



May 27, 2024

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

(Script Code: 543376)

**Sub: Submission of Audited financial results of Samor Reality Limited for the 4<sup>th</sup> quarter and year ended 31<sup>st</sup> March, 2024 along with Auditor's Report thereon.**

Dear Sir(s),

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), this is to inform you that the Meeting of the Board of Directors of the Company was held on **Monday, 27<sup>th</sup> May, 2024 at 04:00 pm and concluded at 09.20 pm** at the registered office of the Company and the following agenda matters were discussed and approved.

1. Approval of Audited Financial Results and Audit Report thereon for the 4<sup>th</sup> quarter and year ended 31<sup>st</sup> March, 2024. (Results are attached herewith)
2. Declaration on Unmodified Opinion on the said Financial Results.
3. Disclosure under SEBI Circular No. SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018- Fund raising by issuance of Debt Securities by Large Entities. (Annexure A)
4. Appointment of Mr. Jagdish Vadaliya as an Internal Auditor of the Company for the Financial year 2024-25. (Annexure B)
5. Appointment of M/s. SS Lunkad & Associates as a Secretarial Auditor of the Company for the Financial year 2023-24. (Annexure C)

For, Samor Reality Limited

**Birjukumar Ajitbhai Shah**  
Managing Director  
DIN: 02323418



Office Address: 4<sup>th</sup> Floor, 401, Venus Atlantis, Near Shell Petrol Pump, Prahaladnagar Road, Anand Nagar, Satellite, Ahmedabad-380015, Gujarat, India | Website: [www.samor.in](http://www.samor.in) | Email: [compliance@samor.in](mailto:compliance@samor.in) | Tel: 079-3522 0061  
CIN: L45400GJ2020PLC118556 | PAN: ABFCS0108N | TAN: AHMS39239E  
GSTIN: 24ABFCS0108N1ZF

## Independent Auditor's Report on Audit of Financial Results and review of Quarterly Financial Results

To,  
The Board of Directors  
Samor Reality Limited

### Opinion

We have audited the Financial Results of **Samor Reality Limited** (the "Company") for the year ended March 31, 2024 (the "Statement") and reviewed the financial results for the quarter ended on that date, both included in the accompanying "Statement of financial results" attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("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 statement:

- a. is presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- b. gives 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 loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024

### 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 SAs are further described in the *Auditor's Responsibilities for the Audit of the 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 financial results for the quarter and year ended March 31, 2024 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibilities for the Financial Results

This Statement, which includes the financial results is the responsibility of the Company's board of directors and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the three months and year ended March 31, 2024.



This responsibility includes preparation and presentation of the financial results for the quarter and year ended March 31, 2024, that give a true and fair view of the net Loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors is 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 financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the 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 annual 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Board of Directors.
- Conclude on the appropriateness of the 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 ability of the Company 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 Statement 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an Opinion on the Financial Results.

Materiality is the magnitude of misstatements in the financial result that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identical misstatements in the financial results.

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.

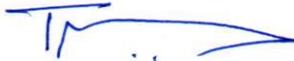
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

The financial results for the quarter ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

#### **For Shah & Shah**

Chartered Accountants  
(Firm's Registration Number 131527W)



**Per Tejas C. Shah**  
Partner  
Membership No. 135639

UDIN: 24135639BJZZLB7464



Date: May 27, 2024  
Place: Ahmedabad

## Samor Realty Limited

CIN: L45400GJ2020PLC118556

Registered Office: 4th Floor, 401, VENUS ATLANTIS, NR SHELL PETROL PUMP PRAHLADNAGAR ROAD, ANANDNAGAR , SATELLITE AHMEDABAD-380015

Website - www.samor.in Email : compliance@samor.in

### AUDITED STATEMENT OF FINANCIAL RESULTS

(INR Lakhs)

