

# Looks Health Services Limited

CIN: L93030MH2011PLC222636

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Date: 26<sup>TH</sup> MAY, 2025

To,  
The General Manager  
Listing Department  
BSE Limited  
Pheroze Jeejeebhoy Towers, Dalal Street,  
Mumbai, Maharashtra- 400001

**Sub: Outcome of the Meeting of the Board of Directors held on Monday, 26<sup>TH</sup> May, 2025.**

**Ref: Audited financial results for the quarter and year ended on March 31, 2025, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations")**

**SCRIPT CODE: 534422**

**COMPANY SYMBOL: LOOKS**

**Respected Sir/Madam,**

The Board of Directors at their meeting held today i.e. May 26, 2025, based on the recommendations of the Audit Committee, approved the audited financial results for the quarter and year ended on March 31, 2025.

In this regard, please find enclosed the following:

1. The audited standalone financial results for the quarter and year ended on March 31, 2025, reviewed by the Audit Committee and taken on record by the Board of Directors, today i.e. May 26, 2025, pursuant to regulation 33 of the Listing Regulations.
2. The audit reports of M/S KPSJ & Associates LLP, Chartered Accountants and the Statutory Auditors of the Company certifying the audit of the standalone financial results for the quarter and year ended on March 31, 2025, pursuant to regulation 33 of the Listing Regulations.

Pursuant to the SEBI Circular No CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the M/S KPSJ & Associates LLP, Chartered Accountants and the Statutory Auditors have submitted their audit reports (both standalone and consolidated) for the year ended on March 31, 2025, with an unmodified opinion.

3. The Trading Window under SEBI (Prohibition of Insider Trading) Regulations, 2015 shall remain closed until Wednesday, May 28, 2025, and shall re-open for trading for all Directors and Designated Persons on and from Thursday, May 29, 2025.
4. The financial results and audit reports will also be available on the website of the Company at <https://looksclinic.in/>.

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5. Approved the appointment of Ms Shubhangi Agarwal, Company Secretaries (COP No: 23802, Membership No. A63219, Peer Review Certificate No.: 2728/2022), peer reviewed firm of Company Secretaries in Practice as Secretarial Auditor of the Company for a period of five (5) consecutive financial years commencing from FY 2025-26 to FY 2029-30, subject to approval of the Shareholders at the 14<sup>th</sup> Annual General Meeting of the Company.

Details required as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular issued vide circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July, 2023 is attached with this intimation.

The board meeting commenced at 03:30 p.m. and concluded at 04:55 p.m.

You are requested to kindly take the above on your record.

Thanking you,

Yours faithfully,

**LOOKS HEALTH SERVICES LIMITED**

**MONIKA JOSHI**  
**WHOLE TIME DIRECTOR**  
**DIN: 10652494**

**Encl: as above**

# Looks Health Services Limited

CIN: L93030MH2011PLC222636

Details required as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular issued vide circular no.

SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and SEBI Circular No SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July, 2023:

Appointment of Shubhangi Agarwal – Secretarial Auditor

Sr. no.	Particulars	SHUBHANGI AGARWAL, PRACTISING COMPANY SECRETARY
1.	<b>Reason for change viz. appointment, resignation, removal, death or otherwise</b>	Shubhangi Agarwal (Secretarial Auditor) Appointment (Subject to the approval of members in the 14 <sup>th</sup> Annual General Meeting)
2.	<b>Date of appointment &amp; cessation and term of appointment</b>	<b>Date of appointment:</b> May 26, 2025. <b>Terms of appointment:</b> For five financial years from 2025-26 to 2029-30 (subject to the approval of members in the 14 <sup>th</sup> Annual General Meeting)
3.	<b>Brief Profile (in case of appointment)</b>	<b>Name of the Secretarial Auditor:</b> Shubhangi Agarwal, Company Secretaries  <b>Office Address:</b> A/1310, Titanium Business Park, Makarba, Ahmedabad-380051. <b>Mobile:</b> 9898671863 <b>Email:</b> agarwal_shubhangi18@yahoo.in  <b>Field of Experience:</b> She possesses around 4 years of experience in the fields of Accounts, Audit and handling compliances under various Corporate Laws, listing agreement; Rights Issues, Bonus Issues, Preferential Allotments, Due Diligence, Incorporation, Drafting of agreements, Appearance before Quasi-Judicial Authority, Conversion, Buyback, Trademark, Bank Audit etc.  She is also associated with corporate groups Like Basant group of Companies, Jindal group of Companies, Mudra group of companies, Nagrik cooperative Bank and is also a member in board of Sadbhav Consumers Multistate Cooperative society.
4.	<b>Disclosure of relationships between directors (in case of appointment of a director)</b>	Not Applicable

LOOKS HEALTH SERVICES LIMITED

MONIKA JOSHI  
WHOLE TIME DIRECTOR  
DIN: 10652494

Registered Office: 35 Floor 2 Plot 3 and 5 Seth Lalji Dayal Building, Dadi Seth Agiary Lane Malharrao wadi Kalbadevi, Kalbadevi, Mumbai, Mumbai, Maharashtra, India, 400002.

Tel No. 7032103751; Email: [compliancechlsl@gmail.com](mailto:compliancechlsl@gmail.com); Website: [www.looksclinic.in](http://www.looksclinic.in)

# Looks Health Services Limited

CIN: L93030MH2011PLC222636

Date: 26<sup>TH</sup> MAY, 2025

To,  
The General Manager  
Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai, Maharashtra- 400001

Dear Sir/Madam,

**Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations").**

**SCRIPT CODE: 534422**

**COMPANY SYMBOL: LOOKS**

**Respected Sir/Madam,**

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015 as amended, we hereby confirm and declare that M/S KPSJ & Associates LLP, Chartered Accountants (Firm Registration No.: 124845W/W100209) the Statutory Auditor of the Company has issued the Audit Report with unmodified opinion with respect to Audited Financial Result of the Company for the financial year ended on 31<sup>st</sup> March, 2025.

You are requested to kindly take the above on your record.

Thanking you,

Yours faithfully,

**LOOKS HEALTH SERVICES LIMITED**

  
PRITESH CHAMPALAL DOSHI  
MANAGING DIRECTOR  
DIN: 05155318



**LOOKS HEALTH SERVICES LIMITED**

CIN: L93030MH2011PLC222636

35 Floor 2 Plot 3 and 5 Seth Lalji Dayal Building, Dadi Seth Agiary Lane Malharrao wadi Kalbadevi, Mumbai, Maharashtra, India, 400002

Tel No.:9773413916 ; Email:lookshealthserv@gmail.com ; Website: www.looksclinic.in

