

# J. B. S. & Company

Phone : (033) 2282 6809

## CHARTERED ACCOUNTANTS

60, BENTINCK STREET, 4TH FLOOR

KOLKATA - 700 069

E-mail : jbs\_company@rediffmail.com

Independent Auditor's Report on Standalone Audited Financial results of Deeplok Financial Services Ltd, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO

THE BOARD OF DIRECTORS OF

DEEPLOK FINANCIAL SERVICES LTD

### Opinion

We have audited the accompanying Standalone Statement of Financial Results of DEEPLOK FINANCIAL SERVICES LTD ("the Company") for the quarter and year ended 31st March, 2025 ("the Statement"), being submitted by the company pursuant to the requirements 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 Financial Results for the year ended March 31, 2025:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended 31st March 2025.

### 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 Auditor's Responsibilities for the audit of 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules there under, 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 obtained by us is sufficient and appropriate to provide a basis for our audit 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 Financial Results for the year ended March 31, 2025, has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, 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 are also responsible for overseeing the financial reporting process of the Company.

**Auditor's Responsibilities for the audit of Financial Results**

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2025 as a whole is 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 if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 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 the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual 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 identified misstatements in the Annual 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.

For J.B.S. & Company  
Chartered Accountants  
FRN: 323734E



*Dillip Shaha*

CA Dillip Shaha  
Partner

Membership No.: 312458

Place: Kolkata  
UDIN: 25312458BMIZFG7285  
Date: 27.05.2025



DEEPLOK FINANCIAL SERVICES LIMITED

CIN: L17115WB1981PLC033469

REGD. OFFICE: IDEAL PLAZA 11/1SARAT BOSE ROAD, KOLKATA - 700 020

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Amount in Rs. lacs )

S.No.	PARTICULARS	AS AT 31.03.2025 (AUDITED)	AS AT 31.03.2024 (AUDITED)
I	<b>ASSETS</b>		
(1)	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	36.06	63.80
(b)	Bank Balance other than included in (a) above	454.12	105.58
(c)	Loans	501.10	1,000.12
(d)	Investments	9,631.87	8,855.31
(e)	Other Financial assets	84.66	86.68
		10,707.81	10,111.49
(2)	<b>Non-financial Assets</b>		
(a)	Inventories	-	0.28
(b)	Current tax assets (Net)	0.57	4.38
(c)	Property, Plant and Equipment	3.12	3.64
		3.69	8.30
	<b>Total Assets</b>	<b>10,711.50</b>	<b>10,119.79</b>
II	<b>LIABILITIES AND EQUITY</b>		
A	<b>LIABILITIES</b>		
(1)	<b>Non Financial Liabilities</b>		
(a)	Provisions	1.25	2.50
(b)	Deferred Tax Liabilities (Net)	86.15	47.72
(c)	Other non-financial liabilities	1.28	1.29
		88.68	51.51
B	<b>EQUITY</b>		
(a)	Equity Share capital	95.26	95.26
(b)	Other Equity	10,527.56	9,973.02
		10,622.82	10,068.28
	<b>Total Liabilities and Equity</b>	<b>10,711.50</b>	<b>10,119.79</b>

Place: Kolkata  
Date: 27.05.2025



On behalf of the Board  
For Deeplok Financial Services Limited

*Surendra Kumar Bachhawat*  
Surendra Kumar Bachhawat  
(Managing Director)  
DIN : 00129471



**DEEPLOK FINANCIAL SERVICES LIMITED**  
**CIN: L17115WB1981PLC033469**  
**REGD. OFFICE: IDEAL PLAZA 11/1SARAT BOSE ROAD, KOLKATA - 700 020**

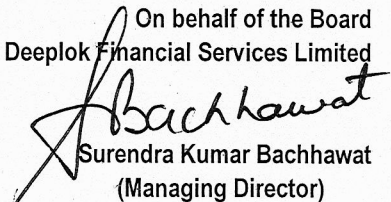
**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS**  
**FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2025**

[Amount in Rs. Lacs]

SL. NO.	PARTICULARS	Quarter Ended				
		March 31, 2025			Year Ended	
		December 31, 2024			March 31, 2025	March 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	273.94	230.09	156.37	910.96	710.67
2	Other Income	41.37	11.91	54.43	71.03	171.78
3	<b>Total Income (1 + 2)</b>	<b>315.31</b>	<b>242.00</b>	<b>210.80</b>	<b>981.99</b>	<b>882.46</b>
4	<b>Expenses</b>					
a)	Net (Increase)/Decrease in Stock	-	0.35	0.04	0.28	(0.09)
b)	Employee benefit expenses	17.46	13.51	16.51	58.04	55.48
c)	Depreciation and amortisation expenses	0.13	0.13	0.18	0.52	0.72
d)	Other expenses	406.78	11.65	3.25	443.10	22.62
	<b>Total Expenses</b>	<b>424.37</b>	<b>25.65</b>	<b>19.98</b>	<b>501.94</b>	<b>78.73</b>
5	<b>Profit before Exeptional Items and tax (3 - 4)</b>	<b>(109.06)</b>	<b>216.35</b>	<b>190.82</b>	<b>480.04</b>	<b>803.72</b>
6	Exeptional Items	(400.57)	-	-	(400.57)	-
7	<b>Profit before tax (5 - 6)</b>	<b>291.51</b>	<b>216.35</b>	<b>190.82</b>	<b>880.62</b>	<b>803.72</b>
8	<b>Tax Expense</b>					
a)	Current Tax	35.88	36.38	42.11	129.46	148.36
b)	Deferred Tax	8.67	13.73	42.20	48.64	13.58
c)	Tax Adjustment for earlier years	-	-	-	-	0.01
	<b>Total Tax Expenses</b>	<b>44.55</b>	<b>50.11</b>	<b>84.31</b>	<b>178.09</b>	<b>161.95</b>
9	<b>Net profit for the period (7 - 8)</b>	<b>246.96</b>	<b>166.24</b>	<b>106.51</b>	<b>702.53</b>	<b>641.78</b>
10	<b>Other comprehensive income, net of income tax</b>					
a)	i) item that will not be reclassified to profit or loss	(261.94)	(163.14)	45.95	(158.20)	296.36
	ii) Income tax relating to items that will not be reclassified to profit or loss	49.19	23.12	(18.92)	10.21	(32.25)
b)	i) item that will be reclassified to profit or loss	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total other comprehensive income, net of income tax</b>	<b>(212.75)</b>	<b>(140.02)</b>	<b>27.03</b>	<b>(147.99)</b>	<b>264.11</b>
11	<b>Total comprehensive income for the period (9+10)</b>	<b>34.21</b>	<b>26.22</b>	<b>133.54</b>	<b>554.53</b>	<b>905.89</b>
12	Paid-up equity share capital (Face value Rs. 10 each)	95.26	95.26	95.26	95.26	95.26
13	<b>Earnings per share (of Rs. 10 each) (not annualised)</b>					
a)	Basic (in Rs.)	25.92	17.45	11.18	73.75	67.37
b)	Diluted (in Rs.)	25.92	17.45	11.18	73.75	67.37

Place: Kolkata  
Date: 27.05.2025



On behalf of the Board  
For Deeplok Financial Services Limited  
  
**Surendra Kumar Bachhawat**  
(Managing Director)  
DIN : 00129471



Deeplok Financial Services Limited

CIN: L17115WB1981PLC033469

Registered Office :

11/1, SARAT BOSE ROAD, SOUTH BLOCK, 2ND FLOOR, KOLKATA WB 700020 IN

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

(Rs. In Lakhs)

PARTICULARS	31-Mar-25		31-Mar-24	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before Tax :		880.62		803.72
<u>Adjustment for:</u>				
Depreciation	0.52		0.72	
Provisions for standard and sub standard assets	(1.25)		(0.25)	
Net Changes in Fair Market Value	(280.77)		(80.51)	
(Profit)/Loss on Sale of Investment	(69.53)		(139.40)	
Dividend Income	(182.96)	(533.99)	(123.49)	(342.93)
<b>Operating Profit Before Working Capital Changes</b>		346.63		460.80
<b>Adjustment for Changes in Working Capital :</b>				
(Increase)/Decrease in Other Financial Asset and other assets	2.02		34.37	
(Increase)/Decrease in Other Bank Balance	(348.54)		(97.37)	
(Increase)/Decrease in Inventory	0.28		(0.09)	
Increase/(Decrease) in Other Liability	(0.01)	(346.25)	0.01	(63.09)
Cash used for Operations		0.38		397.71
<b>Direct Taxes Paid:</b>				
Income Taxes Paid		125.65		152.68
Net Cash inflow/(outflow) from Operating Activities (A)		(125.27)		245.03
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Loan Disbursed, Recd,& Repayment recd.(net)		499.02		99.94
(Purchase) / Sale of Investments		(584.46)		(436.54)
Dividend Received		182.96		123.49
Net Cash Inflow/(Outflow) from Investing Activities (B)		97.52		(213.12)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Net Cash Inflow/(Outflow) from Financing Activities (C)		-		-
Net Increase/(Decrease) in Cash & Cash Equivalents		(27.74)		31.91
Add: Opening Cash & Cash Equivalents		63.80		31.89
Closing Cash & Cash Equivalents		36.06		63.80

Place : Kolkata  
Date: 27.05.2025



On behalf of the Board  
For Deeplok Financial Services Limited

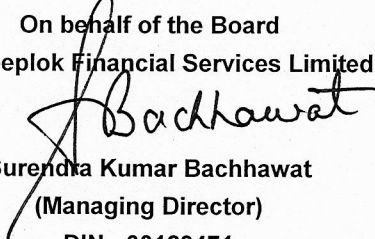
*Surendra Kumar Bachhawat*  
Surendra Kumar Bachhawat  
(Managing Director)  
DIN: 00129471

**Notes:**

- 1) The company is a Non Banking Financial Company (NBFC) registered with Reserve Bank of India.
- 2) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27.05.2025
- 3) The figures for the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which has been subjected to limited review by statutory auditors. Published year to date figures up to the end of third quarter of the current and previous financial year were recasted to confirm to the presentation requirement of division III of Schedule III of the Companies Act, 2013.
- 4) The Company has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, from 1st April 2019 and the effective date of such transition is 1st April 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India ('RBI') (collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at 1st April 2018 and the corresponding adjustments pertaining to comparative previous years/ quarters as presented in these financial result have been restated reclassified in order to confirm to current year/ period presentation.
- 5) The Statutory Auditors have audited the financial statements for the year ended 31st March 2025 and have issued an unqualified opinion thereon. The information presented above is an extract from the audited financial statements as stated
- 6) The Company's primary activity is Investment in shares and Securities and as such no separate information is required to be furnished in terms of Indian Accounting Standard -108 , Operating Segments prescribed under Sec 133 of the Companies Act ,2013
- 7) There were no undisputed investor complaints that were unresolved as on 31st March,2025 the company has not received any investors complaint during the quarter under review.

Place: Kolkata  
Date: 27.05.2025



On behalf of the Board  
For Deeplok Financial Services Limited  
  
Surendra Kumar Bachhawat  
(Managing Director)  
DIN : 00129471



**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.**

Statement on deviation / variation in utilisation of funds raised						
Name of listed entity		NOT APPLICABLE				
Mode of Fund Raising						
Date of Raising Funds						
Amount Raised						
Report filed for Quarter ended						
Monitoring Agency						
Monitoring Agency Name, if applicable						
Is there a Deviation / Variation in use of funds raised						
If yes, whether the same is pursuant to change in terms of a						
If Yes, Date of shareholder Approval						
Explanation for the Deviation / Variation						
Comments of the Audit Committee after review						
Comments of the auditors, if any						
Objects for which funds have been raised and where there has						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Deviation or variation could mean: (a) Deviation in the objects or purposes for which the funds have been raised or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or (c) Change in terms of a contract referred to in the fund raising document I.e. prospectus, letter of offer, etc.						
Name of signatory <div style="font-family: cursive; font-size: 1.5em; margin-top: 10px;">S Bachhawat</div> <div style="margin-top: 10px;">             SURENDRA KUMAR BACHHAWAT              Managing Director (DIN-00129471)           </div>						

DEEPLOK FINANCIAL SERVICES LIMITED

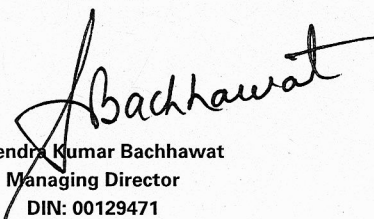
CIN: L17115WB1981PLC033469

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C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in INR crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	nil
B	Of the total amount outstanding, amount of default as on date	nil
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	nil
B	Of the total amount outstanding, amount of default as on date	nil
3	Total financial indebtedness of the listed entity including short-term and long-term debt	nil

