MACKINNON MACKENZIE AND COMPANY LIMITED

Registered Office : 4 Shoorji Vallabhdas Marg, Ballard Estate, Mumbai 400 001

Email : mmcladv@yahoo.co.in Website : www.mmclimited.in

CIN NO. : L63020MH1951PLC013745

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(Rs. in Lakhs)
(Except per share data)

Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		Mar 31, 2024	Dec 31, 2023	Mar 31, 2023	Mar 31, 2024	Mar 31, 2023
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	10.71	12.88	5.48	31.56	14.85
II	Other Income	11.58	4.52	22.24	24.80	28.98
III	**Total Revenue (I+II)**	**22.29**	**17.40**	**27.72**	**56.36**	**43.83**
IV	**Expenses**					
	Employees benefit expenses	3.43	2.06	4.73	11.37	11.04
	Finance cost	0.02	0.03	0.02	0.07	0.17
	Depreciation and Amortisation Expense	-	0.20	0.23	0.30	0.83
	Other Expense	11.92	73.12	136.80	109.18	76.88
	Total Expenses (IV)	**15.37**	**75.41**	**141.78**	**120.92**	**88.92**
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	**6.93**	**(58.01)**	**(114.06)**	**(64.56)**	**(45.09)**
VI	Exceptional Items - Expenses (Refer Note 3)	32.00	3,000.00	-	3,032.00	-
VII	**Profit/(Loss) before Tax (V-VI)**	**(25.07)**	**(3,058.01)**	**(114.06)**	**(3,096.56)**	**(45.09)**
VIII	**Tax Expense / Credit**					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	(Excess)/short provision for tax relating to earlier year	-	-	-	-	-
	Total Tax Expenses (VIII)	-	-	-	-	-
IX	**Net Profit or / (Loss) for the period (VII-VIII)**	**(25.07)**	**(3,058.01)**	**(114.06)**	**(3,096.56)**	**(45.09)**
X	**Other Comprehensive Income (Net of tax)**					
	a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified profit or loss	-	-	-	-	-
	c) Items that may be reclassified to profit or loss	-	-	-	-	-
	d) Income tax relating to items that may be reclassified to profit or loss	-	-	-	-	-
	Total of Other comprehensive income / (Expense) (X)	-	-	-	-	-
XI	**Total Comprehensive Income for the period /year (IX-X)**	**(25.07)**	**(3,058.01)**	**(114.06)**	**(3,096.56)**	**(45.09)**
XII	**Paid-up Equity Share Capital (Face Value of Rs 10 Per Share)**	24.72	24.72	24.72	24.72	24.72
XIII	**Reserve excluding revaluation reserves**	-	-	-	(83,725.14)	(83,670.49)
XIV	**Earning per Equity Share (EPS) (Face Value of Rs 10 Per Share)**					
	A. Basic and diluted EPS	(10.14)	(1,236.95)	(46.14)	(1,252.54)	(18.24)
	*Not annualised					

FOR M/S GUPTA RAVI AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO. 006970N

Gupta Ravi & Associates Chartered Accountants Jammu

CA AKHIL SHARMA
PARTNER
MEMBERSHIP NO 225300
PLACE: MUMBAI
DATE : 22nd May 2024

For MACKINNON MACKENZIE & CO.LTD.

MACKINNON MACKENZIE & CO. LTD.

MR NANDKISHOR YASHWANT JOSHI
DIN NO 09324612
INDEPENDENT DIRECTOR
PLACE: MUMBAI
DATE : 22nd May 2024

MACKINNON MACKENZIE AND COMPANY LIMITED

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CIN NO. : L63020MH1951PLC013745

NOTES

1. The audited standalone financial results for the quarter and year ended 31st March 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the company at its meeting held on 22nd May 2024

