

Date: 26/05/2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Scrip ID / Code / ISIN : BHATIA / 540956 / INE341Z01025
Subject : Outcome of Board Meeting held on 26th May, 2025.
Reference No. : Regulation 30, 33 and 43 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the Regulation 30, 33 and 43 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors at their meeting held on 26th May, 2025 at 03.00 PM at the registered office of the company at 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat-395002 Gujarat, interalia transacted following Business:

1. Considered and Approved Standalone Audited Financial Results along with Audit Report thereon for the quarter and year ended on 31st March, 2025. Audit Report and Financial results are enclosed herewith as **Annexure I**.
Further Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is also enclosed herewith as **Annexure I(a)**.
2. Recommended a final dividend of Re. 0.01/- per equity share having face value of Rs. 1/- i.e (1%) to the shareholders for the financial year 2024-25. The final dividend recommended by Board of Directors of the company is subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM) of the company and final dividend, if approved by the shareholders, will be paid within prescribed timeline under the Companies Act, 2013.
3. Approved the re-appointment of Mr. Abhishek Mittal, Chartered Accountant as an Internal Auditor of the company for financial year 2025-26.

The relevant details required to be disclosed for change in Auditor pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 read with relevant SEBI Circulars is enclosed as **Annexure II** for the re-appointment of Mr. Abhishek Mittal, Chartered Accountant as an Internal Auditor of the company.

The Board meeting commenced at 03.00 P.M. and concluded at 5.40 P.M.

Kindly take the above information on record and oblige.

Thanking you
For Bhatia Communications & Retail (India) Limited

SANJEEV HARBANSLAL BHATIA
Managing Director
DIN: 02063671
Place: Surat
Encl: a/a

R P R & Co

Chartered Accountants

9001, World Trade Centre, Near Udhna Darwaja, Ring Road, Surat - 395002

Email: rpr@rprandco.com, Ph: 0261-3591630

Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to date Results of **M/s. Bhatia Communications & Retail (India) Limited** pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

The Board of Directors

M/s. Bhatia Communications & Retail (India) Limited

Opinion

We have audited the accompanying standalone financial results of **Bhatia Communications & Retail (India) Limited** (the company) for the quarter ended 31st March, 2025 and the year-to-date results for the period from 01st April, 2024 to 31st March, 2025., attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give 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 profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the year-to-date results for the period from 01st April, 2024 to 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 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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 opinion

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation 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 the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 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 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 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 Company's financial reporting process.

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 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 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 standalone financial results, including the disclosures, and whether the 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 control that we identify during our audit.

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

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For RPR & CO
Chartered Accountants

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RAJENDRA
KANKARIA

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Raunaq Kankaria
Partner
Membership Number: 138361
UDIN: 25138361BMGBSP1275

Place: Surat
Date: 26.05.2025

BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED
CIN- L32109GJ2008PLC053336

Registered Office: 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat - 395002
Website: www.bhatiamobile.com, mail: csbhatia@bhatiamobile.com, Ph: 0261-2349892

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31.03.2025

(Amount in Lakhs)

