

NIEL:SCY:2024:

14<sup>th</sup> August, 2024

**BSE Limited**  
Floor 25, P J Towers,  
Dalal Street, Fort, MUMBAI – 400 001  
Scrip Code: 519136

**National Stock Exchange of India Ltd.**  
Exchange Plaza, Bandra - Kurla Complex,  
Bandra (East), MUMBAI – 400 051  
Securities Symbol – NAHARINDUS

**Sub: Outcome of Board Meeting**

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its Meeting held on 14<sup>th</sup> August, 2024, have inter-alia, taken on record as hereunder :-


1. Considered and approved the Standalone & Consolidated Un-audited Financial Results for the Quarter ended 30<sup>th</sup> June, 2024 (Copy enclosed) along with the Independent Auditors Review Report thereon issued by M/s. K.R. Aggarwal & Associates, Chartered Accountants, Statutory Auditors of the Company.
2. The 40<sup>th</sup> Annual General Meeting of the Company will be held on Friday, the 27<sup>th</sup> day of September, 2024 at 11:30 A.M through Video Conferencing (VC) / Other Audio Visual Means (OAVM).

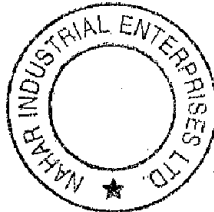
The Board meeting was commenced at 3:30 P.M. and concluded at 4.45 P.M.

You are requested to display the same on the Notice Board / Website of the Exchange for the information of public as well as members of the Exchange.

Thanking you,  
Yours faithfully,

**For NAHAR INDUSTRIAL ENTERPRISES LIMITED**

  
**MUKESH SOOD**  
(Company Secretary)  
Encl: as above



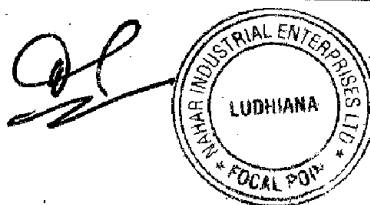
Regd. & Admn. Office : Focal Point, Ludhiana - 141 010. (INDIA)  
 Phones : 0091-161-2672590 to 91, 5064200 Fax : 0091-161-2674072, 5083213  
 E-mail : nilidh@owmnahar.com, Website : www.owmnahar.com

**STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024**

(Amount Rs. in Lacs)

Sl. No.	Particulars	3 months ended 30.06.2024 (Un-Audited)	Preceeding 3 months ended 31.03.2024 (Audited)	Corresponding 3 months ended 30.06.2023 (Un-Audited)	Previous Year ended 31.03.2024 (Audited)
1	<b>Income From Operations</b>				
	a) Net Sales/Income from Operations	35361.82	37091.32	38968.03	146421.80
	b) Other Operating Income	75.51	180.57	186.20	754.38
	<b>Total Income from operations (a+b)</b>	<b>35437.33</b>	<b>37271.89</b>	<b>39154.23</b>	<b>147176.18</b>
	Other Income	648.95	1148.54	528.95	3125.96
	<b>Total Income</b>	<b>36086.28</b>	<b>38420.43</b>	<b>39683.18</b>	<b>150302.14</b>
2	<b>Expenses</b>				
	a) Cost of Materials consumed	17945.63	29079.23	20087.67	85916.62
	b) Purchase of stock-in-trade	87.92	397.03	363.33	1202.28
	c) Changes in inventories of finished goods, works-in-progress and stock-in-trade	1820.20	(9142.59)	3748.92	(1325.01)
	d) Employee benefits expense	4249.79	4430.36	4179.58	16678.51
	e) Finance Costs	1129.91	900.45	673.91	2867.44
	f) Depreciation and amortisation expense	954.18	1135.56	1090.31	4582.59
	g) Power & Fuel	4929.52	4292.31	5308.98	18911.08
	h) Other Expenses	4904.95	5212.02	4808.15	20128.65
	<b>Total Expenses (a to h)</b>	<b>36022.10</b>	<b>36304.37</b>	<b>40260.85</b>	<b>148962.16</b>
3	<b>Profit/(Loss) from operations before exceptional items &amp; tax</b>	<b>64.18</b>	<b>2116.06</b>	<b>(577.67)</b>	<b>1339.98</b>
4	<b>Exceptional Items</b>				
5	CSR expenses u/s 135 of Companies Act, 2013	-	1.21	-	189.57
6	<b>Profit/(Loss) from ordinary activities before tax</b>	<b>64.18</b>	<b>2114.85</b>	<b>(577.67)</b>	<b>1150.41</b>
7	Tax expense (including Deferred tax etc.)	(5.30)	147.41	20.62	188.73
8	<b>Net Profit/(Loss) from ordinary activities after tax</b>	<b>69.48</b>	<b>1967.44</b>	<b>(598.29)</b>	<b>961.68</b>
9	Extraordinary Items	-	-	-	-
10	<b>Net Profit/(Loss) for the period</b>	<b>69.48</b>	<b>1967.44</b>	<b>(598.29)</b>	<b>961.68</b>
11	Other Comprehensive Income (net of tax)	0.15	108.44	0.84	110.05
12	<b>Total Comprehensive Income</b>	<b>69.63</b>	<b>2075.88</b>	<b>(597.45)</b>	<b>1071.73</b>
13	Paid-up equity share capital (Face Value Rs. 10/- per share)	4320.56	4320.56	4320.56	4320.56
14	Other Equity (excluding Revaluation reserve) as shown in the Audited Balance Sheet of the previous year.				91744.88
15(i)	Earnings Per Share (before extraordinary items) (Basic/Diluted):	0.16	4.55	(1.38)	2.23
15(ii)	Earnings Per Share (after extraordinary items) (Basic/Diluted):	0.16	4.55	(1.38)	2.23