2. The Company had borrowed amounts from its bankers aggregating to Rs 825.61 Crs including interest . Since said amounts were not repaid, Bankers approached Debt Recovery Tribunal. The Hon'able Bombay High Court had approved the application of the banks for transfer of debts owed to them to a company (hereinafter referred to as "Lending Company") along with securities and mortgage charges in the past persuant to the consent terms filed in the Debt Recovery Tribunal. Consequently suits filed by the banks before the Debt Recovery Tribunal had transposed the "Lending Company" in place of the banks. The Hon. Bombay High Court had passed a decree in two of the suits filed in favour of the said "Lending Company" to dispose off/sell the immoveable property and flats belonging to the company to recover its dues. The company has been legally advised that total amount due to the lending company is the decree amount along with additional interest on the suit filed amount from the date of decree till the date of payment/settlement. Accordingly total amount due to the "Lending Company" as per the decree as on 31st March 2024, together with interest is Rs. 851.78 Crores (inclusive of interest Rs. 2.29 Crs. for the quarter).

3. 60 Clerical workers & 35 subordinate staff were retrenched on 4th August 1992 under the Industrial Dispute Act at Mumbai. Each one was paid 15 days wages per completed year of service and one month's notice pay in addition to other dues. The Industrial Court has given a Judgement against the company. However the company had filed an appeal with the High Court against the same order, which has been decided against the company. The Hon.Supreme Court had dismissed the appeal of the company filed against the order of the Hon.Bombay High Court & has directed the company to comply with the conditions of the award passed by the Industrial Court. The Hon. Supreme Court has passed an order dated 23rd August 2022 directing to sell flats held by it and deposit Rs 30 crore out of the sale proceeds within three months from the date of the order. The company has deposited Rs 30 crs into the Supreme Court Registry as per the order of Hon. Supreme Court dated 21st November 2023 stands discharged from all financial obligations An exceptional item of ₹3032 lakhs, referred to at Sr No VI in the Statement of Audited Financial Results, includes ₹3000 lakhs paid for the full and final settlement of workers' dues as per the Hon'ble Supreme Court's order dated August 23, 2022. The remaining ₹32 lakhs represents the appropriation of the Company's deposit, previously placed with the Registrar of Bombay High Court, towards workmen dues under legal proceedings. Due to pre-emption rules of the housing society where the flats are located, the Company was unable to sell the flats to raise the funds. Therefore, the amount of ₹3000 lakhs was received from the "Lending Company" mentioned in note 2 above to comply with the Supreme Court order. The Company is currently finalizing the terms and conditions of this advance. (Refer Note No. 2 to the Audited Financial Results)

4. The ground lease of the premises of the company has expired on 22nd May 2017. The Company has made an application for renewal of lease. The company has received a demand notice arrears of compensation / Spl way of Leav fees for the period 1st May 2017 till 31st March 2024 for Rs 23,03,16,254/- towards renewal of lease. The Company has responded to the above demand notice contesting the demand and contents thereof. The Company has accounted for rent due from its tenants for the entire quarter on the basis of it being holding out tenant as per legal opinion.

5. Consequent to the one time settlement made by the Company with its bankers and the assignment of the debts to a private company. The company is in the process of restructuring the debts.

6. The company's shares are suspended for trading on the the Stock Exchanges since 2005 inter alia due to non- payment of stock exchange listing fees.

7. Figures for previous periods have been regrouped and reclassified, wherever necessary

8. The figures of the last quarter are the balancing figure between audited figure in respect of the financial year and published year to date figures upto the third quarter of the current financial year. The figures for the corresponding previous quarters/last year have been regrouped and reclassified wherever necessary to make the comparable

9. The Company operation is one segment, hence no separate reporting is given

FOR M/S GUPTA RAVI AND ASSOCIATES	For MACKINNON MACKENZIE & CO.LTD.
CHARTERED ACCOUNTANTS	
Gupta Ravi & Associates Chartered Accountants Jammu	MACKINNON MACKENZIE & CO. LTD.
CA AKHIL SHARMA	MR NANDKISHOR YASHWANT JOSHI
PARTNER	DIN NO 09324612
MEMBERSHIP NO 225300	INDEPENDENT DIRECTOR
PLACE: MUMBAI	PLACE: MUMBAI
DATE : 22nd May 2024	DATE : 22nd May 2024

