income Tax Refund Received	0.00	0.27
	-Interest Income		5.89
	NET CASH FROM INVESTING ACTIVITIES	(0.21)	3.07
C.	CASH FLOW FROM FINANCING ACTIVITIES	(70.90)	22.29
	-Increase/(Decrease) in short term Bank Borrowings	(79.89) 0.00	0.00
	-Increase in Long Term Borrowings	(6.00)	(4.61)
	-Repayment of long term borrowings	(5.83)	(3.90)
	-Finance cost	(91.72)	13.78
	NET CASH FROM FINANCING ACTIVITIES	(91./2)	13./0

Scril Cleads

NET CASH FLOW DURING THE YEAR (A+B+C) 6.62 (4.25)
Cash and Cash Equivalent at beginning of the period 4.84 9.09
Cash and Cash Equivalent at end of the period 11.46 4.84

Place: Yamunanagar

Directors

Dated: 29-05-2023

For and on behalf of the Board of

Scan Projects Limited

Regd. Office: Village Jorian, Delhi Road, Yamunanagar (Haryana), 135001 CIN: L29253HR1992PLC031576 Web Site: www.scanprojects.in Phone no.: 01732 – 650495 E-mail: scanhry@scanprojects.in

Sub: Declaration under Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2016

Dear Sirs,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016, vide notification no. SEBI/LAD-NRO GN/2016-17 001 dated May 25, 2016 and Circular No. Cir CFD CMD 56 2016 dated May 27, 2016, We, hereby declare that **M/s Vijay & Satish Bhatia**, Statutory auditors of the Company have issued an Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2023.

Place: Yamunanagar

Dated: 29-05-2023

For and on behalf of the Board of Directors

Security Claude



VIJAY & SATISH BHATIA

(CHARTERED ACCOUNTANTS)

OPP. VISHAL MEGA MART, CIVIL LINES, JAGADHRI (YAMUNANAGAR), PINCODE-135003

EMAIL ID- vijaysatishbhatia@gmail.com

MOBILE NO.9812252540,9896363068,9812288774,9017142151

Independent 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, as amended

To, The Board of Directors, Scan Projects Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Scan Projects Limited (the "Company") for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 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 aforesaid standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2023 and for the year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies: making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



VIJAY & SATISH BHATIA

(CHARTERED ACCOUNTANTS)

OPP. VISHAL MEGA MART, CIVIL LINES, JAGADHRI (YAMUNANAGAR), PINCODE-135003

EMAIL ID- vijaysatishbhatia@gmail.com

MOBILE NO.9812252540,9896363068,9812288774,9017142151

In preparing the standalone annual financial results, the Management and 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 is responsible for overseeing the Company's financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

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 standalone financial results, 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. Under section 143(3)(i) of the Companies act, 2013, we are also responsible for
 expressing our opinion on whether the company has adequate internal financial controls with reference of
 financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- Conclude on the appropriateness of management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results 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 standalone annual financial results, including the
 disclosures, and whether the standalone annual financial results represent the underlying transactions and events in
 a manner that achieves fair presentation.

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

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



VIJAY & SATISH BHATIA

(CHARTERED ACCOUNTANTS)

OPP. VISHAL MEGA MART, CIVIL LINES, JAGADHRI (YAMUNANAGAR), PINCODE-135003

EMAIL ID- vijaysatishbhatia@gmail.com

MOBILE NO.9812252540,9896363068,9812288774,9017142151

Other Matters

The standalone annual financial results include the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited 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.

Place: Yamunanagar

Date: 29-05-2023

For Vijay & Satish Bhatia Chartered Accountants

m Registration No. 03535N

(PARTNER)