Particulars	Quarter Ended			Year Ended	
	31-03-2024 Audited (Refer Note 6)	31-03-2023 Audited (Refer Note 6)	31-12-2023 Unaudited	31-03-2024 Audited	31-03-2023 Audited
<b>Revenue</b>					
I Revenue from operations	-	-	-	6.23	1,240.74
II Other income	2.45	5.99	5.83	12.09	7.06
<b>III Total income (I + II)</b>	<b>2.45</b>	<b>5.99</b>	<b>5.83</b>	<b>18.32</b>	<b>1,247.81</b>
<b>IV EXPENSES</b>					
(a) Cost of land, plots, development rights, constructed properties and others	650.69	572.38	861.65	2,264.03	2,659.54
(b) Employee Benefit cost	11.76	9.25	14.60	48.60	36.62
(c) Change in stock	(1,231.33)	(652.69)	(920.67)	(2,980.78)	(1,579.49)
(d) Finance costs	28.08	14.72	44.95	129.38	32.65
(e) Depreciation and amortisation expense	0.53	0.43	0.52	2.10	1.38
(f) Other expenses	562.76	92.95	12.05	606.49	115.24
<b>Total Expenses</b>	<b>22.49</b>	<b>37.04</b>	<b>13.09</b>	<b>69.82</b>	<b>1,265.95</b>
<b>V Profit/(Loss) before tax (III- IV)</b>	<b>(20.04)</b>	<b>(31.05)</b>	<b>(7.26)</b>	<b>(51.50)</b>	<b>(18.14)</b>
<b>VI Tax Expense</b>					
(a) Current tax	8.36	0.38	4.58	12.94	4.36
(b) Deferred tax liability / (assets)	(34.58)	(0.04)	(0.04)	(34.70)	0.01
<b>Total tax expense</b>	<b>(26.22)</b>	<b>0.34</b>	<b>4.54</b>	<b>(21.76)</b>	<b>4.37</b>
<b>VII Profit/(Loss) after tax from continuing operations (V - VI)</b>	<b>6.18</b>	<b>(31.39)</b>	<b>(11.78)</b>	<b>(29.74)</b>	<b>(22.51)</b>
<b>VIII Profit/(Loss) for the year (VII)</b>	<b>6.18</b>	<b>(31.39)</b>	<b>(11.78)</b>	<b>(29.74)</b>	<b>(22.51)</b>
(i) Net Gain on fair value of FVOCI Equity Instruments	548.30	5.18	245.13	1,134.12	5.18
(ii) Income tax relating to items that will not be reclassified to profit or loss	(138.00)	1.30	(61.69)	(129.03)	(1.30)
<b>IX Total other comprehensive income</b>	<b>410.30</b>	<b>6.48</b>	<b>183.43</b>	<b>1,005.09</b>	<b>3.88</b>
<b>X Total comprehensive income for the year (VIII+IX)</b>	<b>416.49</b>	<b>(24.90)</b>	<b>171.65</b>	<b>975.35</b>	<b>(18.64)</b>
<b>XI Basic &amp; diluted earnings per share of face value of INR 10 each fully paid up.</b>					
(a) Basic	0.03	(0.53)	(0.55)	(0.14)	(3.41)
(b) Diluted	0.03	(0.53)	(0.52)	(0.13)	(3.41)

(Note:EPS for respective quarters are not annualised.)

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**Samor Reality Limited**

CIN: L45400GJ2020PLC118556

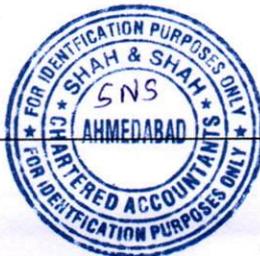
Registered Office: 4th Floor, 401, VENUS ATLANTIS, NR SHELL PETROL PUMP PRAHLADNAGAR ROAD, ANANDNAGAR , SATELLITE AHMEDABAD-380015

Website - www.samor.in Email : compliance@samor.in

**AUDITED BALANCE SHEET**

(INR Lakhs)