MACKINNON MACKENZIE AND COMPANY LIMITED

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CIN NO. : L63020MH1951PLC013745

NOTES : 1

STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2024

(Rs. in Lakhs)

Particulars	As At March 31, 2024	As At March 31, 2023
ASSETS :		
Non - Current Assets		
(a) Property, Plant and equipment	9.87	10.16
(b) Capital work-in-progress	-	-
(c) Right of Use- Lease assets	-	-
(d) Intangible Assets	0.06	0.12
(f) Financial Assets		
i) Investments	3.02	3.02
ii) Loans	-	-
iii) Other Financial Assets	-	123.60
(g) Financial Non Current Asset	-	-
(h) Non-Current Tax Asset (Net)	-	-
(i) Other Non-Current Assets	0.71	0.01
	13.66	**136.92**
CURRENT ASSETS :		
(a) Inventories	-	-
(b) Financial Assets		
i) Investments	0.05	0.05
ii) Trade Receivable	487.74	487.41
iii) Cash and Cash Equivalents	2.11	1.12
iv) Bank Balance	-	-
v) Loan	-	-
vi) Other Financial Assets	128.85	0.09
(c) Other Current Assets	17.40	48.98
	636.15	**537.64**
TOTAL ASSETS	**649.81**	**674.56**
EQUITY AND LIABILITIES :		
EQUITY :		
(a) Equity Share Capital	24.86	24.86
(b) Other Equity	(86,925.09)	(83,828.53)
	(86,900.23)	**(83,803.68)**
LIABILITIES :		
Non - Current Liabilities		
(a) Financial Liabilities		
Long Term Borrowings		
i) Seceured Borrowings	82,561.29	82,561.29
ii) Unseceured Borrowings		
iii) Other financial liabilities	-	-
(b) Provisions	29.45	29.05
(c) Deferred tax liabilities (net)	-	-
(d) Other Non Current Liabilities	3,000.00	-
	85,590.74	**82,590.34**
Current Liabilities		
(a) Financial Liabilities		
i) Secured Borrowings		
ii) Unsecured Borrowings		
iii) Lease Liability		
iv)Trade Payables	1,498.25	1,407.01
v) Other Financial Liabilities		
iii)	-	-
(b) Other Current Liabilities	461.05	480.88
(c) Provisions	-	-
	1,959.30	**1,887.89**
TOTAL EQUITY AND LIABILITIES	**649.81**	**674.56**

Gupta Ravi & Associates Chartered Accountants Jammu

MACKINNON MACKENZIE & CO. LTD.

MACKINNON MACKENZIE AND COMPANY LIMITED

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CIN NO. : L63020MH1951PLC013745

Rs in Lakhs

Particular	For the Year ended March 31, 2024	For the Year ended March 31, 2023
Cash flow from operating activities		
Net profit before taxation and extraordinay items	(64.56)	(158.04)
Depreciation and amortization (Net of write back of excess Depeciation of Rs .37 Lakhs provided in the past)	(0.07)	0.79
Profit on Sale of Fixed Asset	(0.63)	-
Interest expense (gross)	0.07	0.15
Interest on fixed deposit	(6.56)	(6.45)
	(71.75)	(163.55)
Operating Profit before working capital changes		
Adjustments For:		
(Increase)/ Decrease in Other Current & Non-Current Assets	122.91	(116.89)
(Increase)/ Decrease in Trade Receivable	(0.33)	9.96
(Increase)/ Decrease in Trade Payable	91.24	165.01
(Increase)/ Decrease in Other current financial Assets	(97.19)	116.08
(Increase)/ Decrease in Other current liabilities	(19.83)	(18.95)
(Increase)/ Decrease in Other Non current liabilities	3,000.00	-
(Increase)/ Decrease in Provisions	0.40	0.64
	3,025.45	(7.70)
Income taxes paid	-	-
Cash Flow before extraordinary items	3,025.45	(7.70)
Settlement of Workamen Dues	3,032.00	-
Net Cash Flow from operating activities	**(6.55)**	**(7.70)**
Interest on Fixed Deposits	6.56	6.45
Purchase of Fixed Asset (Tangible)	-	(0.14)
Purchase of Fixed Asset (Intangible)	-	(0.18)
Sale of Assset	1.05	-
Interest Paid	(0.07)	(0.15)
Net Cash from Financing activities	7.54	5.98
Net increase / (decrease) in cash and cash equivalents		
cash and cash equivalents at the beginning of the year	1.12	2.84
Cash and Cash equivalents at the end of the year	2.11	1.12
Components of Cash and Cash Equivalents		
Cash on Hand	0.02	0.05
On Current Accounts	2.09	1.07

