

**May 28, 2024**

The Manager  
Listing Department  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai – 400001

The Calcutta Stock Exchange Ltd.  
7, Lyons Range  
Kolkata -700 001

Name of Scrip: Elitecon International Limited  
Scrip Code: 539533

Dear Sirs,

**Subject: Outcome of the Board Meeting held on May 28, 2024 (which was a continuation of meeting held on May 24, 2024).**

Pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on May 24, 2024, had deferred the same till further notice. The Board resumed the meeting today i.e., May 28, 2024 on the pending agenda items of the meeting held on May 24, 2024 and has inter-alia, considered and approved the following matters:

1. The Audited Financial Results (Standalone) for the quarter and year ended March 31, 2024.
2. Auditor's Report (Standalone) issued by the Statutory Auditors pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed the Audited Financial Results (Standalone) for the quarter and year ended March 31, 2024 & Auditor's Report issued by Statutory Auditors.

The Board meeting commenced at 05:00 P.M and concluded at 05:30 P.M.

This is for your information and record.

Thanking you.  
Yours faithfully,

For **ELITECON INTERNATIONAL LIMITED**

**Vipin** Digitally signed  
by Vipin Sharma  
**Sharma** Date: 2024.05.28  
17:35:37 +05'30'

**(VIPIN SHARMA)**  
**Managing Director**  
**DIN: 01739519**



**Elitecon International Limited**

Regd Office: 152, Shivani Apartments, Plot No. 63, I.P. Extension, Patparganj, Delhi - 110092

CIN: L16000DL1987PLC396234, Phone: 9871761020

Email: admin@eliteconinternational.com, website: www.eliteconinternational.com

Audited Financial Results of Elitecon International Limited (Formerly Kashiram Jain and Company Limited) for the quarter and year ended March 31st, 2024 prepared in compliance with the Indian Accounting Standards (IND-AS)

(₹ in Lakhs)

Sr. No.	Particulars	STANDALONE				
		Quarter ended 31.03.2024	Quarter ended 31.12.2023	Quarter ended 31.03.2023	Year ended 31.03.2024	Year ended 31.03.2023
		Audited (Refer Note 7)	Unaudited	Audited (Refer Note 7)	Audited	Audited
<b>1</b>	<b>Income from Operations</b>					
	a) Net Sales/Income from Operations	4,449.25	982.95	681.78	5,682.35	5,796.40
	b) Other Operating Income	(17.21)	25.53	36.37	8.78	36.81
	<b>Total Income from Operations (Net)</b>	<b>4,432.04</b>	<b>1,008.48</b>	<b>718.15</b>	<b>5,691.13</b>	<b>5,833.21</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of Material Consumed	3,430.08	696.43	5,606.58	4,350.38	12,286.82
	(b) Purchases of Stock-in-trade	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(2.77)	176.64	510.77	(2.75)	49.46
	(d) Employees Benefit Expenses	77.43	48.12	88.76	241.66	437.85
	(e) Finance Cost	42.31	1.81	31.20	48.73	36.32
	(f) Depreciation & Amortization Expenses	14.92	71.37	120.05	221.38	239.86
	(g) BSE Annual Fees	3.25	-	-	3.25	-
	(h) Other Expenses	243.20	37.71	36.03	363.56	604.12
	<b>Total Expenses</b>	<b>3,808.42</b>	<b>1,032.08</b>	<b>6,393.39</b>	<b>5,226.21</b>	<b>13,654.43</b>
<b>3</b>	<b>Profit(+)/Loss(-) from ordinary activities before Tax (1-2)</b>	<b>623.62</b>	<b>(23.60)</b>	<b>(5,675.25)</b>	<b>464.92</b>	<b>(7,821.22)</b>
<b>4</b>	<b>Tax Expenses</b>					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	(6.59)	(0.00)	(14.78)	(13.09)	(3.11)
<b>5</b>	<b>Profit for the period</b>	<b>630.21</b>	<b>(23.60)</b>	<b>(5,660.47)</b>	<b>478.01</b>	<b>(7,818.11)</b>
<b>6</b>	<b>Other Comprehensive income</b>					
	i) Item that will not be reclassified to profit or loss	-	-	-	-	-
	-Change in fair value of equity Instrument	-	-	-	-	-
	-Remeasurement of Post Employment Benefit obligations	3.55	-	-	3.55	-
	ii) Income tax relating to item that will not be reclassified to Profit or loss	(0.90)	-	-	(0.90)	-
	<b>Total comprehensive income for the period(5+6)(comprising profit and other comprehensive income for the period)</b>	<b>632.86</b>	<b>(23.60)</b>	<b>(5,660.47)</b>	<b>480.66</b>	<b>(7,818.11)</b>
<b>7</b>	<b>Paid-up Equity Share Capital (Face Value of Rs. 10/- each)</b>	<b>121.00</b>	<b>121.00</b>	<b>121.00</b>	<b>121.00</b>	<b>121.00</b>
	Other Equity excluding Revaluation Reserves	(7,541.23)	(7,541.23)	276.88	(7,541.23)	276.88
<b>9</b>	<b>Earning Per Share ( Face value of Rs. 10/- each )</b>					
	a) Basic	52.08	(1.95)	(467.81)	39.51	(646.12)
	b) Diluted	52.08	(1.95)	(467.81)	39.51	(646.12)