Particulars		As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)	As at April 1, 2022 (Audited)
<b>A</b>	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	(a) Property, plant and equipment	3.78	5.65	1.83
	(b) Investment Property	1,011.01	852.34	-
	(c) Investment in Subsidiary, Associate, Joint venture & Partnership firm	408.21	-	-
	(d) Financial assets	-	-	-
	(i) Investment	1,356.45	182.77	-
	(ii) Loan	-	-	-
	(ii) Other financial assets	-	-	-
	(e) Deferred Tax assets (net)	-	-	-
	(f) Other Non-current Asset	-	-	-
	<b>Total non - current assets</b>	<b>2,779.45</b>	<b>1,040.76</b>	<b>1.83</b>
2	<b>Current assets</b>			
	(a) Inventories	5,590.42	2,609.64	1,030.16
	(b) Financial assets	-	-	-
	(i) Trade receivables	-	26.69	39.18
	(ii) Cash and cash equivalents	108.71	148.49	91.37
	(iii) Other Bank Balances	-	100.00	3.48
	(iv) Other financial assets	23.79	24.19	8.16
	(c) Current Tax assets (Net)	1.10	3.09	(0.12)
	(d) Other current assets	141.71	287.52	-
	<b>Total current assets</b>	<b>5,865.73</b>	<b>3,199.62</b>	<b>1,172.23</b>
	<b>Total assets (1+2)</b>	<b>8,645.18</b>	<b>4,240.38</b>	<b>1,174.06</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>Equity</b>			
	(a) Share capital	2,249.00	1,075.00	430.00
	(b) Other equity	2,621.95	1,646.60	697.74
	<b>Total equity</b>	<b>4,870.95</b>	<b>2,721.60</b>	<b>1,127.74</b>
2	<b>LIABILITIES</b>			
	<b>Non-current liabilities</b>			
	(a) Financial liabilities			
	(i) Borrowings	1,887.74	620.10	-
	(ii) Trade payables	-	-	-
	(a) Due to Micro & Small Enterprises	-	-	-
	(b) Due to Other than Micro & Small Enterprises	-	-	-
	(iii) Other financial liabilities	-	-	-
	(b) Deferred Tax Liabilities (net)	95.66	1.32	-
	(c) Provisions	-	-	-
	(d) Other Non Current Liabilities	826.79	-	-
	<b>Total non - current liabilities</b>	<b>2,810.19</b>	<b>621.42</b>	<b>-</b>
	<b>Current liabilities</b>			
	(a) Financial liabilities			
	(i) Borrowings	511.68	300.00	27.75
	(ii) Trade payables	-	-	-
	(a) Due to Micro & Small Enterprises	167.86	319.25	11.59
	(b) Due to Other than Micro & Small Enterprises	233.95	-	-
	(iv) Other financial liabilities	-	-	-
	(b) Current Tax Liabilities (Net)	-	-	-
	(c) Provisions	-	-	-
	(d) Other current liabilities	50.55	278.11	6.98
	<b>Total current liabilities</b>	<b>964.04</b>	<b>897.36</b>	<b>46.32</b>
	<b>Total equity and liabilities (1+2+3)</b>	<b>8,645.18</b>	<b>4,240.38</b>	<b>1,174.06</b>



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## Samor Reality Limited

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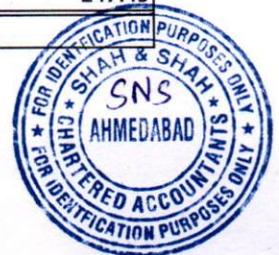
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### AUDITED STATEMENT OF CASHFLOWS

(INR Lakhs)

Particulars	Year Ended March 31, 2024	Year Ended March 31, 2023
<b>Cash flow from operating activities</b>		
Profit before tax	(51.50)	(18.14)
<b>Adjustments for :</b>		
Depreciation and amortisation expense	2.10	1.38
Finance costs	129.38	32.65
Interest income	(4.23)	(7.01)
<b>Operating profit before working capital changes</b>	<b>75.75</b>	<b>8.88</b>
<b>Changes in operating assets and liabilities:</b>		
(Increase)/Decrease in Inventories	(2,980.78)	(1,579.49)
(Increase)/Decrease in Trade receivables	26.69	12.49
(Increase)/Decrease in Other non-current financial asset	-	-
(Increase)/Decrease in Other current financial assets	0.39	(16.03)
(Increase)/Decrease in Other current assets	145.82	(287.52)
Increase/(Decrease) in Trade payable	82.56	307.66
Increase/(Decrease) in Other current Financial Liabilities	-	-
Increase/(Decrease) in Other current liabilities	(227.55)	271.13
<b>Cash flow generated from operations</b>	<b>(2,877.12)</b>	<b>(1,282.88)</b>
Direct taxes paid (net)	(10.95)	(7.57)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>(2,888.07)</b>	<b>(1,290.45)</b>
<b>Cash flows from investing activities</b>		
Purchase of Property, plant and equipments	(0.22)	(5.20)
Purchase of Investments	(198.23)	(1,029.93)
Investment in subsidiary	(408.21)	-
Interest received	4.23	7.01
<b>NET CASH FLOW (USED) IN INVESTING ACTIVITIES (B)</b>	<b>(602.43)</b>	<b>(1,028.12)</b>
<b>Cash flows from financing activities</b>		
Proceeds from Issue of Equity Shares	1,174.00	1,612.50
Proceeds/(Repayment) of Borrowings	1,267.64	620.10
Increase/(Decrease) in Short term Borrowing (Net)	211.67	272.25
Increase/(Decrease) in other non current financial liabilities	826.79	-
Finance costs Paid	(129.38)	(32.65)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>3,350.73</b>	<b>2,472.20</b>
<b>NET INCREASED IN CASH AND CASH EQUIVALENTS (A + B + C)</b>	<b>(139.78)</b>	<b>152.63</b>
Cash and cash equivalents at the beginning of the year	248.49	94.86
<b>Cash and cash equivalents at the end of the year</b>	<b>108.71</b>	<b>247.49</b>