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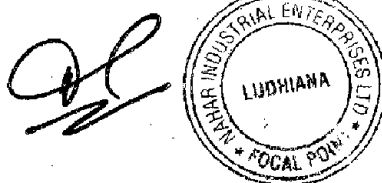


**STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED**

(Amount Rs. in Lacs)

Sl. No.	Particulars	3 months ended 30.06.2024 (Un-Audited)	Preceeding 3 months ended 31.03.2024 (Audited)	Corresponding 3 months ended 30.06.2023 (Un-Audited)	Previous Year ended 31.03.2024 (Audited)
<b>1</b>	<b>Segment Revenue</b>				
	a) Textile	31220.15	31850.21	33697.72	126285.79
	b) Sugar	4172.54	5688.94	5255.44	20662.47
	c) Others	0.91	(5.83)	14.87	33.11
	<b>Total</b>	<b>35393.60</b>	<b>37533.32</b>	<b>38968.03</b>	<b>146981.37</b>
	Less: Inter Segment Revenue	31.78	442.00	-	559.57
	<b>Net Sales/Income from Operations</b>	<b>35361.82</b>	<b>37091.32</b>	<b>38968.03</b>	<b>146421.80</b>
<b>2</b>	<b>Segment Results</b>				
	Profit/(Loss) before interest & tax from each segment				
	a) Textile	577.66	973.09	(298.62)	461.64
	b) Sugar	400.37	1682.45	240.53	2412.00
	c) Others	216.06	360.97	154.33	1333.78
	<b>Total</b>	<b>1194.09</b>	<b>3016.51</b>	<b>96.24</b>	<b>4207.42</b>
	Less: Finance Costs	1129.91	900.45	673.91	2867.44
	<b>Total Profit/(Loss) before tax</b>	<b>64.18</b>	<b>2116.06</b>	<b>(577.67)</b>	<b>1339.98</b>
<b>3</b>	<b>Segment Assets</b>				
	a) Textile	103398.88	108812.98	98322.36	108812.98
	b) Sugar	13462.23	15991.58	11685.36	15991.58
	c) Other (unallocable)	42816.59	39752.96	24949.10	39752.96
	<b>Total</b>	<b>159677.70</b>	<b>164557.52</b>	<b>134956.82</b>	<b>164557.52</b>
<b>4</b>	<b>Segment Liabilities</b>				
	a) Textile	37564.89	43016.32	23554.27	43016.32
	b) Sugar	8346.88	10916.54	3927.27	10916.54
	c) Other (unallocable)	1569.68	1615.51	1274.65	1615.51
	<b>Total</b>	<b>47481.45</b>	<b>55548.37</b>	<b>28756.19</b>	<b>55548.37</b>
<b>5</b>	<b>Capital Employed</b>				
	(Segment assets - Segment Liabilities)				
	a) Textile	65833.99	65796.66	74768.09	65796.66
	b) Sugar	5115.35	5075.04	7758.09	5075.04
	c) Other (unallocable)	41246.91	38137.45	23674.45	38137.45
	<b>Total</b>	<b>112196.25</b>	<b>109009.15</b>	<b>106200.63</b>	<b>109009.15</b>

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## INDUSTRIAL ENTERPRISES LTD.

Regd. & Admn. Office : Focal Point, Ludhiana - 141 010. (INDIA)  
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- Notes:** 1. The above financial results were reviewed by the Audit Committee of Directors on 14th August, 2024 and taken on record by the Board of Directors at its meeting held on 14th August, 2024.
2. The financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
3. The figures of last quarter of the previous year were the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the previous financial year.
4. Previous period's figures have been regrouped/rearranged wherever considered necessary.
5. The Financial results have been subjected to limited review by Statutory Auditors of the company.

for NAHAR INDUSTRIAL ENTERPRISES LIMITED



Place: Ludhiana  
Dated: 14th August, 2024

Kamal Oswal  
Vice Chairman-cum-Managing Director  
DIN: 00493213

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**KR AGGARWAL & ASSOCIATES**  
Chartered Accountants

SCO 549/10 (1<sup>st</sup> Floor), Sutlej Tower,  
Near Fountain Chowk, Opp. Petrol Pump,  
Cemetery Road, Ludhiana (Punjab) - 141001

Mobile: +91 97800 19361

+91 70093 33760

e-Mail: kraggarwalassociates@gmail.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM  
STANDALONE FINANCIAL RESULTS**

**To**  
**The Board of Directors**  
**Nahar Industrial Enterprises Limited**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **NAHAR INDUSTRIAL ENTERPRISES LIMITED** ("the company") for the Quarter ended 30<sup>th</sup> June, 2024 ("the statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





**KR AGGARWAL & ASSOCIATES**  
Chartered Accountants

SCO 549/10 (1<sup>st</sup> Floor), Sutlej Tower,  
Near Fountain Chowk, Opp. Petrol Pump,  
Cemetery Road, Ludhiana (Punjab) - 141001

Mobile: +91 97800 19361

+91 70093 33760

e-Mail: kraggarwalassociates@gmail.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For KR AGGARWAL & ASSOCIATES**  
Chartered Accountants

FRN: 030088N



**Vivek Anand**  
(Partner)

Membership No. 544757

Place: Ludhiana

Date: 14<sup>th</sup> August, 2024

UDIN: 24544757BKACFL8795

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**STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024**

(Amount Rs. in Lacs)