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for Current Period Ended (12 Months)	Year to date figures for Previous year Ended (12 Months)
		01/01/2025-31/03/2025	01/10/2024-31/12/2024	01/01/2024-31/03/2024	01/04/2024-31/03/2025	01/04/2023-31/03/2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from Operations	10,377.010	12,680.650	9,391.266	44,271.739	41,379.386
	Other Income	72.154	52.977	41.424	196.828	160.644
	Total Income	10,449.164	12,733.627	9,432.689	44,468.568	41,540.029
2	Expenses:					
	Cost of Materials Consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	10,019.649	10,295.925	8,327.921	40,635.811	38,281.288
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(750.326)	1,033.581	102.708	(1,187.286)	(676.149)
	Employee Benefit Expenses	198.961	228.763	150.248	806.168	489.058
	Finance Costs	24.095	67.562	43.337	175.281	160.969
	Depreciation / Amortisation and Depletion Expense	42.677	48.112	38.323	179.056	145.388
	Other Expenses	516.633	588.079	365.159	2,028.340	1,601.396
	Total Expenses	10,051.689	12,262.021	9,027.695	42,637.371	40,001.951
3	Profit before Exceptional items and Tax (1-2)	397.475	471.606	404.994	1,831.196	1,538.078
4	Exceptional items	-	-	-	-	-
5	Profit before Tax (3-4)	397.475	471.606	404.994	1,831.196	1,538.078
6	Tax Expense: (Total)	104.344	113.340	106.812	449.486	386.331
	(i) Current tax	106.510	121.646	106.597	476.008	397.950
	(ii) Deferred Tax	(2.166)	(0.844)	(0.280)	(19.060)	(14.500)
	(iii) Earlier Year Tax	0.000	(7.462)	0.495	(7.461)	2.880
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	293.131	358.266	298.183	1,381.710	1,151.747
8	Profit/Loss from Discontinued Operations	-	-	-	-	-
9	Tax Expense of Discontinued Operations	-	-	-	-	-
10	Profit/ (Loss) from Discontinued Operations (after Tax) (8-9)	-	-	-	-	-
11	Profit for the period (7+10)	293.131	358.266	298.183	1,381.710	1,151.747
12	Other Comprehensive Income					
	A (i) Items that will not be reclassified to Statement of profit and loss	(4.682)	0.130	(1.681)	(4.291)	0.521
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	1.178	(0.033)	0.423	1.080	(0.131)
	B (i) Items that will be reclassified to statement of profit and loss	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
13	Total comprehensive income for the year (11+12)	289.628	358.363	296.924	1,378.499	1,152.137
14	Paid-up Equity Share Capital (F.V. of Re 1/- each)	1,251.520	1,251.520	1,251.520	1,251.520	1,251.520
15	Other equity	-	-	-	6,684.972	5,356.534
16	Earnings Per Equity Share					
	(1) Basic	0.234	0.286	0.238	1.104	0.920
	(2) Diluted	0.208	0.255	0.238	0.982	0.920
17	Debt Equity Ratio	0.093	0.250	0.320	0.093	0.320
18	Debt Service Coverage Ratio	25.677	23.962	8.397	20.277	13.453
19	Interest Service Coverage Ratio	40.203	30.056	16.980	31.865	16.039

FOR BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED

SANJEEV BHATIA Digitally signed by SANJEEV BHATIA
Date: 2025.05.26 17:26:05 +05'30'

Sanjeev Harbanslal Bhatia

Chairman & Managing Director
DIN: 02063671

Date : 26.05.2025
Place : SURAT

Notes:

1 The above audited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 26, 2025. The audited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. These results have been subjected to audit by the Statutory Auditors of the Company who have issued an unmodified audit report on the standalone annual financial results for the year ended 31st March, 2025

2 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	No. of Complaints
No. of investor complaints pending at the beginning	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil

3 The Company has evaluated its Operating segment in accordance with IndAS 108 and has concluded that it is engaged in a single operating segment.

4 Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.

5 As the company do not have any Holding/Subsidiary/Joint Venture/ Associate concern, no reporting have been made in this regards.

6 Figures of the quarter ended on 31st March 2025 and the corresponding quarter in the previous year as reported in the financial results are the balancing figures between audited figures in respect of the full year and the year to date figures upto to the end of third quarter of the relevant financial year.

7 The Board of Directors has recommended a final dividend of Re. 0.01/- per equity share having face value of Rs. 1/- i.e (1%) to the shareholders for the financial year 2024-25. The final dividend recommended by Board of Directors of the company is subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM) of the company and final dividend, if approved by the shareholders, will be paid within prescribed timeline under the Companies Act, 2013

8 Certain ratios presented for the unaudited periods have been restated to reflect corrections of prior period errors identified during the current period. These adjustments were made to ensure consistency and accuracy in financial reporting and to provide a more reliable basis for comparison across periods. The impact of these corrections has been appropriately incorporated into the relevant ratios, and corresponding figures for the unaudited periods have been adjusted accordingly.