*(Signature)*



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### AUDITED STATEMENT OF CHANGES IN EQUITY

Equity Share Capital		(INR Lakhs)			
Particulars	Note No.	Amount			
Balance as on 31st March, 2022	17	430.00			
Changes during the year		645.00			
Balance as on 31st March, 2023	17	1,075.00			
Changes during the year		1,174.00			
Balance as on 31st March, 2024	17	2,249.00			

Other Equity		(INR Lakhs)			
Particulars	Note No.	Reserves and Surplus			Total
		Retained Earnings			
		Securities Premium	Profit and Loss	Other Comprehensive Income	
Balance as at 31st March, 2022	18	676.00	21.74	-	697.74
Profit for the year			(22.51)	-	(22.51)
Addition During the Year		967.50	-	-	967.50
Adjustment effect due to compliance of Ind As		-	-	-	-
Other comprehensive income for the year (Net of Tax)		-	-	3.88	3.88
Balance as at 31st March, 2023	18	1,643.50	(0.77)	3.88	1,646.60
Profit for the year		-	(29.74)	-	(29.74)
Other comprehensive income for the year (Net of Tax)		-	-	1,005.09	1,005.09
Balance as at 31st March, 2024	18	1,643.50	(30.51)	1,008.97	2,621.95

*[Handwritten Signature]*



## Samor Reality Limited

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### EXPLANATORY NOTES

#### Notes:

- 1 The above audited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on May 27, 2024 .
- 2 The financial results of the company have been prepared in accordance with the companies (Indian Accounting Standards) Rules ,2015 (Ind AS) Prescribed Under Section 133 of the companies Act, 2013.
- 3 In View of migration from SME Platform to Main Board of BSE, the Company has adopted Indian Accounting Standard ("Ind AS") beginning from April 1, 2023 and for that purpose comparative figures of previous year and quarter is restated by following the guidelines of Ind AS -101, i.e., first time adoption of Ind As.
- 4 The financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under companies (Indian Accounting Standards) Rules, 2015. Beginning April 01, 2023, the company has for first time adopted Ind AS with the transition date of April 01, 2022, hence we have presented the opening balance sheet of 1st april, 2023.
- 5 The Company is engaged in only one Segment viz. 'Construction' and as such there is no separate reportable segment as per Ind AS 108 'Operating Segments'. The Company's operation is predominantly confined to India.
- 6 The figures for the quarter ended 31st March 2024 and 31st March 2023 are the balancing figures between the audited figures in respect of the full financial year and the year to date unaudited figures upto the third quarter for the respective years. Also, the figures upto the end of third quarter had only been reviewed and not subjected to audit.
- 7 The figures for previous period have been regrouped / reclassified /restated wherever necessary to make them comparable with the current year's classification.
- 8 The results for the quarter and year ended March 31, 2024 are available on the BSE Limited website (URL: [www.bseindia.com/corporates](http://www.bseindia.com/corporates)).



Birjubhai Ajitbhai Shah  
Managing Director  
DIN: 02323418

Place : Ahmedabad

Date : 27th May, 2024





May 27, 2024

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

(Script Code: 543376)

**Sub: Submission of Declaration as per Second Proviso of The Regulation 33(3)(d) Of SEBI (Listing Obligation And Declaration Requirements) Regulations, 2015 for the Audited financial results for the 4<sup>th</sup> quarter and year ended 31<sup>st</sup> March 2024.**

Pursuant to Regulation 33(3)(d) of SEBI [Listing Obligation and Disclosure Requirement) Regulation, 2015, it is hereby declared and confirmed that the Statutory Auditors of the Company has expressed unmodified opinion on the Annual Audited Financial Results for the 4<sup>th</sup> quarter and the year ended on 31<sup>st</sup> March, 2024.