FOR M/S GUPTA RAVI AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO. 006970N

Gupta Ravi & Associates Chartered Accountants Jammu

CA AKHIL SHARMA
PARTNER
MEMBERSHIP NO 225300
PLACE: MUMBAI
DATE : 22nd May 2024

MACKINNON MACKENZIE & CO. LTD.

For MACKINNON MACKENZIE & CO.LTD.

MR NANDKISHOR YASHWANT JOSHI
DIN NO 09324612
INDEPENDENT DIRECTOR
PLACE: MUMBAI
DATE : 22nd May 2024

INDEPENDENT AUDITORS REPORT
TO THE BOARD OF DIRECTORS OF MACKINNON MACKENZIE & CO LIMITED

Report on the Audit of the Financial Results

Qualified Opinion

We have audited the accompanying quarterly financial results of Mackinnon Mackenzie & Co Limited ("the Company") for the quarter and year ended March 31, 2024 and the year-to-date results for the period from April 01, 2023 to March 31, 2024 ("the financial results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us except for effects/possible effects of matter described in the Basis for Qualified Opinion, these financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards 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 the year ended March 31, 2024 as well as the year-to-date results for the period from April 01, 2023 to March 31, 2024.

Basis for Qualified Opinion

1. The Company had borrowed amounts from its bankers aggregating to Rs 82561.29 lakhs including interest. Since said amounts were not repaid, Bankers approached Debt Recovery Tribunal. The Hon'ble Bombay High Court had approved the application of the banks for transfer of debts owed to them to a company (hereinafter referred to as "Lending Company") along with securities and mortgage charges in the past pursuant to the consent terms filed in the Debt Recovery Tribunal. Consequently, suits filed by the banks before the Debt Recovery Tribunal had transposed the "Lending Company" in place of the banks. The Hon. Bombay High Court had passed a decree in two of the suits filed in favour of the said "Lending

Company" to dispose of/sell the immoveable property and flats belonging to the company to recover its dues. Total amount due to the "Lending Company" as per the decree together with interest is Rs. 85178.17 lakhs as on 31st March 2024.The Lending Company has given an unconditional deferment of its loans up to 30th September, 2025 and accordingly this loan due to lending company is classified as non-current. If Company had accounted for differential liability in the books, loss would have increased by Rs.26168.73 lakhs negative net worth would have increased by Rs. 26168.73 lakhs, and secured borrowings would have increased by Rs. Rs. 26168.73 lakhs, (Refer Note No. 2 to the Audited Financial Results)

2. Loans and Advances includes certain old balances amounting to Rs 8.19 lakhs for which no provision for doubtful items if any has been made in the accounts resulting in overstatement of other current assets and understatement of loss and negative net worth by Rs. 8.19 lakhs

3. Trade Payables include an amount of Rs. 26.51 lakhs which represent old balances due for more than 20 years which are not claimed by the creditors. If these amounts had been written back, loss and negative net worth would have reduced by Rs. 26.51 lakhs and trade payables would have reduced by Rs. 26.51 lakhs.

4. Certain old credit balances outstanding in various accounts amounting to Rs.148.53 lakhs for which no write back have been made in accounts. If these amounts had been written back, loss and negative net worth would have reduced by Rs. 148.53 lakhs and other current liabilities would have reduced by Rs. 148.53 lakhs.