1. Above results were reviewed by Audit Committee and taken on record by Board of Directors in their meeting held on 28th May, 2024

2. Segment Reporting as defined in Ind AS 108 is applicable as the business of the Company falls under two segment i.e. tobacco allied products and agro products.

3. The above figures have been regrouped or rearranged where ever necessary.

4. Corresponding figures of the Previous period have been regrouped and rearranged, wherever necessary to conform to the current period's classification.

5. These Results are also updated on the company's website URL: website: http://www.eliteconinternational.com

6. In accordance with provisions of regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the above results have undergone audit by the statutory auditors of the company. The statutory auditors have carried out the audit on the above results for the year ended 31st March, 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.

7. The figures for the quarter ended on 31st March, 2024 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the quarter ended on 31st December, 2023, which were subject to limited review.

8. The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.

9. The Company's net worth has been fully eroded. However, having regard financial support from its promoters, the financial statements have been prepared on the basis that the Company is a going concern and that no adjustments are required to the carrying value of assets and liabilities.

**Elitecon International Limited**

Date : 28th May, 2024

Place : New Delhi

Vipin Sharma  
Managing Director  
DIN: 01739519



Standalone Segment wise Revenue, Results, Assets and Liabilities as per clause 33 of The Listing Regulations are as follows:-

(₹ in Lakhs)

Particulars	Quarter ended			Year ended	
	01-01-2024 TO 31-03-2024	01-10-2023 TO 31-12-2023	01-01-2023 TO 31-03-2023	01-04-2023 TO 31-03-2024	01-04-2022 TO 31-03-2023
	Audited (Refer note 7)	(Unaudited)	Audited (Refer note 7)	(Audited)	(Audited)
<b>1. Segment Revenue</b>					
a) Tobacco Products	1,743.58	982.95	681.78	2,976.68	5,796.40
b) Agro Commodities	2,705.67	-	-	2,705.67	-
c) Unallocable	-	-	-	-	-
<b>Total</b>	<b>4,449.25</b>	<b>982.95</b>	<b>681.78</b>	<b>5,682.35</b>	<b>5,796.40</b>
Less: Inter segment revenue	-	-	-	-	-
<b>Net Sales/ Income from Operations</b>	<b>4,449.25</b>	<b>982.95</b>	<b>681.78</b>	<b>5,682.35</b>	<b>5,796.40</b>
<b>2. Segment Results</b>					
<b>Profit before Interest &amp; Tax</b>					
a) Tobacco Products	451.16	(21.79)	(5,644.05)	298.87	(7,784.90)
b) Agro Commodities	214.78	-	-	214.78	-
<b>TOTAL</b>	<b>665.93</b>	<b>(21.79)</b>	<b>(5,644.05)</b>	<b>513.65</b>	<b>(7,784.90)</b>
<b>Add/(Less):</b>					
a) Finance Cost	42.31	1.81	31.20	48.73	36.32
b) Un-allocable expenditure net off un-allocable income & other comprehensive income					
<b>Total Profit before Tax</b>	<b>623.62</b>	<b>(23.60)</b>	<b>(5,675.25)</b>	<b>464.92</b>	<b>(7,821.22)</b>
<b>3. Segment Capital Employed (Segment Assets - Segment Liabilities)</b>					
<b>Segment Assets</b>					
a) Tobacco Products	5,495.25	8,316.60	8,624.50	5,495.25	8,624.50
b) Agro Commodities	26.78	-	-	26.78	-
c) Unallocable	6,394.15	-	-	6,394.15	-
<b>Total</b>	<b>11,916.18</b>	<b>8,316.60</b>	<b>8,624.50</b>	<b>11,916.18</b>	<b>8,624.50</b>
<b>Segment Liabilities</b>					
a) Tobacco Products	2,477.90	15,866.50	16,044.74	2,477.90	16,044.74
b) Agro Commodities	148.04	-	-	148.04	-
c) Unallocable	16,229.81	-	-	16,229.81	-
<b>Total</b>	<b>18,855.75</b>	<b>15,866.50</b>	<b>16,044.74</b>	<b>18,855.75</b>	<b>16,044.74</b>
<b>Capital Employed</b>					
a) Tobacco Products	3,017.35	(7,549.90)	(7,420.24)	3,017.35	(7,420.24)
b) Agro Commodities	(121.26)	-	-	(121.26)	-
c) Unallocable	(9,835.66)	-	-	(9,835.66)	-
<b>Total</b>	<b>(6,939.57)</b>	<b>(7,549.90)</b>	<b>(7,420.24)</b>	<b>(6,939.57)</b>	<b>(7,420.24)</b>