This Declaration is issued in compliance of Regulation 33(3)(d) of SEBI (listing Obligation and Disclosure Requirement Regulation), 2015 as amended by the Securities Exchange Board of India [Listing Obligation and Disclosure Requirement Regulation, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17 /001.

**For, Samor Reality Limited**

A handwritten signature in black ink, appearing to read 'Birjukumar', with a small '2' written below it.

**Birjukumar Ajitbhai Shah**  
Managing Director  
DIN: 02323418



**Annexure A**

**Format of the Initial Disclosure to be made by an entity identified as a Large Corporate**

<b>Sr No.</b>	<b>Particulars</b>	<b>Details</b>
1	Name of the Company	Samor Reality Limited
2	Corporate Identity Number (CIN)	L45400GJ2020PLC118556
3	Outstanding borrowing of Company as on 31 <sup>st</sup> March, 2024	24.43 Crores
4	Highest Credit Rating during the previous FY along with name of the Credit Rating Agency	Not Applicable
5	Name of Stock Exchange in which the fine shall be paid, in case of shortfall in the required borrowing under the framework	Not Applicable

We confirm that we are not a Large Corporate as per the applicability criteria given under the SEBI Circular No. SEBI/HO/DDHS/CIRJP/2018/144 dated 26th November, 2018.

**For, Samor Reality Limited**



**Birjukumar Ajitbhai Shah**  
Managing Director  
DIN: 02323418





## **Annexure B**

**Details required as per the Regulation 30 of the Listing Regulations and circulars issued thereunder are as below**

### **Appointment of Internal Auditor**

<b>Particulars</b>	<b>Details</b>
Reason for change viz appointment, resignation, removal, death or otherwise;	Appointment: to comply with the Companies Act 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Date and Terms of Appointment	Date of appointment: May 27, 2024  Mr. Jagdish Vadaliya is appointed as an internal Auditors of the Company for the financial year 2024-25.
Name of Auditor	Mr. Jagdish Vadaliya
Office Address	64/2, navanu dehlu, Gujarat jining mills chawls, outside prem Darwaja, Ahmedabad-380016
Email Id	<a href="mailto:jagdish@samor.in">jagdish@samor.in</a>
About Auditor	Mr. Jagdish Vadaliya is having experience of more than 20 years in the field of Internal Audit, Assurance, Taxation.
Disclosure of relationship between directors (in case of Appointment of a director)	No relationship

A handwritten signature in black ink, appearing to read 'Jagdish Vadaliya', is written over a horizontal line.



### Annexure C

**Details required as per the Regulation 30 of the Listing Regulations and circulars issued thereunder are as below**

#### **Appointment of Secretarial Auditor**

<b>Particulars</b>	<b>Details</b>
Reason for change viz appointment, resignation, removal, death or otherwise;	<b>Appointment:</b> to comply with the provisions of the Section 204 of the Companies Act, 2013 and Regulation 24A of the Listing Regulations.
Date and Terms of Appointment	Date of appointment: May 27, 2024 M/s. SS Lunkad & Associates (Proprietor- CS Sushmita Lunkad, Practicing Company Secretaries) (Membership No. 54915, COP No. 20418), as Secretarial Auditors of the Company for the financial year 2023-24
Name of Auditor	M/s. SS Lunkad & Associates (Proprietor- CS Sushmita Lunkad, Practicing Company Secretaries) (Membership No. 54915, COP No. 20418)
Office Address	96, Bhavani Peth, Subhash Chowk, Jalgon- 425001
Email Id	<a href="mailto:sslunkadasso@gmail.com">sslunkadasso@gmail.com</a>
About Auditor	CS Sushmita Lunkad, is a Peer reviewed Practicing Company Secretary and a Member of Institute of Company Secretaries of India (ICSI). CS Sushmita Lunkad, Practicing Company Secretaries have immense knowledge and experience in dealing with matters relating to Company Law, Securities Laws, inbound and outbound Investment, Legal Due Diligence, Transaction documents, Joint Ventures, Foreign Collaborations, Technology Transfers, Mergers and Acquisitions.
Disclosure of relationship between directors (in case of Appointment of a director)	No relationship