5. Provision for accrued liability for the year in respect of gratuity and long term compensated absences has been made on arithmetical basis instead of based on actuarial valuation as required by the Ind AS 19 Employees Benefits (the Standard). We are not able to ascertain and comment on the resultant impact of the same on the financial results of the Company.

6. Investments in Debentures or Bonds aggregating to Rs 0.56 lakhs are destroyed in fire in the year 1998. In absence of adequate data, no provision is made for loss of investments. If these Investments would have been written off, the investments would have reduced by Rs. 0.56 lakhs and loss and negative net worth would have increased by Rs. 0.56 lakhs.

7. Non-availability of confirmations in respect of balances of secured and unsecured loans, debtors, certain bank balances, deposits, and creditors appearing in of the accounts respectively. We are not able to ascertain and comment on the correctness

of the outstanding balances and resultant impact of the same on the financial results of the Company.

8. The lease agreement for the company's premises expired on May 22nd, 2017. In response, the company has submitted an application for the lease renewal. The company has received a demand notice arrears of compensation / Spl way of Leav fees for the period 1st May 2017 till 31st March 2024 for Rs 23,03,16,254/- towards renewal of lease. The Company has responded to the above demand notice contesting the demand and contents thereof. The Company has accounted for rent due from its tenants for the entire quarter on the basis of it being holding out tenant as per legal opinion. (Refer Note 4 to the Audited Financial Results)

The above basis for qualified opinion referred to in point 1 to 8 were subject matter of the qualification in the Auditors Report for the year ended March 31, 2024

In the absence of information, the effects of which can't be quantified, we are unable to comment on the possible impact of the items stated in the point numbers 6 and 8 on the financial results of the Company for the quarter and year ended March 31, 2024

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 statement under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the statement.

Material Uncertainty related to going concern

We draw your attention to the financial results which indicates that the company has incurred a net loss of Rs 3096.56 lakhs during the year ended 31st March 2024 and as of that date the company accumulated losses amount to Rs 87120.36 Lakhs resulting in negative net worth of the company. The management of the Company is evaluating various options to revive the company. These conditions indicate material uncertainty that may cast significant doubt on the company's ability to continue as going concern. The "lending company" which has taken over in the past debts due by the Company to the banks has given a support letter to extend for foreseeable future any financial support which may be required by the Company. In view of this support letter the management has assessed that the company continues to be a going concern.

Our opinion is not modified in respect of the said matter

Management's Responsibilities for the Financial Results

These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results 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 Indian Accounting Standards prescribed under Section 133 of the Act, read with 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 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 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 are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these 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 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 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably 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 identified 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 Matter

i. Attention is drawn to the fact that the Statement includes the result for the quarter ended March 31, 2024 being the balancing figure between audited figures in respect of full financial year and the published period end figures up to the end of the third quarter of the current financial year, which figures were subject to a limited review by us.

ii. An exceptional item of ₹3032 lakhs, referred to at Sr No VI in the Statement of Audited Financial Results, includes ₹3000 lakhs paid for the full and final settlement of workers' dues as per the Hon'ble Supreme Court's order dated August 23, 2022. The remaining ₹32 lakhs represents the appropriation of the Company's deposit, previously placed with the Registrar of Bombay High Court, towards workmen dues under legal proceedings. Due to pre-emption rules of the housing society where the flats are located, the Company was unable to sell the flats to raise the funds. Therefore, the amount of ₹3000 lakhs was received from the "Lending Company" mentioned in note 2 above to comply with the Supreme Court order. The Company is currently finalizing the terms and conditions of this advance. (Refer Note No. 3 to the Audited Financial Results)

Our opinion is not modified in respect of above other matters mentioned above.

For Gupta Ravi & Associates
Chartered Accountants
FRN: 006970N

Gupta Ravi & Associates
Chartered Accountants
Jammu

CA Akhil Sharma
Partner
M.No.: 225300
Date: 22nd May 2024
UDIN: 24225300BKFGUF8200
Place: Mumbai