Sl. No.	Particulars	3 months ended 30.06.2024 (Un-Audited)	Preceeding 3 months ended 31.03.2024 (Audited)	Corresponding 3 months ended 30.06.2023 (Un-Audited)	Previous Year ended 31.03.2024 (Audited)
<b>1</b>	<b>Income From Operations</b>				
	a) Net Sales/Income from Operations	35361.82	37091.32	38968.03	146421.80
	b) Other Operating Income	75.51	180.57	186.20	754.38
	<b>Total Income from operations (a+b)</b>	<b>35437.33</b>	<b>37271.89</b>	<b>39154.23</b>	<b>147176.18</b>
	Other Income	648.95	1148.54	528.95	3125.96
	<b>Total Income</b>	<b>36086.28</b>	<b>38420.43</b>	<b>39683.18</b>	<b>150302.14</b>
<b>2</b>	<b>Expenses</b>				
	a) Cost of Materials consumed	17945.63	29079.23	20087.67	85916.62
	b) Purchase of stock-in-trade	87.92	397.03	363.33	1202.28
	c) Changes in inventories of finished goods, works-in-progress and stock-in-trade	1820.20	(9142.59)	3748.92	(1325.01)
	d) Employee benefits expense	4249.79	4430.36	4179.58	16678.51
	e) Finance Costs	1129.91	900.45	673.91	2867.44
	f) Depreciation and amortisation expense	954.18	1135.56	1090.31	4582.59
	g) Power & Fuel	4929.52	4292.31	5308.98	18911.08
	h) Other Expenses	4904.95	5212.02	4808.15	20128.65
	<b>Total Expenses (a to h)</b>	<b>36022.10</b>	<b>36304.37</b>	<b>40260.85</b>	<b>148962.16</b>
<b>3</b>	<b>Profit/(Loss) from operations before tax</b>	<b>64.18</b>	<b>2116.06</b>	<b>(577.67)</b>	<b>1339.98</b>
<b>4</b>	Share of profit/(loss) of associate	14.37	(71.64)	14.01	27.09
<b>5</b>	<b>Profit/(Loss) from operations before exceptional items &amp; tax</b>	<b>78.55</b>	<b>2044.42</b>	<b>(563.66)</b>	<b>1367.07</b>
<b>6</b>	<b>Exceptional Items</b>				
<b>7</b>	CSR expenses u/s 135 of Companies Act, 2013	-	1.21	-	189.57
<b>8</b>	<b>Profit/(Loss) from ordinary activities before tax</b>	<b>78.55</b>	<b>2043.21</b>	<b>(563.66)</b>	<b>1177.50</b>
<b>9</b>	Tax expense (including Deferred tax etc.)	0.83	131.33	24.34	204.34
<b>10</b>	<b>Net Profit/(Loss) from ordinary activities after tax</b>	<b>77.72</b>	<b>1911.88</b>	<b>(588.00)</b>	<b>973.16</b>
<b>11</b>	Extraordinary Items	-	-	-	-
<b>12</b>	<b>Net Profit/(Loss) for the period</b>	<b>77.72</b>	<b>1911.88</b>	<b>(588.00)</b>	<b>973.16</b>
<b>13</b>	Other Comprehensive Income (net of tax)	0.15	108.44	0.84	110.05
<b>14</b>	<b>Total Comprehensive Income</b>	<b>77.87</b>	<b>2020.32</b>	<b>(587.16)</b>	<b>1083.21</b>
<b>15</b>	Paid-up equity share capital (Face Value Rs. 10/- per share)	4320.56	4320.56	4320.56	4320.56
<b>16</b>	Other Equity (excluding Revaluation reserve) as shown in the Audited Balance Sheet of the previous year.				92713.74
<b>17(i)</b>	Earnings Per Share (before extraordinary items) (Basic/Diluted):	<b>0.18</b>	<b>4.43</b>	<b>(1.36)</b>	<b>2.25</b>
<b>17(ii)</b>	Earnings Per Share (after extraordinary items) (Basic/Diluted):	<b>0.18</b>	<b>4.43</b>	<b>(1.36)</b>	<b>2.25</b>

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**CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED**

(Amount Rs. in Lacs)