Elitecon International Limited

Date : 28th May, 2024  
Place : New Delhi

Vipin Sharma  
Managing Director  
DIN: 01739519



**Elitecon International Limited**

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CIN: L16000DL1987PLC396234, Phone: 9871761020

Email: admin@eliteconinternational.com, website: www.eliteconinternational.com

Statement of Assets and Liabilities as at Year Ended March 31st, 2024

(₹ in Lakhs)

Particulars	As at 31st March 2024 Audited	As at 31st March 2023 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	562.95	1,115.34
Right of use assets	69.52	106.66
Capital work-in-progress	-	-
<b>Financial assets</b>		
Investments	-	-
Loans & Advances	-	-
Other financial assets	-	-
Deferred tax assets(net)	13.94	1.74
Other non current assets	-	-
	<b>646.41</b>	<b>1,223.74</b>
<b>Current assets</b>		
Inventories	3,958.47	3,130.87
<b>Financial assets</b>		
Investments	-	-
Trade receivables	1,563.56	1,087.60
Cash and cash equivalents	182.32	19.92
Loans & Advances	-	-
Other financial assets	-	-
Other current assets	5,541.81	3,150.18
Current Tax Assets (net)	23.61	12.20
	<b>11,269.77</b>	<b>7,400.77</b>
<b>Total Assets</b>	<b>11,916.18</b>	<b>8,624.51</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	121.00	121.00
Other equity	(7,060.57)	(7,541.23)
	<b>(6,939.57)</b>	<b>(7,420.23)</b>
<b>Non Current Liabilities</b>		
<b>Financial liabilities</b>		
Long Term Borrowings	14,233.73	6,491.84
Lease Liability	50.60	57.10
Other financial liability	-	-
Provisions	1.10	3.70
Deffered Tax Liability (Net)	-	-
<b>Current Liabilities</b>		
Trade payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises	-	8.29
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	2,625.94	5,264.66
<b>Financial liabilities</b>		
Borrowings	-	-
Lease Liabilities	19.90	56.87
Other current liabilities	1,924.47	4,162.26
Provisions	0.01	0.02
Current Tax Liabilities (net)	-	-
	<b>18,855.75</b>	<b>16,044.74</b>
<b>Total Equity and Liabilities</b>	<b>11,916.18</b>	<b>8,624.51</b>

Elitecon International Limited

  
**Vipin Sharma**  
 Managing Director  
 DIN: 01739519



Date : 28th May, 2024  
Place : New Delhi

**Elitecon International Limited**

Regd Office: 152, Shivani Apartments, Plot No. 63, I.P. Extension, Patparganj, Delhi - 110092

