

INDEPENDENT AUDITORS' REVIEW REPORT ON UNAUDITED STANDALONE INTERIM FINANCIAL RESULTS

To,

The Board of Directors of SHIVALIK BIMETAL CONTROLS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial results of **SHIVALIK BIMETAL CONTROLS LIMITED** ('the Company') for the quarter and half year ended September 30, 2024 ("the 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 ("the Listing Regulations"), as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the 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 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). 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 provide less



assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with 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 Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and On Behalf Of;
ARORA GUPTA & Co.
Chartered Accountants
Firm Registration No.: 021313C



A handwritten signature in blue ink, appearing to read "Amit Arora".

AMIT ARORA
Partner

Membership No.: 514828

UDIN:24514828BKEGNH2214

Place: New Delhi
Date: 06-11-2024

**SHIVALIK BIMETAL CONTROLS LIMITED**

Regd. Office: 16-18, New Electronics Complex
Chambhat, District Solan (Himachal Pradesh)-173213
CIN : L27101HP1984PLC005862

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in lakhs, except EPS)

S No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Revenue from Operations	10,955.46	10,721.69	11,239.21	21,677.15	22,546.12	44,940.44
2.	Other Income	309.78	264.71	231.47	574.49	365.83	2,039.36
3.	Total Income (1+2)	11,265.24	10,986.40	11,470.68	22,251.64	22,911.95	46,979.80
4.	Expenses						
a)	Cost of materials consumed	5,544.89	5,978.66	6,155.31	11,523.55	11,463.22	24,757.54
b)	Purchase of stock-in-trade	-	-	-	-	-	-
c)	Changes in inventories of finished goods and work in progress	224.31	(165.71)	(398.34)	58.60	(30.14)	(1,292.57)
d)	Employees benefit expense	1,062.42	1,047.21	922.04	2,109.63	1,808.57	3,841.29
e)	Finance costs	67.97	78.42	111.48	146.39	224.23	436.71
f)	Depreciation and amortisation expense	238.04	235.19	245.02	473.23	488.54	1,011.46
g)	Other expenses	1,550.33	1,637.47	1,779.08	3,187.80	3,624.22	7,396.75
	Total expenses	8,687.96	8,811.24	8,814.59	17,499.20	17,578.64	36,151.18
5.	Profit from Operations before Exceptional Items and tax (3-4)	2,577.28	2,175.16	2,656.09	4,752.44	5,333.31	10,828.62
6.	Exceptional Items- (Income)/Expense	-	-	-	-	-	-
7.	Profit before Tax (5-6)	2,577.28	2,175.16	2,656.09	4,752.44	5,333.31	10,828.62
8.	Tax expense						
a)	Current Tax	639.47	538.00	662.97	1,177.47	1,319.22	2,662.69
b)	Deferred Tax	12.40	6.71	24.64	19.11	22.56	52.55
	Total Tax Expenses	651.87	544.71	687.61	1,196.58	1,341.78	2,715.24
9.	Net Profit for the Period (7-8)	1,925.41	1,630.45	1,968.48	3,555.86	3,991.53	8,113.38
10.	Other Comprehensive Income						
a) i)	Items that will not be reclassified to Profit & loss	(37.47)	-	(26.87)	(37.47)	(26.87)	(21.81)
ii)	Income Tax related to the above	9.43	-	6.76	9.43	6.76	5.49
b) i)	Items that will be reclassified to Profit & loss	-	-	-	-	-	-
ii)	Income Tax related to the above	-	-	-	-	-	-
	Total Other Comprehensive Income for the period [a(i+ii)+b(i+ii)]	(28.04)	-	(20.11)	(28.04)	(20.11)	(16.32)
11.	Total Comprehensive Income for the period (9+10)	1,897.37	1,630.45	1,948.37	3,527.82	3,971.42	8,097.06
12.	Paid-up equity share capital (Face Value of the Share ₹ 2/- Each)	1,152.08	1,152.08	1,152.08	1,152.08	1,152.08	1,152.08
13.	Other Equity	-	-	-	34,591.19	27,917.00	31,639.41
14.	Earnings Per Share (Face Value of the share ₹ 2/ each)						
	Basic & Diluted	3.29	2.83	3.38	6.12	6.89	14.06

NOTES:

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting(s) held on 6th November, 2024. The Statutory Auditors of the Company have carried out the limited review of the Standalone financial results and have expressed an unmodified report thereon.
- These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.
- As the Company's activities involve predominantly one business segment i.e., Process and Product Engineering, which are considered to be a single primary business segment, therefore the disclosure requirement of Ind AS-108, operating segments is not applicable.
- The figures for the previous periods have been regrouped/rearranged, wherever necessary to conform to the current period's classification.