FOR BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED**SANJEEV****BHATIA****Sanjeev Harbanslal Bhatia**

Chairman & Managing Director

DIN: 02063671

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Date : 26.05.2025

Place : SURAT

BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED
CIN- L32109GJ2008PLC053336

Registered Office: 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat - 395002
Website: www.bhatiamobile.com, mail: csbhatia@bhatiamobile.com, Ph: 0261-2349892

STANDLONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2025

		Amount in Lakhs	
	Particulars	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
	ASSETS		
(1)	Non-Current Assets		
	Property, plant and equipment	1,249.985	963.431
	Capital work-in-progress	-	-
	Investment Property	-	-
	Goodwill	29.000	29.000
	Other Intangible assets	-	-
	Intangible assets under development	-	-
	Biological Assets other than bearer plants	-	-
	Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	1,098.666	581.999
	(iv) Other Financial Assets	1,896.924	1,863.698
	Deferred tax assets (net)	36.235	17.175
	Other Non-current assets	-	-
	Total Non-Current assets	4,310.810	3,455.302
(2)	Current Assets		
	Inventories	6,364.899	5,177.613
	Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	538.115	611.474
	(iii) Cash and Cash Equivalents	665.849	1,552.427
	(iv) Bank Balances Other than (iii) above	-	-
	(iv) Loans	-	-
	Current Tax Assets (Net)	60.395	-
	Other Current Assets	1,150.066	889.697
	Total Current assets	8,779.323	8,231.212
	Total Assets	13,090.133	11,686.514
	EQUITY AND LIABILITIES		
(1)	Equity		
	(i) Equity Share capital	1,251.520	1,251.520
	(ii) Other Equity	6,684.972	5,356.534
	(iii) Monery Received against Share Warrant	920.313	-
	Total Equity	8,856.805	6,608.054
(2)	Liabilities		
	Non-Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	-	54.304
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables	-	-
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprise	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	Provisions	66.563	51.621
	Deferred tax liabilities (Net)	-	-
	Other non-current liabilities	2,049.469	1,528.866
	Total non-current liabilities	2,116.032	1,634.791

Current liabilities		
Financial Liabilities		
(i) Borrowings	826.123	2,060.823
(ia) Lease Liabilities	-	-
(ii) Trade payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	51.381	115.915
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,208.764	1,218.683
(iii) Other financial liabilities (other than those specified in item	0.746	0.633
Other Current liabilities	25.660	27.698
Provisions	4.622	3.469
Current Tax Liabilities (Net)	-	16.448
Total current liabilities	2,117.297	3,443.669
Total Liabilities	4,233.328	5,078.460
Total Equity and Liabilities	13,090.133	11,686.514

FOR BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED

**SANJEEV
BHATIA**

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Sanjeev Harbanslal Bhatia
Chairman & Managing Director
DIN: 02063671

Date : 26.05.2025
Place : SURAT

BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED
CIN- L32109GJ2008PLC053336

Registered Office: 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat - 395002
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STANDLONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2025