CIN: L16000DL1987PLC396234, Phone: 9871761020

Email: admin@eliteconinternational.com, website: www.eliteconinternational.com

Standalone Statement of Cash Flow for year ended March 2024

Particulars			(₹ in Lakhs)
	Year ended 31.03.2024		Year ended 31.03.2023
<b>A. Cash flow from Operations</b>			
Profit before tax	464.92		(7,821.22)
Adjustment for:			
Depreciation and amortization expense	221.38	239.86	
Financial Charges	48.74	36.32	
Gratuity Expense	0.94	3.72	
Derecognition of lease liability	(5.06)		
(Profit)/loss on sale of Property, plant and equipment	(3.06)	262.92	279.50
<b>Operating profit before working capital changes</b>	<b>727.84</b>	<b>(0.40)</b>	<b>(7,541.72)</b>
(Increase)/ Decrease in Current Assets			
Inventories	(827.60)	(59.06)	
Trade receivables	(475.96)	(1,026.00)	
Other current assets	(2,391.63)	(3,695.18)	489.21
Increase /(Decrease) in Current Liabilities			
Trade payables	(2,647.02)	67.67	
Other Current Liabilities	(2,237.79)	4,122.38	
Provisions	-	(4,884.81)	4,190.05
<b>Cash Inflow / (outflow) from Operations</b>	<b>(7,852.15)</b>	<b>-</b>	<b>(2,862.46)</b>
Income Tax paid	(11.41)	(25.61)	(25.60)
<b>Net Cash Inflow / (Outflow) from Operating Activities (A)</b>	<b>(7,863.56)</b>		<b>(2,888.06)</b>
<b>B. Cash flow from Investing activities</b>			
Purchase of property, plant and equipment	(32.29)	(811.82)	
Sale of property, plant and equipment	396.44	7.47	
Sale/redemption of Investments	-	364.15	(804.35)
<b>Net Cash Inflow / (Outflow) from Investing Activities (B)</b>	<b>364.15</b>		<b>(804.35)</b>
<b>C. Cash Flow form Financing Activities</b>			
Proceed from Long Term Borrowings	7,741.89	3,715.84	
Payment of Lease Liabilities	(34.32)	(47.90)	
Financial Charges	(45.75)	(27.82)	
		7,661.81	3,640.12
<b>Net Cash Inflow / (Outflow) from Financing Activities (C)</b>		<b>7,661.81</b>	<b>3,640.12</b>
Net Change in Cash or Cash Equivalents during the year (A+B+C)	162.40		(52.29)
Cash and Cash Equivalents at the beginning of the year	19.92		72.21
<b>Cash and Cash Equivalents at the end of the year</b>	<b>182.32</b>		<b>19.92</b>

Elitecon International Limited

Date : 28th May, 2024  
Place: New Delhi

Vipin Sharma  
Managing Director  
DIN: 01739519



## INDEPENDENT AUDITOR'S REPORT

**To Board of Directors of Elitecon International Limited**  
(Formerly known as Kashiram Jain & Company Limited)  
152, Shivani Apartments, Plot No. 63,  
I.P. Extension, Patparganj,  
New Delhi-110092  
(CIN: L16000DL1987PLC396234)

### Report on audit of Financial Results

#### Opinion and Conclusion

We have (a) audited the accompanying financial results for the year ended March 31, 2024 (b) reviewed the financial results for the Quarter ended March 31, 2024 (refer para 9 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Financial Results for the Quarter and Year Ended March 31, 2024" of **Elitecon International Limited** being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

#### a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Company for the year ended March 31, 2024.

#### b) Conclusion on Unaudited Financial Results for the Quarter ended March 31, 2024

With respect to the Financial Results for the Quarter ended March 31, 2024, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the Quarter ended March 31, 2024, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the listing

# **V.N. PUROHIT & CO.**

## **Chartered Accountants**

regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

### **Basis for Opinion on the Financial Results for the Quarter ended March 31, 2024**

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the '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 ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Statement**

2. 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 profit/(loss) and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company are responsible for 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 accounting policies; making judgment 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 statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.
3. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.
4. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

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

#### **a) Audit of the Financial Results for the year ended March 31, 2024**

5. 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or

## **V.N. PUROHIT & CO.**

### **Chartered Accountants**

error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

6. As part of an audit in accordance with the 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 procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
  - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures 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 our audit evidences 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 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 evidences 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 financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
7. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

#### **b) Review of the Financial Results for the Quarter ended March 31, 2024**

8. We conducted our review of the Financial Results for the Quarter ended March 31, 2024, in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all



**V.N. PUROHIT & CO.**  
**Chartered Accountants**

significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Other Matters**

9. The financial results include the results for the Quarter ended March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the quarter of the financial year. Also, the figures upto the end of the quarter had only been reviewed and not subjected to audit.
10. As referred to in note 9 of the financial results, the Company's net worth has been fully eroded. However, having regard financial support from its promoters, the financial statements have been prepared on the basis that the Company is a going concern and that no adjustments are required in this regard to the carrying value of assets and liabilities. Our opinion is not modified in respect of this matter.

**For V.N. PUROHIT & CO.**  
**Chartered Accountants**  
Firm Regn. No. 304040E

Om Prakash Pareek  
Digitally signed by  
Om Prakash Pareek  
Date: 2024.05.28  
17:40:32 +05'30'

**O. P. Pareek**  
Partner  
Membership No. 014238

**UDIN: 24014238BKAUCC7683**

Date: 28<sup>th</sup> May, 2024  
Place: New Delhi