**SHIVALIK BIMETAL CONTROLS LIMITED**

Regd. Office: 16-18, New Electronics Complex
Chambaghat, District Solan (Himachal Pradesh)
CIN : L27101HP1984PLC005862

5. The standalone statement of Assets and Liabilities as required under Regulation 33(3)(f) of SEBI (LODR) Regulations, 2015 is as under:-

Statement of Assets and Liabilities as at*(₹ in lakhs)*

Particulars		30th Sept, 2024 Unaudited	31st March, 2024 Audited
I.	ASSETS		
	Non Current Assets		
	(a) Property, Plant and Equipment	10,851.41	10,383.47
	(b) Capital Work-in-Progress	778.36	513.89
	(c) Intangible assets	194.92	22.72
	(d) Intangible Assets Under Development	-	150.32
	(e) Investment Property	191.86	191.86
	(f) Financial Assets		
	(i) Investment	2,359.46	2,359.46
	(ii) Other Financial Assets	48.37	48.37
	(g) Other non-current assets	354.97	239.90
	Total Non Current Assets	14,779.35	13,909.99
	Current Assets		
	(a) Inventories	12,203.03	11,645.79
	(b) Financial Assets		
	(i) Trade receivables	9,004.64	10,052.46
	(ii) Cash & Cash equivalents	5,382.92	3,728.07
	(iii) Other Bank Balances	31.90	29.11
	(iv) Others Financial Assets	608.48	864.60
	(c) Other current assets	586.34	527.43
	(d) Current Tax Assets	-	3.14
	Total Current Assets	27,817.31	26,850.60
	TOTAL ASSETS	42,596.66	40,760.59
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,152.08	1,152.08
	(b) Other equity	34,591.19	31,639.41
	Total Equity	35,743.27	32,791.49
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	561.28	810.97
	(b) Provisions	116.29	95.35
	(c) Deferred tax liabilities(Net)	425.89	406.79
	Total Non Current liabilities	1,103.46	1,313.11
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,121.96	2,318.28
	(ii) Trade Payables		
	a) Outstanding dues of micro enterprises and small enterprises	276.97	94.03
	b) Outstanding dues of creditors other than micro enterprises and small enterprises	2,200.41	3,119.69
	(iii) Other financial liabilities	688.82	646.24
	(b) Other Current Liabilities	324.70	438.17
	(c) Provisions	65.43	26.36
	(d) Current Tax Liabilities	71.64	13.22
	Total Current liabilities	5,749.93	6,655.99
	TOTAL EQUITIES AND LIABILITIES	42,596.66	40,760.59

For and on Behalf of Board of Directors

(Signature)
(N. S. Ghumman)
Managing Director
DIN : 00002052

Place : New Delhi
Dated: 06.11.2024





SHIVALIK BIMETAL CONTROLS LIMITED

Regd. Office: 16-18, New Electronics Complex
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CIN : L27101HP1984PLC005862

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in lakhs)

PARTICULARS	Half Year Ended 30th September, 2024	Half Year Ended 30th September 2023
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	4,752.44	5,333.31
Adjustments for:		
Depreciation and amortisation expense	473.23	488.54
Finance Cost	146.39	224.23
Interest Income	(129.31)	(60.39)
Net (Gain)/loss arising on financial instruments designated as FVTPL	-	-
Liabilities/Provisions Written Back	(5.78)	(0.01)
Unrealised foreign exchange loss/(gain) on borrowings	7.42	(20.51)
(Profit)/Loss on sale of Property, Plant and Equipment (Net)	(17.06)	(34.63)
Dividend received	(0.40)	(0.40)
Operating Profit before Working Capital changes	5,226.93	5,930.14
Adjustment for :		
Trade receivables	1,047.70	(794.27)
Inventories	(557.24)	1,501.94
Trade Payables	(730.44)	(701.15)
Other Assets	200.77	(379.14)
Other Liabilities	(71.34)	(223.13)
Provisions	22.54	(24.01)
Cash generated from operations	5,138.92	5,310.38
Income Tax paid	(1,109.62)	(1,207.69)
Net Cash generated from operating Activities (A)	4,029.30	4,102.69
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for Purchase of Property Plant and Equipment, Intangible assets & CWIP	(1,240.26)	(1,210.56)
Acquisition of Subsidiaries	-	-
Capital Advances	(115.07)	139.11
Proceeds from Sale of Property, Plant and Equipment	29.80	42.19
Interest Income	126.10	30.89
Dividend Received	0.40	0.40
Advance Against Sale of Investment Property	-	-
Net cash (used in)/ from investing activities (B)	(1,199.03)	(997.97)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term Borrowings	400.00	205.39
Repayment of long term Borrowings	(778.56)	(681.42)
Proceeds/ (Repayment) from short term Borrowings (net)	(74.87)	(1,331.40)
Principal payment of lease liability	-	(16.63)
Interest Paid	(148.74)	(230.55)
Dividend Paid	(573.25)	(34.03)
Net Cash generated from financing activities (C)	(1,175.42)	(2,088.64)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	1,654.85	1,016.08
Cash and Cash Equivalents (Opening Balance)	3,728.07	1,683.68
Cash and Cash equivalents (Closing Balance)	5,382.92	2,699.76