Sl. No.	Particulars	3 months ended 30.06.2024 (Un-Audited)	Preceeding 3 months ended 31.03.2024 (Audited)	Corresponding 3 months ended 30.06.2023 (Un-Audited)	Previous Year ended 31.03.2024 (Audited)
<b>1</b>	<b>Segment Revenue</b>				
	a) Textile	31220.15	31850.21	33697.72	126285.79
	b) Sugar	4172.54	5688.94	5255.44	20662.47
	c) Others	0.91	(5.83)	14.87	33.11
	<b>Total</b>	<b>35393.60</b>	<b>37533.32</b>	<b>38968.03</b>	<b>146981.37</b>
	Less: Inter Segment Revenue	31.78	442.00	-	559.57
	<b>Net Sales/Income from Operations</b>	<b>35361.82</b>	<b>37091.32</b>	<b>38968.03</b>	<b>146421.80</b>
<b>2</b>	<b>Segment Results</b>				
	Profit/(Loss) before interest & tax from each segment				
	a) Textile	577.66	973.09	(298.62)	461.64
	b) Sugar	400.37	1682.45	240.53	2412.00
	c) Others	216.06	360.97	154.33	1333.78
	<b>Total</b>	<b>1194.09</b>	<b>3016.51</b>	<b>96.24</b>	<b>4207.42</b>
	Less: Finance Costs	1129.91	900.45	673.91	2867.44
	Share of profit/(loss) of associate	14.37	(71.64)	14.01	27.09
	<b>Total Profit/(Loss) before tax</b>	<b>78.55</b>	<b>2044.42</b>	<b>(563.66)</b>	<b>1367.07</b>
<b>3</b>	<b>Segment Assets</b>				
	a) Textile	103398.88	108812.98	98322.36	108812.98
	b) Sugar	13462.23	15991.58	11685.36	15991.58
	c) Other (unallocable)	44042.79	40968.40	26162.97	40968.40
	<b>Total</b>	<b>160903.90</b>	<b>165772.96</b>	<b>136170.69</b>	<b>165772.96</b>
<b>4</b>	<b>Segment Liabilities</b>				
	a) Textile	37564.89	43016.32	23554.27	43016.32
	b) Sugar	8346.88	10916.54	3927.27	10916.54
	c) Other (unallocable)	1569.68	1615.51	1274.65	1615.51
	<b>Total</b>	<b>47481.45</b>	<b>55548.37</b>	<b>28756.19</b>	<b>55548.37</b>
<b>5</b>	<b>Capital Employed</b>				
	(Segment assets - Segment Liabilities)				
	a) Textile	65833.99	65796.66	74768.09	65796.66
	b) Sugar	5115.35	5075.04	7758.09	5075.04
	c) Other (unallocable)	42473.11	39352.89	24888.32	39352.89
	<b>Total</b>	<b>113422.45</b>	<b>110224.59</b>	<b>107414.50</b>	<b>110224.59</b>

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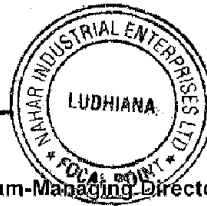
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- Notes:** 1. The above financial results were reviewed by the Audit Committee of Directors on 14th August, 2024 and taken on record by the Board of Directors at its meeting held on 14th August, 2024.
2. The financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
3. The figures of last quarter of the previous year were the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the previous financial year.
4. Previous period's figures have been regrouped/rearranged wherever considered necessary.
5. The above results have been consolidated in respect of Associate Companies pursuant to the requirement of section 129 (3) of the Companies Act, 2013.
6. The Financial results have been subjected to limited review by Statutory Auditors of the company.

for NAHAR INDUSTRIAL ENTERPRISES LIMITED



Kamal Oswal  
Vice Chairman-cum-Managing Director  
DIN: 00493213



Place: Ludhiana  
Dated: 14th August, 2024

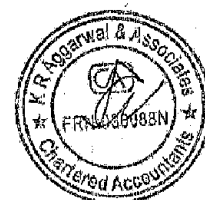


## **INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS**

**To**  
**The Board of Directors of**  
**Nahar Industrial Enterprises Limited**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **NAHAR INDUSTRIAL ENTERPRISES LIMITED** ("the Company") and its share of net profit/ loss after tax of its associate companies for the Quarter ended 30<sup>th</sup> June, 2024 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of interim financial information performed by the independent auditor of the entity" issued by the Institute of Chartered Accountants of India. 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



**KR AGGARWAL & ASSOCIATES**  
Chartered Accountants

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4. The Statement includes the results of the following Associate entities:
- a) Vardhman Investment Limited
  - b) J.L Growth Fund Ltd.
  - c) Atam Vallabh Financier Limited
  - d) OWM Renew LLP
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the I-GAAP interim financial results of one of the associates i.e. J.L. Growth Fund Limited, whose interim financial results reflect the company's share of I-GAAP profit after tax of Rs. 1.31 Lacs as considered in the Consolidated Ind AS Financial Results. These interim financial results have been reviewed by the other auditor whose report has been furnished to us by the company's management and our conclusion on the statement insofar as it relates to the amounts and disclosures included in respect of the associate is based solely on the report of other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement is not modified in respect of the above matter.

For K R AGGARWAL & ASSOCIATES  
Chartered Accountants  
FRN No: 030088N



Place: Ludhiana  
Dated: 14<sup>th</sup> August, 2024  
UDIN: 24544757BKACFK2734

**Vivek Aneja**  
(Partner)  
Membership No. 544757