**STATEMENT OF AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31st March, 2025**

(Rs. In lacs Except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025 Audited	31.12.2024 UnAudited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
<b>1</b>	<b>Income from operations</b>					
a)	Revenue from Operations	39.47			39.47	-
b)	Other Income	4.31	11.41	11.18	39.05	45.76
	<b>Total Income (a+b)</b>	<b>43.78</b>	<b>11.41</b>	<b>11.18</b>	<b>78.52</b>	<b>45.76</b>
<b>2</b>	<b>Expenses</b>					
a)	Purchase of Stock - in - Trade	-	-	-	-	-
b)	Changes in Inventories of Finished goods, Stock-in-Trade and Work in Progress	-	-	-	-	-
c)	Operating Expenses	-	-	-	-	-
d)	Employees Benefit Expenses	7.90	8.59	7.33	33.66	27.13
e)	Depreciation and amortization expenses	3.49	3.57	3.49	14.17	14.17
f)	Finance Costs	0.00	0.00	0.00	0.00	0.00
g)	Other Expenses	11.51	3.28	1.52	27.80	6.83
	<b>Total Expenses (2)</b>	<b>22.90</b>	<b>15.43</b>	<b>12.34</b>	<b>75.64</b>	<b>48.12</b>
<b>3</b>	<b>Profit / ( Loss ) from ordinary activities before exceptional &amp; extraordinary items and Tax ( 1 + 2 )</b>	<b>20.88</b>	<b>(4.03)</b>	<b>(1.16)</b>	<b>2.89</b>	<b>(2.36)</b>
<b>4</b>	<b>Exceptional Items &amp; Prior Period Items</b>	-	-	-	-	-
<b>5</b>	<b>Profit / ( Loss ) from ordinary activities before extraordinary items &amp; tax ( 3 + 4 )</b>	<b>20.88</b>	<b>(4.03)</b>	<b>(1.16)</b>	<b>2.89</b>	<b>(2.36)</b>
<b>6</b>	<b>Extraordinary items</b>	-	-	-	-	-
<b>7</b>	<b>Profit / ( Loss ) before tax (5+6)</b>	<b>20.88</b>	<b>(4.03)</b>	<b>(1.16)</b>	<b>2.89</b>	<b>(2.36)</b>
<b>8</b>	<b>Tax Expenses</b>					
	Current Tax	2.74		0.20	2.74	1.42
	Deferred Tax	(0.55)	(0.56)	(0.49)	(2.24)	(2.01)
<b>9</b>	<b>Net Profit / (Loss) after Tax (7+8)</b>	<b>18.69</b>	<b>(3.46)</b>	<b>(0.87)</b>	<b>2.39</b>	<b>(1.77)</b>
<b>10</b>	<b>Other Comprehensive Income</b>					
A (i)	Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii)	Remeasurements of the defined benefit Plans	-	-	-	-	-
(iii)	Equity Instruments through Other Comprehensive Income	-	-	-	-	-
(iv)	Income tax related to items that will not be reclassified to Profit or Loss	-	-	-	-	-
B (i)	Items that will be reclassified to profit or loss	-	-	-	-	-
(ii)	Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-
<b>11</b>	<b>Total Comprehensive Income for the year Attributable to:</b>					
	Shareholders of the Company	18.69	(3.46)	(0.87)	2.39	(1.77)
	Non-controlling Interests					
	<b>Details of Equity Share Capital</b>					
<b>12</b>	Paid-up Equity Share Capital	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00
<b>13</b>	(Face Value : 10 Rs Per share)	10.00	10.00	10.00	10.00	10.00
<b>14</b>	Earnings per Equity Share of Rs. 10/- each					
i (a)	Before extra-ordinary items (not annualised)					
(i)	Basic	0.18	(0.03)	(0.01)	0.02	(0.02)
(ii)	Diluted	0.18	(0.03)	(0.01)	0.02	(0.02)
ii (b)	After extra-ordinary items (not annualised)					
(i)	Basic	0.18	(0.03)	(0.01)	0.02	(0.02)
(ii)	Diluted	0.18	(0.03)	(0.01)	0.02	(0.02)



Notes:

- 1) The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 26th May, 2025. The Statutory Auditors have carried out an audit of the financial results and have issued an unmodified opinion thereon.
- 2) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3) The Company is having single reportable segment as defined in Accounting Standard-108 on "Operating Segment".
- 4) The IND-AS financial Results and financial information for the quarter and year ended 31st March, 2025 have been compiled by the management after making necessary adjustments to give a true and fair view of the results. Previous year's comparative figures were not audited by us.
- 5) The Figures have been regrouped & reclassified where necessary to confirm the figures of the current period. The figures for the quarter ended March 31, 2025 and March 31, 2024 are balancing figures between unaudited figures in respect of the year ended March 31, 2025 and March 31, 2024 and the unaudited figures of nine months ended December 31, 2024 and December 31, 2023 respectively.
- 6) Management is in the Process of identifying better business opportunity and in the meantime, to generate returns from idle funds, these funds have been invested in interest-bearing assets. These funds will be utilized once a suitable business opportunity is identified.
- 7) These financial result will be made available on the Company's website viz. [www.looksclinic.in](http://www.looksclinic.in) and on the website of BSE Ltd. viz [www.bseindia.com](http://www.bseindia.com) respectively.

Place : Mumbai  
Date : 26/05/2025

FOR LOOKS HEALTH SERVICES LIMITED



*Pritesh*  
PRITESH DOSHI  
MANAGING DIRECTOR  
DIN: 05155318

## LOOKS HEALTH SERVICES LIMITED

CIN: L93030MH2011PLC222636

35 Floor 2 Plot 3 and 5 Seth Lalji Dayal Building, Dadi Seth Agiary Lane Malharrao wadi Kalbadevi, Mumbai, Maharashtra, India, 400002

Tel No.:9773413916 ; Email:lookshealthserv@gmail.com ; Website: www.looksclinic.in

### STATEMENT OF ASSETS & LIABILITIES AS AT 31st MARCH, 2025

(Rs. In lacs)

	As at 31.03.2025 Audited	As at 31.03.2024 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property Plant and Equipment	35.85	50.01
Intangible Assets	-	-
<b>Financial assets</b>		
- Loans & Advances	-	784.00
- Other Financial Assets	-	-
<b>Non-Current Tax Assets (Net)</b>	-	-
<b>Non-Financial Assets</b>		
- Other Non-Financial Assets	1,380.00	630.00
<b>Deferred Tax Asset</b>	-	-
<b>Total Non Current Assets</b>	<b>1,415.85</b>	<b>1,464.01</b>
<b>Current assets</b>		
Inventories	-	-
<b>Financial assets</b>		
- Trade Receivables	39.47	-
- Cash and cash equivalents	30.61	8.15
- Loans and advances	-	-
<b>Current Tax Assets (Net)</b>	1.15	3.13
<b>Non- Financial assets</b>		
- Other Current Asset	7.74	9.24
<b>Total Current Assets</b>	<b>78.97</b>	<b>20.53</b>
<b>Total Assets</b>	<b>1,494.82</b>	<b>1,484.54</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	1,050.00	1,050.00
Other equity	432.53	430.14
<b>Total Equity</b>	<b>1,482.53</b>	<b>1,480.14</b>
<b>Non-current liabilities -</b>		
<b>Financial liabilities</b>		
- Other financial Liabilities	-	-
Deferred tax Liabilities (Net)	1.52	3.77
<b>Total Non Current Liabilities</b>	<b>1.52</b>	<b>3.77</b>
<b>Current liabilities -</b>		
<b>Financial liabilities</b>		
- Trade payables	-	-
- Other financial liabilities	-	0.32
<b>Non-Financial liabilities</b>		
- Other current liabilities	10.77	0.32
- Current Tax Liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>10.77</b>	<b>0.63</b>
<b>TOTAL Liabilities</b>	<b>1,494.82</b>	<b>1,484.54</b>

FOR LOOKS HEALTH SERVICES LIMITED

  
 PRITESH DOSHI  
 MANAGING DIRECTOR  
 DIN: 05155318

Place :Mumbai  
Date : 26/05/2025



# LOOKS HEALTH SERVICES LIMITED

CIN: L93030MH2011PLC222636

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## CASH FLOW STATEMENT AS AT 31st MARCH, 2025

			(Rs. In lacs)
		31.03.2025	31.03.2024
		Audited	Audited
<b>Cash flow from/(used in) operating activities</b>			
Profit before tax		2.89	(2.36)
<b>Adjustment for:</b>			
Exception item		-	-
Finance Cost		-	-
Interest income on deposits and dividend income		(38.95)	(45.52)
Depreciation and amortization		14.17	14.17
(Profit)/Loss from sale of Property, plant and equipment		-	-
<b>Operating profit before working capital changes</b>		(21.90)	(33.72)
<b>Movement in working capital:</b>			
(Increase)/decrease in Trade Receivables		(39.47)	-
(Increase)/decrease in Inventories		-	-
(Increase)/decrease in other financial Assets		-	-
(Increase)/decrease in other Current Assets		1.51	(1.32)
Increase/(decrease) in trade payables		-	(0.06)
Increase/(decrease) in other liability		(0.32)	-
Increase/(decrease) in provision		10.45	0.26
<b>Cash generated/(used) in operations</b>		(49.73)	(34.84)
Income taxes paid		0.76	0.07
<b>Net Cash flow from operating activities</b>		(50.49)	(34.91)
<b>Cash flow from/(used) investing activities -</b>			
Payments Property, plant and equipment		38.95	45.52
Interest received		-	-
Proceeds from sale of Property, plant and equipment		-	-
Proceeds from sale of Biological Assets		-	-
(Increase)/decrease in other financial Assets		(750.00)	-
(Increase)/decrease in Trade Advances		-	-
(Increase)/decrease in fixed deposit with bank		784.00	(19.00)
(Increase)/decrease in Loans & Advances		72.95	26.52
<b>Cash generated/(used) in investing activities</b>			
<b>Cash flow from/(used in) financing activities -</b>			
Proceeds from issue of share capital		-	-
Share premium from issue of equity shares		-	-
Increase/(decrease) in other financial liability		-	-
Unclaimed dividend paid on equity share		-	-
Finance Cost		-	-
<b>Cash generated/(used) in financing activities</b>			
<b>Net increase/(decrease) in cash and cash equivalents</b>		22.46	(8.39)
<b>Cash and cash equivalent at beginning of year</b>		8.15	16.54
Unrealised exchange difference		-	-
<b>Total Cash and cash equivalent at beginning of year</b>		8.15	16.54
Cash and cash equivalent at end of year		30.61	8.15
Unrealised exchange difference at year end		-	-
<b>Total Cash and cash equivalent at end of year</b>		30.61	8.15
Place :Mumbai			
Date : 26/05/2025			





**Independent Auditors' Report on Standalone Financial Results of LOOKS HEALTH SERVICES LIMITED pursuant to Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors:**  
**LOOKS HEALTH SERVICES LIMITED**

We have audited the accompanying Statement of Standalone Financial Results of **LOOKS HEALTH SERVICES LIMITED** ("the Company") for the quarter and year ended March 31, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 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 Statement:

- a. is presented in accordance with the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. gives a true and fair view in conformity with applicable Indian accounting standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the year ended March 31, 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

**Management's and Board of Director's Responsibilities for the Standalone Financial Results**

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with 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 and 52 of the Listing Regulations, as amended.



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 estimates that are reasonable and prudent; and 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 Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

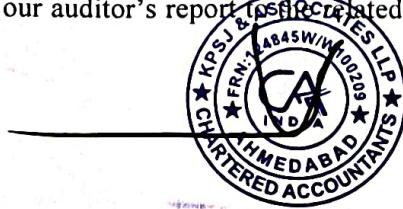
In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the Standalone 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 Standalone 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 Standalone 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 controls.
- Obtain an understanding of internal financial controls 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 effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's 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 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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 controls 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 Statement includes the results for the quarter ended 31st March, 2025 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, as required under the LODR Regulations. Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March, 2025 is not modified in respect of this matter.

**For, KPSJ & ASSOCIATES LLP  
Chartered Accountants  
(FRN: 124845W / W100209)**

*Prakashchandra Parakh*  
Prakashchandra Parakh  
[Partner]  
M. No.: 039946  
UDIN: 25039946BMIEZU2322  
Place: Ahmedabad  
Date : 26/05/2025