		Amount in Lakhs	
	PARTICULARS	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
[1]	Cash Flow From Operating Activities		
	Profit before Tax as per Profit & Loss Account	1,831.196	1,538.078
	Adjustments for:		
	Add : Expenses/ (Incomes) Not Requiring Cash :		
	Depreciation	179.056	145.388
	Finance Cost	175.281	160.969
	Interest Income	(206.267)	(144.488)
		148.071	161.870
	Cash Flow From Operations Before Changes in Working Capital	1,979.267	1,699.948
	Adjustments for Working Capital Changes:		
	Decrease/(Increase) in Inventories	(1,187.286)	(676.149)
	Decrease/(Increase) in Trade Receivable	73.359	(63.299)
	Decrease/(Increase) in Other Current Assets	(260.369)	(889.697)
	Decrease/(Increase) in Current Tax Assets	(137.241)	-
	Decrease/(Increase) in Provision (Non Current)	14.942	9.362
	Decrease/(Increase) in Provision (Current)	1.153	(292.386)
	Decrease/(Increase) in Trade Payable	(74.453)	358.875
	Decrease/(Increase) in Other Non Current Liability	520.603	700.160
	Decrease/(Increase) in Other Current Liability(Financial)	0.113	-
	Decrease/(Increase) in Other Current Liability	(2.038)	27.698
	Decrease/(Increase) in Other Current Tax Liabilities	(16.448)	16.448
		(1,067.665)	(808.987)
	Cash Flow From Operations after Changes in Working Capital	911.602	890.961
	Other Adjustments		
	Income Tax Paid	(390.620)	(400.962)
	Adjustment due to OCI	(4.291)	0.521
		(394.911)	(400.441)
	Net Cash Generated From Operating activities	516.691	490.519
[2]	Cash Flows from Investing Activities		
	Purchase of Fixed Assets	(465.610)	(330.546)
	Interest Income	206.267	144.488
	Loans & Advances	(549.894)	95.960
	Net Cash Generated From Investing activities	(809.237)	(90.099)
[3]	Cash Flow From Financing activities		
	Proceeds from/(Repayment of) Borrowings (Long-Term)	(54.304)	(1.153)
	Proceeds from/(Repayment of) Borrowings (Short-Term)	(1,234.699)	222.303
	Dividend Paid	(50.061)	-
	Money Received Against Share Warrant	920.313	-
	Finance Cost	(175.281)	(160.969)
	Net Cash Generated From Financing activities	(594.033)	60.181
[4]	Net Increase/(Decrease in cash)	(886.579)	460.601
	Cash and Cash Equivalents - Opening Balance	1,552.427	1,091.826
[5]	Cash and Cash Equivalents - Closing Balance	665.849	1,552.427
	Components of the Cash and Cash Equivalents:		
	Cash on Hand	663.577	486.419
	With Banks - in form of current accounts	2.272	1,066.008
	With Banks - in form of demand deposits	-	-

*The above Statement of Cash Flow has been prepared under "Indirect Method" as set out in Ind AS 7, 'Statement of Cash Flows'.

FOR BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED

**SANJEEV
BHATIA**

Sanjeev Harbanslal Bhatia
Chairman & Managing Director
DIN: 02063671

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SANJEEV BHATIA
Date: 2025.05.26
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Date : 26.05.2025
Place : SURAT

BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED

CIN: L32109GJ2008PLC053336

Regd. Off: 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat-395002

Website: www.bhatiamobile.com, E mail: csbhatia@bhatiamobile.com, Ph: 9727714477



Annexure I(a)

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Scrip ID / Code / ISIN : BHATIA / 540956 / INE341Z01025
Subject : Declaration on Auditors' Report with Unmodified Opinion
Reference No. : Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

I, Sanjeev Harbanslal Bhatia, Managing Director of Bhatia Communications & Retail (India) Limited (CIN: L32109GJ2008PLC053336) having its Registered Office 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat-395002, hereby declare that M/s RPR & Co., Statutory Auditors of the company, have issued an Audit Report with Unmodified Opinion on Audited Financial Results of the company for the quarter and year ended 31st March 2025.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the above information on record and oblige.

Thanking you

For Bhatia Communications & Retail (India) Limited
SANJEEV HARBANSLAL BHATIA

Managing Director
DIN: 02063671
Place: Surat

Annexure II

Re-appointment of Mr. Abhishek Mittal, Chartered Accountant as an Internal Auditor of the company

Sr. No.	Particulars	Details
1.	Name	Mr. Abhishek Mittal, Chartered Accountant
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Considering the completion of the previous term of Mr. Abhishek Mittal as Internal Auditor of the company, the Board approved his re-appointment for a further term.
3.	Date of appointment /cessation (as applicable) & Term of appointment	May 26, 2025 Re-appointed as an Internal Auditor of the Company for financial year 2025-26.
4.	Brief Profile (in case of appointment)	Mr. Abhishek Mittal, is well versed in direct tax laws, management consultancy, information system audit, information system consulting, risk management etc. He has diverse experience in the fields of internal audit, due diligence reviews, systems analysis & design, corporate law, corporate restructuring and strategy formulation.
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable