

MILKFOOD LIMITED

5th Floor, 91, Bhandari House, Nehru Place, New Delhi-110 019

Ph.: 26460670-4 / 26463773 Fax : 011-26460823

E-mail : milkfoodltd@milkfoodltd.com, Website : www.milkfoodltd.com

CIN : L15201PB1973PLC003746 GST : 07AAACM5913B1ZY

14th February, 2024

MFL\SCY\2023 - 24
The Manager (Listing)
The BSE Limited
1st Floor, New Trading Ring,
Rotunda Building
P J Towers, Dalal Street,
Fort, Mumbai-400 001

Security Code No. 507621

1. Regulation 30: Outcome of the Board Meeting and disclosure of material events under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
2. Regulations 33: Unaudited Financial Results of the Company (both standalone and consolidated) for the quarter and nine months ended on 31st December, 2023

Dear Sir/Madam,

In continuation to our letter dated 05th February, 2024, we wish to inform you that pursuant to applicable provisions of SEBI LODR Regulations, the Board of Directors at their meeting held today i.e. 14th February, 2024 inter alia, considered and approved the Unaudited Standalone and Consolidated, Financial Results of the Company for the quarter and nine months ended on 31st December, 2023.

Copy of the aforesaid results along-with Limited Review Report issued by M/s. Madan & Associates, Chartered Accountants, Statutory Auditors of the Company are enclosed herewith.

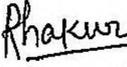
The financial results will be published in the newspaper in terms of Regulation 47 of the SEBI Listing Regulations and will be uploaded on the website of the Company at www.milkfoodltd.com.

The Board Meeting commenced at 2:00 p.m. and concluded at 3:00 p.m.

You are requested to kindly take the above information on records.

Yours faithfully,

For MILKFOOD LIMITED


Rakesh Kumar Thakur
Company Secretary & Compliance officer

Encl: As above


milkfood

Regd. Office : P.O. Bahadurgarh-147021 Distt. Patiala (Punjab)

Phones : 0175-2381404 / 2381415

Fax : 0175-2380248



MADAN & ASSOCIATES
CHARTERED ACCOUNTANTS

Flat No.1003, 10th Floor
Kailash Building, K.G. Marg
New Delhi-110001
PH: 9818465333
PAN: AAAPM5122B
E-mail: mk_madaan@yahoo.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS**

To
The Board of Directors of Milkfood Limited
5th Floor, Bhandari House, Nehru Place
New Delhi-110019

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results along with the notes thereon, of Milkfood Limited, ("the Company") for the quarter and nine months ended December 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.
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared substantially in accordance with the recognition and measurement principles laid down in the 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.
3. 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 of interim financial information consists of making inquiries, primarily of company's personnel 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 Standard on Auditing specified under section 143(10) of the companies Act, 2013 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.

4. Based on our review conducted as stated in paragraph 3 above and read with the notes accompanying the Statement, nothing has come to our attention that causes us to believe that the accompanying Statement prepared substantially in accordance with the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

- (i) The Closing stock has been certified by the management in terms of quantity and value

5. Emphasis of Matter

We draw attention to Note No.6 regarding accounting for deferred tax, Note No 7 regarding other income, Note No 8 regarding Trade Receivables, and Note No 9 regarding GST.

Our opinion is not modified in respect of aforesaid matters.

Place: New Delhi

Date: 14.02.2024

UDIN: 24082214BKEIVK2531



for Madan and Associates
Chartered Accountants
Firm's registration number: 000185N

M.K. Madan

MK. Madan
proprietor
Membership number: 082214

MILKFOOD LIMITED

CIN: L15201PB1973PLC003746 & E-mail :milkfoodltd@milkfoodltd.com
Ph.011-26420670-74, Fax: 011-26420823



Regd. Office : P.O.Bahadurgarh -147021, Distt. Patiala(Punjab)

**UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER,2023**

Rs. In Lakhs

S.No	Particulars	Quarter Ended			Nine Month ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Income						
	(a) Revenue from operations	11,498	10,580	15,040	31,524	33,395	46,740
	(b) Other income	2	257	37	633	369	347
	Total income	11,500	10,837	15,077	32,157	33,764	47,087
2	Expenses						
	(a) Cost of materials consumed	8,507	7,795	14,428	23,312	30,265	42,859
	(b) Changes in inventories of finished goods, work-in-progress	925	1,065	(2,036)	3,158	(2,239)	(4,374)
	(c) Employee benefits expense	598	669	813	1,951	1,914	2,526
	(d) Finance cost	333	337	265	1,017	648	978
	(e) Depreciation and amortisation expense	169	172	188	513	471	636
	(f) Other expenses	606	467	1,053	1,893	1,927	3,349
	Total expenses	11,338	10,505	14,691	31,844	32,986	45,974
3	Profit before Taxes (1-2) (after ESOP expenses of Rs. 253 lakhs during the nine months ended)	162	332	386	313	778	1,113
4	Exceptional Items	-	-	-	-	-	36
5	Profit before Taxes (3 +4)	162	332	386	313	778	1,149
6	Tax expense						
	a) Current Tax	41	39	94	80	161	256
	b) Adjustment of tax related to earlier period	-	(100)	-	(100)	6	5
	c) MAT credit recognition/ utilized	4	5	4	9	(63)	14
	d) Deferred Tax Charges / (credit)	-	43	(39)	-	38	(101)
	Total tax expenses	45	(13)	59	(11)	142	174
7	Net Profit / (Loss) after tax (5 + 6)	117	345	327	324	636	975
8	Other Comprehensive Income / (Loss)						
	Items that will not be reclassified to profit or (loss)	(35)	-	(7)	(30)	(58)	(67)
9	Total Comprehensive Income for the period (7+8)	82	345	320	294	578	908
10	Paid-up Equity Share Capital (Face Value of the Share is Rs.10/- each)	513	489	489	513	489	489
	Other Equity						12,817
11	Earnings per share (of Rs. 10/- each) (not annualised):						
	(a) Basic	2.31	7.06	6.69	6.55	13.02	19.92
	(b) Diluted	2.31	6.73	6.37	6.55	12.40	19.01



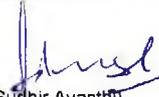
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- 1 The unaudited standalone financial results of the Company for the quarter and nine months ended 31st December 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February 2024. The statutory auditors have expressed an unmodified audit opinion on these results.
- 2 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (In AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 3 The company is operating under a single segment i.e., "Dairy Products - comprising Ghee, Milk Powder, Casein & Whey Powder" and therefore there are no reportable segments as per IND AS-108 "Operating Segment".
- 4 Contingent Liabilities - Claims against the company not acknowledged as debts - Rs. 78 Lakhs as certified by the management
- 5 Pursuant to the approval of the Board of Directors of the company in their meeting held on 04.07.2022 and consequent approval of the shareholders of the company in the 49th Annual General Meeting held on 28.09.2022, the Nomination and Remuneration Committee of the Board of Directors of the company has granted options numbering 2,44,000 (Fair value Rs 506 Lakhs) as Stock Incentive Plan on 21.10.2022 to the Eligible Employees/Director of the company under the "Milkfood Ltd Stock Incentive Plan 2022" complying the Companies Act read with Securities and Exchange Board of India (share based employee benefits and sweat equity regulations) 2021. The vesting period was till 31.10.2023. As per Ind AS 102, "Share based Payments" an amount of Rs. 253 Lakhs pertaining to the nine months ended 31.12.2023 has been accounted for as employee benefit expenses with a corresponding credit to ESOP Reserve. On 22.10.2023, the said options have been exercised and Rs 24.40 Lakhs worth share capital has been increased on account of allotment of said options and Rs 506 Lakhs has been transferred from ESOP Reserve to securities premium account.
- 6 Accounting for deferred tax assets / liability and provision for non/slow moving inventories will be done/recognized at the year end.
- 7 Other Income includes
(i) Forfeiture of advance received of Rs 165 Lakhs against sale of Casein Plant due to non fulfilment of the obligations by the purchaser.
(ii) Rs 451 Lakhs as security deposits, Rs.14 Lakh as Creditors written back considered no longer payable as certified by the management.
- 8 Against the Trade receivables of Rs 52 Lakhs (net of write off/ provisions of Rs 17 Lakhs) from an entity facing an insolvency petition before the NCLT, a claim of Rs 78 Lakhs including interest of Rs 9 lakhs has been filed before the Resolution Professional. As a matter of abundant caution, the amount of Rs 17 Lakhs as stated above has been written off/ provided in the books. Further provision if any will be made at the year end.
- 9 Company has informed that the Goods and Service Tax Department has generally verified the transaction of the dealers vis input tax credit. In this regard, the Department has also carried out the verification of ITC of our Four Dealers. The company has been cooperating in the investigation proceedings and has voluntarily deposited a sum of Rs 16.27 Crores as Tax under protest which has been shown as GST recoverable in the financials of the company. Company's product is an "Agmark" product and is under the supervision of Government authority round the clock in plants who oversees the quality and ensures that Agmark charges are paid on all production. Monthly returns as to the same effect are also submitted with the department. The said procedure has been explained to the GST department who has taken cognizance of the same. However, Company has received a show cause notice for Rs.25 Crores from Moradabad Range in this regard and has filed its reply. The matter has been further explained in the personal hearing held on 26.09.2023 and the order is expected shortly. Legally, the company has been advised of its success as the entire payment to the dealers is made through the banking channels for purchases. Confirmation form the bank regarding the payments has been submitted to department. Similarly, it has been submitted that the GST has been deposited on value addition on the Finished goods sold. Till date, the Company has not received any further show cause notice/ demand.
- 10 The Board of Directors (in the meeting held on 16.11.2023) declared an interim dividend of ₹ 2.50/- per equity share. The record date for the payment was 29.11.2023 and Rs 55.87 Lacs (net of TDS) has been paid. The interim dividend declared in the previous year was ₹ 2.50 per equity share.

Particulars	Quarter ended Dec 2023	Quarter ended Sep 23	Quarter ended Dec,2022	Year ended March 31,2023 Interim cum Final Dividend
Dividend per share (par value Rs.10/- each)	2.50	-	2.50	2.50
Interim dividend				

- 11 Previous period figures have been recast/regrouped/reclassified wherever necessary to make them comparable with those of current period.

For and on behalf of Board of Directors Milkfood Limited


(Sudhir Avasthi)
Managing Director
DIN:00152375

Date: 14rd February, 2024



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MADAN & ASSOCIATES
CHARTERED ACCOUNTANTS

Flat No.1003, 10th Floor
Kailash Building, K.G. Marg
New Delhi-110001
PH: 9818465333
PAN: AAAPM5122B
E-mail: mk_madaan@yahoo.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
CONSOLIDATED FINANCIAL RESULTS**

To
The Board of Directors of Milkfood Limited
5th Floor, Bhandari House, Nehru Place
New Delhi-110019

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results along with the notes thereon, of **Milkfood Limited**, ("the Parent") and its subsidiary ("the Parent and its subsidiary together refer to as the Group") for the quarter and nine months ended December 2023("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement which is the responsibility of the Parents Management and approved by the Parents Board of Directors, has been prepared substantially in accordance with the recognition and measurement principles laid down in the 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.
3. 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 of interim financial information consists of making inquiries, primarily of Parents personnel 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 Standard on Auditing specified under section 143(10) of the companies Act, 2013 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.



4. Based on our review conducted as stated in paragraph 3 above, matter described in paragraph 5 and read with the notes accompanying the Statement, nothing has come to our attention that causes us to believe that the accompanying Statement prepared substantially in accordance with the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

(i) The Closing stock has been certified by the management in terms of quantity and value.

5. Emphasis of Matter

We draw attention to Note No.6 regarding accounting for deferred tax, Note No 7 regarding other income, Note No 8 regarding Trade Receivables, and Note No 9 regarding GST.

Our opinion is not qualified in respect of aforesaid matters.

6. We did not review the financial results of the only one wholly subsidiary company, namely MFL Trading Pvt Ltd included in consolidated financial results, whose interim financial results reflect total assets of Rs NIL, Total Revenues of Rs NIL, Total Net Loss after tax of Rs NIL and Total Comprehensive Loss of Rs NIL for the quarter and nine months ended 31.12.2023, as considered in the statement. The Interim financial results and other financial information have been reviewed by other Auditors, whose report has been furnished to us by the management. Our conclusion on the statements, in so far as it relates to the amounts and disclosures included in the respect of this subsidiary is based solely on the report of other auditor.

Our conclusion on the Statement in respect of matter stated above is not modified with respect to our reliance on the work done and the report of the other auditors.

Place: New Delhi

Date: 14.02.2024

UDIN: 24082214BKEIVL5692

for Madan & Associates
Chartered Accountants
FRN: 000185N



MK Madan
Proprietor

Membership number: 082214

MILKFOOD LIMITED

CIN: L15201PB1973PLC003746 & E-mail : milkfoodtd@milkfoodtd.com
Ph.011-26420670-74 , Fax: 011-26420823



Regd. Office : P.O. Bahadurgarh -147021, Distt. Patiala (Punjab)

UNAUDITED CONSOLIDATED FINANCIAL RESULTS

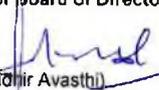
FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER , 2023

Rs. In Lakhs

S.No	Particulars	Quarter Ended			Nine Month ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Income						
	(a) Revenue from operations	11,498	10,580	15,040	31,524	33,395	46,740
	(b) Other income	2	257	37	633	369	347
	Total income	11,500	10,837	15,077	32,157	33,764	47,087
2	Expenses						
	(a) Cost of materials consumed	8,507	7,795	14,428	23,312	30,265	42,859
	(b) Changes in inventories of finished goods, work-in-progress	925	1,065	(2,036)	3,158	(2,239)	(4,374)
	(c) Employee benefits expense	598	669	813	1,951	1,914	2,526
	(d) Finance cost	333	337	265	1,017	648	978
	(e) Depreciation and amortisation expense	169	172	168	513	471	636
	(f) Other expenses	806	467	1,053	1,893	1,927	3,349
	Total expenses	11,338	10,505	14,691	31,844	32,986	45,974
3	Profit before Taxes (1-2) (after ESOP expenses of Rs. 253 lakhs during the nine months ended)	162	332	386	313	778	1,113
4	Exceptional Items	-	-	-	-	-	36
5	Profit before Taxes (3+4)	162	332	386	313	778	1,149
6	Tax expense						
	a) Current Tax	41	39	94	80	161	256
	b) Adjustment of tax related to earlier period	-	(100)	-	(100)	6	5
	c) MAT credit recognition/ utilized	4	5	4	9	(63)	14
	d) Deferred Tax Charges / (credit)	-	43	(39)	-	38	(101)
	Total tax expenses	45	(13)	59	(11)	142	174
7	Net Profit / (Loss) after tax (5 ± 6)	117	345	327	324	636	975
8	Other Comprehensive Income / (Loss)						
	Items that will not be reclassified to profit or (loss)	(35)	-	(7)	(30)	(58)	(67)
9	Total Comprehensive Income for the period (7+8)	82	345	320	294	578	908
10	Paid-up Equity Share Capital (Face Value of the Share is Rs. 10/- each)	513	489	489	513	489	489
	Other Equity						12,814
11	Earnings per share (of Rs. 10/- each) (not annualised):						
	(a) Basic	2.31	7.06	6.69	6.55	13.02	19.92
	(b) Diluted	2.31	6.73	6.37	6.55	12.40	19.01



Handwritten signature

1	The unaudited Consolidated financial results of the Group for the quarter and nine months ended 31st December 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February 2024. The statutory auditors have expressed an unmodified audit opinion on these results.															
2	The financial results of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.															
3	The group is operating under a single segment i.e., "Dairy Products - comprising Ghee, Milk Powder, Casein & Whey Powder" and therefore there are no reportable segments as per IND AS-108 "Operating Segment".															
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5	Pursuant to the approval of the Board of Directors of the group in their meeting held on 04.07.2022 and consequent approval of the shareholders of the group in the 49th Annual General Meeting held on 28.09.2022, the Nomination and Remuneration Committee of the Board of Directors of the group has granted options numbering 2,44,000 (Fair value Rs 506 Lakhs) as Stock Incentive Plan on 21.10.2022 to the Eligible Employees/Director of the group under the "Milkfood Ltd Stock Incentive Plan 2022" complying the Companies Act read with Securities and Exchange Board of India (share based employee benefits and sweat equity regulations) 2021. The vesting period was till 31.10.2023. As per Ind AS 102, "Share based Payments" an amount of Rs. 253 Lakhs pertaining to the nine months ended 31.12.2023 has been accounted for as employee benefit expenses with a corresponding credit to ESOP Reserve. On 22.10.2023, the said options have been exercised and Rs 24.40 Lakhs worth share capital has been increased on account of allotment of said options and Rs 506 Lakhs has been transferred from ESOP Reserve to securities premium account.															
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10	The Board of Directors (in the meeting held on 16.11.2023) declared an interim dividend of ₹ 2.50/- per equity share. The record date for the payment was 29.11.2023 and Rs 55.87 Lacs (net of TDS) has been paid. The interim dividend declared in the previous year was ₹ 2.50 per equity share.															
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Quarter ended Dec 2023</th> <th>Quarter ended Sep 23</th> <th>Quarter ended Dec.2022</th> <th>Year ended March 31,2023 Interim cum Final Dividend</th> </tr> </thead> <tbody> <tr> <td>Dividend per share (par value Rs.10/- each)</td> <td>2.50</td> <td>-</td> <td>2.50</td> <td>2.50</td> </tr> <tr> <td>Interim dividend</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Particulars	Quarter ended Dec 2023	Quarter ended Sep 23	Quarter ended Dec.2022	Year ended March 31,2023 Interim cum Final Dividend	Dividend per share (par value Rs.10/- each)	2.50	-	2.50	2.50	Interim dividend				
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	<p>For and on behalf of Board of Directors Milkfood Limited</p> <p> (Sudhir Avasthi) Managing Director DIN: 00152375</p>															
	Date: 14rd February, 2024															