For and on Behalf of Board of Directors

(N. S. Ghumman)
Managing Director
DIN : 00002052

Place : New Delhi

Dated : 06.11.2024



INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF UNAUDITED CONSOLIDATED INTERIM FINANCIAL RESULTS

To,

The Board of Directors of SHIVALIK BIMETAL CONTROLS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **SHIVALIK BIMETAL CONTROLS LIMITED** ("the Parent") and its Joint Venture and Subsidiaries stated in paragraph no 4 (Parent company with its Joint Venture and Subsidiaries together referred to as "the "Group") for the quarter and half year ended September 30, 2024 ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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" as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). 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 the personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The statement includes the unaudited financial results of following entities;

S.No	Name of Entity	Relationship
1	Shivalik Bimetal Controls Limited	Parent Company
2	Shivalik Engineered Products Private Limited	Wholly Owned Subsidiary
3	Shivalik Bimetal Engineers Private Limited	Wholly Owned Subsidiary
4	Innovative Clad Solutions Private Limited	Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, 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 the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the unaudited interim financial results of the Joint Venture (mentioned at S No.4 in the table at Paragraph No 4 above) included in the statement, whose share of net profit (including other comprehensive income) is Rs.18.91 lakhs and Rs.98.47 lakhs for the quarter and half year ended September 30, 2024 respectively.

The unaudited interim financial statements of the joint venture have been reviewed by other auditor whose report have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this joint venture, is based solely on the report of other auditor and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion on the statement is not modified in respect of the aforesaid matter.

For and On Behalf Of;
ARORA GUPTA & Co.
Chartered Accountants
irm Registration No.: 021313C



AMIT ARORA

Partner

Membership No.: 514828

UDIN:24514828BKEGNH234

Place: New Delhi
Date:06-11-2024

**SHIVALIK BIMETAL CONTROLS LIMITED**

Regd. Office: 16-18, New Electronics Complex
Chambaghat, District Solan (Himachal Pradesh)-173213
CIN : L27101HP1984PLC005862

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in lakhs, except EPS)

S No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Revenue from Operations	12,665.07	12,598.06	12,776.46	25,263.13	25,495.57	50,892.90
2.	Other Income	309.66	285.82	234.78	595.48	377.55	1,912.40
3.	Total Income (1+2)	12,974.73	12,883.88	13,011.24	25,858.61	25,873.12	52,805.30
4.	Expenses						
a)	Cost of materials consumed	7,174.23	7,521.35	7,464.82	14,695.58	13,911.95	29,723.85
b)	Purchase of stock-in-trade	-	-	-	-	-	-
c)	Changes in inventories of finished goods and work in progress	(49.56)	(216.14)	(498.98)	(265.70)	(164.90)	(1,442.60)
d)	Employees benefit expense	1,209.95	1,194.44	1,032.74	2,404.39	2,038.05	4,274.04
e)	Finance costs	82.29	98.86	121.75	181.15	251.47	492.98
f)	Depreciation and amortisation expense	286.76	283.68	292.22	570.44	585.81	1,205.20
g)	Other expenses	1,633.16	1,729.00	1,860.88	3,362.16	3,778.37	7,708.77
	Total expenses	10,336.83	10,611.19	10,273.43	20,948.02	20,400.75	41,962.24
5.	Profit before share of profit from Joint Venture, exceptional Items and tax (3-4)	2,637.90	2,272.69	2,737.81	4,910.59	5,472.37	10,843.06
6.	Share of profit in joint venture	18.91	79.56	7.88	98.47	65.11	332.39
7.	Profit before exceptional items and tax (5+6)	2,656.81	2,352.25	2,745.69	5,009.06	5,537.48	11,175.45
8.	Exceptional Items- (Income)/Expense	-	-	-	-	-	-
9.	Profit before Tax (7-8)	2,656.81	2,352.25	2,745.69	5,009.06	5,537.48	11,175.45
10.	Tax expense						
a)	Current Tax	659.65	572.77	697.95	1,232.42	1,375.60	2,739.21
b)	Deferred Tax	2.90	(2.64)	13.54	0.26	(0.46)	9.70
	Total Tax Expenses	662.55	570.13	711.49	1,232.68	1,375.14	2,748.91
11.	Net Profit for the Period (9-10)	1,994.26	1,782.12	2,034.20	3,776.38	4,162.34	8,426.54
12.	Other Comprehensive Income						
a)	i) Items that will not be reclassified to Profit & loss	(37.69)	-	(24.86)	(37.69)	(24.86)	(25.11)
	ii) Income Tax related to the above	9.49	-	6.20	9.49	6.20	5.79
b)	i) Items that will be reclassified to Profit & loss	-	-	-	-	-	-
	ii) Income Tax related to the above	-	-	-	-	-	-
	[a(i+ii)+b(i+ii)]	(28.20)	-	(18.66)	(28.20)	(18.66)	(19.32)
13.	Total Comprehensive Income for the period (11+12)	1,966.06	1,782.12	2,015.54	3,748.18	4,143.68	8,407.22
14.	Paid-up equity share capital (Face Value of the Share ₹ 2/- Each)	1,152.08	1,152.08	1,152.08	1,152.08	1,152.08	1,152.08
15.	Other Equity	-	-	-	36,170.66	29,138.21	32,998.52
16.	Earnings Per Share (Face Value of the share ₹ 2/ each)						
	Basic & Diluted	3.41	3.09	3.50	6.51	7.19	14.59

NOTES:

- The above Consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting(s) held on 6th November, 2024. The Statutory Auditors of the Company have carried out the limited review of above results and have expressed an unmodified report thereon.
- These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.
- As the Group's activities involve predominantly one business segment i.e., Process and Product Engineering, which are considered to be a single primary business segment, therefore the disclosure requirement of Ind AS-108, operating segments is not applicable.
- The figures for the previous periods have been regrouped/rearranged, wherever necessary to conform to the current period's classification.



**SHIVALIK BIMETAL CONTROLS LIMITED**

Regd. Office: 16-18, New Electronics Complex
Chambaghat, District Solan (Himachal Pradesh)
CIN : L27101HP1984PLC005862

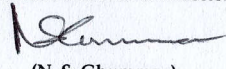
5. The Consolidated statement of Assets and Liabilities as required under Regulation 33(3)(f) of SEBI (LODR) Regulations, 2015 is as under:-

Consolidated Statement of Assets and Liabilities as at*(₹ in lakhs)*

	Particulars	30th Sept, 2024	31st March, 2024
		Unaudited	Audited
I.	ASSETS		
	Non Current Assets		
	(a) Property, Plant and Equipment	11,696.17	11,273.14
	(b) Capital Work-in-Progress	1,680.00	1,266.21
	(c) Right-of-Use-Assets	14.91	20.17
	(d) Goodwill	204.06	204.06
	(e) Other Intangible Assets	397.81	266.13
	(f) Intangible Assets Under Development	-	150.32
	(g) Investment Property	191.86	191.86
	(h) Financial Assets		
	(i) Investment	1,215.10	1,116.63
	(ii) Other Financial Assets	50.51	50.51
	(i) Other Non-Current Assets	366.00	245.91
	Total Non Current Assets	15,816.42	14,784.94
	Current Assets		
	(a) Inventories	14,068.04	12,794.18
	(b) Financial Assets		
	(i) Trade Receivables	10,501.71	11,374.32
	(ii) Cash & Cash equivalents	5,456.35	3,859.89
	(iii) Other Bank Balances	31.90	29.11
	(iv) Others Financial Assets	625.45	876.38
	(c) Other Current Assets	595.68	539.17
	(d) Current Tax Assets	2.60	18.63
	Total Current Assets	31,281.73	29,491.68
	TOTAL ASSETS	47,098.15	44,276.62
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,152.08	1,152.08
	(b) Other equity	36,170.66	32,998.52
	Total Equity	37,322.74	34,150.60
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	956.92	1,227.21
	(ii) Lease Liabilities	5.03	10.78
	(b) Other Non Current Liabilities	0.41	0.78
	(c) Provisions	132.33	111.39
	(d) Deferred Tax Liabilities(Net)	556.79	556.54
	Total Non Current liabilities	1,651.48	1,906.70
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,897.15	2,999.37
	(ii) Lease Liabilities	11.18	10.58
	(iii) Trade Payables		
	a) Outstanding dues of micro enterprises and small enterprises	297.91	120.94
	b) Outstanding dues of creditors other than micro enterprises and small enterprises	3,540.28	3,777.26
	(iv) Other Financial Liabilities	802.92	724.70
	(b) Other Current Liabilities	415.15	533.82
	(c) Provisions	86.95	39.07
	(d) Current Tax Liabilities	72.39	13.58
	Total Current liabilities	8,123.93	8,219.32
	TOTAL EQUITIES AND LIABILITIES	47,098.15	44,276.62

For and on Behalf of Board of Directors

Place : New Delhi
Dated : 06.11.2024


(N. S. Ghuman)
Managing Director
DIN : 00002052