  
Surendra Kumar Bachhawat  
Managing Director  
DIN: 00129471



DEEPLOK FINANCIAL SERVICES LIMITED

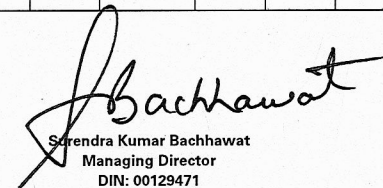
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**D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (From 01-10-2024 to 31-03-2025)**

										Additional disclosure of related party transactions-applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
Details of the party (listed entity/subsidiary) entering into the transaction			Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of the related party transaction ratified by the audit committee (see Note 6b)	Value of transaction during the reporting period (see Note-6c)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
S. No	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of Indebtedness (loan/ issuance of debt/ any other etc.)	Cost (See Note 7)	Tenure	Nature (loan/ advance/ Inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Deeplok Financial Services Limited	AABCD0576A	Surendra Kumar Bachhawatt	AEEP8727P	Key Management Personnel	Director's Remuneration	15,00,000	-	15,00,000										
Total							15,00,000	-	15,00,000										

  
**Surendra Kumar Bachhawatt**  
 Managing Director  
 DIN: 00129471

**Notes:**

- The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall
- Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should
- In case of a multi-year related party transaction:
  - The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
  - The value of the related party transaction ratified by the audit committee shall be disclosed in the column "Value of the related party transaction ratified by the audit committee".
  - The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- "Cost" refers to the cost of borrowed funds for the listed entity.
- PAN will not be displayed on the website of the Stock Exchange(s).
- Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all Shareholders/ public shall also be reported.



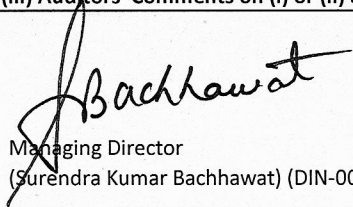

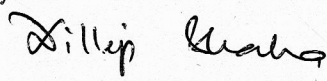
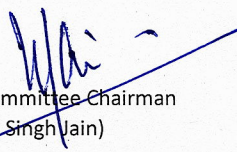

DEEPLOK FINANCIAL SERVICES LIMITED

CIN: L17115WB1981PLC033469

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11/1, SARAT BOSE ROAD, SOUTH BLOCK, 2ND FLOOR, KOLKATA WB 700020 IN

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG- WITH STANDALONE ANNUAL AUDITED FINANCIAL RESULTS (applicable only for Annual Filing i.e., 4th quarter)**

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025 (See regulation 33 of the SEBI (LODR) Regulations, 2015)				
	Sl. No.	Particulars	Audited Figures	Adjusted Figures
I.	1	Turnover / Total income	-	-
	2	Total Expenditure	-	-
	3	Net Profit/(Loss)	-	-
	4	Earnings Per Share	-	-
	5	Total Assets	-	-
	6	Total Liabilities	-	-
	7	Net Worth	-	-
	8	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<b>Audit Qualification (each audit qualification separately):</b> <b>a. Details of Audit Qualification:</b> No Qualification <b>b. Type of Audit Qualification:</b> Qualified Opinion / Disclaimer of Opinion / Adverse Opinion - No Qualification <b>c. Frequency of qualification:</b> Whether appeared first time/ repetitive / since how long continuing - Not Applicable <b>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:-</b> Not Applicable <b>e. For Audit Qualification(s) where the impact is not quantified by the auditor: - Not Applicable</b> (i) Management's estimation on the impact of audit qualification: (ii) If management is unable to estimate the impact, reasons for the same: (iii) Auditors' Comments on (i) or (ii) above:			
III.	<b>Signatories:</b> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 45%;">                       Managing Director                      (Surendra Kumar Bachhawat) (DIN-00129471)                 </div> <div style="width: 45%; text-align: right;">                       CFO                      (Pradip Kumar Bera)                 </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-start; margin-top: 20px;"> <div style="width: 45%;">                       Statutory Auditor                      (CA Dillip Shaha) (M.No-312458)                 </div> <div style="width: 45%; text-align: right;">                       Audit Committee Chairman                      (Kamal Singh Jain)                 </div> </div> <div style="text-align: center; margin-top: 20px;">  </div>			
	Place: Kolkata Date: 27-05-2025			