



Ref: IIL/SE/2025/1308/01

Date: August 13, 2025

**The Manager**

<b>Listing Compliance Department</b> BSE Limited (Through BSE Listing Centre)  <b>Scrip Code: 532851</b>	<b>Listing Compliance Department</b> National Stock Exchange of India Limited (Through NEAPS)  <b>Symbol: INSECTICID</b>
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Dear Sir/Madam,

**Re: Outcome of the Board Meeting**

This has reference to our letter no. IIL/SE/2025/2606/01 dated June 26, 2025.

The Board of Directors of the Insecticides (India) Limited/the Company ("Board") at their meeting held today i.e August 13, 2025, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company, for the first Quarter ended June 30, 2025 along with Limited Review Report of M/s S S Kothari Mehta & Co., LLP and M/s Devesh Parekh & Co., Joint Statutory Auditors of the Company on the Financial Statements. The Financial Results were reviewed and recommended by the Audit Committee. Accordingly, we enclosed the following:

- Unaudited Standalone and Consolidated Financial Results for the first Quarter ended on June 30, 2025.
- Limited Review Report of the Statutory Auditors on the Un-audited Standalone and Consolidated Financial Results for the first Quarter ended on June 30, 2025.

A copy of the said results together with the Auditor's report are also being made available on the website of the Company at [www.insecticidesindia.com](http://www.insecticidesindia.com).

**The Board meeting commenced at 01:00 PM (IST) and concluded at 02:30 PM (IST)**

You are requested to kindly take on records.

Thanking You,

**For Insecticides India Limited**

(Sandeep Kumar)

**Company Secretary & CCO**

*Encl: As above*

# Insecticides (India) Limited

CIN: L65991DL1996PLC083909; Regd. Office: 401-402, Lusa Tower, Azadpur Commercial Complex, Delhi - 110 033;  
Telefax.: 011-27679700 - 05; Website: www.insecticidesindia.com; E-mail: investor@insecticidesindia.com

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

("₹" In Lacs, except EPS)

Sl No.	Particulars	Quarter Ended		Year Ended	
		30-06-2025 (Unaudited)	31-03-2025 (Audited) (Refer note 5)	30-06-2024 (Unaudited)	31-03-2025 (Audited)
I	Revenue from operations	69,137.24	35,914.51	65,668.53	2,00,226.58
II	Other Income	374.51	293.54	253.88	722.58
III	<b>Total Income (I+II)</b>	<b>69,511.75</b>	<b>36,208.05</b>	<b>65,922.41</b>	<b>2,00,949.16</b>
IV	<b>Expenses</b>				
	(a) Cost of materials consumed	38,763.70	32,731.06	33,912.44	1,35,514.02
	(b) Purchase of Stock-in-Trade	2,949.09	1,219.55	2,098.13	7,511.27
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	7,407.65	(11,099.52)	11,591.26	(6,389.16)
	(d) Employee benefits expense	4,105.82	2,815.28	3,863.18	13,715.70
	(e) Finance costs	364.98	201.77	162.47	672.32
	(f) Depreciation and amortization expense	727.76	713.62	713.01	2,904.75
	(g) Other expenses	7,507.92	7,401.16	7,020.58	27,991.77
	<b>Total expenses</b>	<b>61,826.92</b>	<b>33,982.92</b>	<b>59,361.07</b>	<b>1,81,920.67</b>
V	<b>Profit before tax (III-IV)</b>	<b>7,684.83</b>	<b>2,225.13</b>	<b>6,561.34</b>	<b>19,028.49</b>
VI	<b>Tax Expense</b>				
	(1) Current Tax	1,839.48	1,222.43	1,721.39	5,539.15
	(2) Deferred Tax	115.30	(399.79)	(73.64)	(487.22)
	<b>Total Tax Expense</b>	<b>1,954.78</b>	<b>822.64</b>	<b>1,647.75</b>	<b>5,051.93</b>
VII	<b>Profit for the period / Year (V-VI)</b>	<b>5,730.05</b>	<b>1,402.49</b>	<b>4,913.59</b>	<b>13,976.56</b>
VIII	<b>Other comprehensive income</b>				
A	Items that will not be reclassified to profit or loss				
	(i) Changes in fair value of FVTOCI equity instruments	27.09	31.26	(218.37)	(30.71)
	(ii) Remeasurement of net defined benefit plans	(35.00)	(135.77)	(1.25)	(139.52)
	(iii) Income tax relating to these items	2.50	26.88	51.19	42.26
	<b>Other comprehensive income for the period / Year (net of tax)</b>	<b>(5.41)</b>	<b>(77.63)</b>	<b>(168.43)</b>	<b>(127.97)</b>
IX	<b>Total comprehensive income for the period / Year (VII+VIII)</b>	<b>5,724.64</b>	<b>1,324.86</b>	<b>4,745.16</b>	<b>13,848.59</b>
	Paid up equity share capital (Face value of ₹10/- each)	2,909.78	2,909.78	2,959.78	2,909.78
	Other Equity	-	-	-	1,05,269.25
	<b>Earnings per share (of ₹10 each)</b>				
	(a) Basic	19.69	4.82	16.60	47.61
	(b) Diluted	19.69	4.82	16.60	47.61
	(Note: EPS for respective quarters are not annualized)				






## Insecticides (India) Limited

CIN: L65991DL1996PLC083909; Regd. Office: 401-402, Lusa Tower, Azadpur Commercial Complex, Delhi - 110 033;  
Telefax.: 011-27679700 - 05; Website: www.insecticidesindia.com; E-mail: investor@insecticidesindia.com

### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

#### Notes:

- 1 The above Unaudited Standalone Financial Results have been published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on August 13, 2025. The Statutory Auditors have carried out a limited review of financial results. The Limited Review Report and Quarterly Financial Results are available on the Stock Exchange website at www.bseindia.com, www.nseindia.com and on the Company's website www.insecticidesindia.com.
- 2 The above Unaudited Standalone Financial Results have been prepared in accordance with the Indian Accounting Standard (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto.
- 3 The Company is in the business of manufacturing and distribution of Agro-Chemicals and accordingly has one business segment viz "Agro-Chemicals" comprising of Technical & Formulation.
- 4 The Board of Directors of Insecticides (India) Limited at its meeting held on August 09, 2024 had approved the dissolution/ liquidation of its wholly owned subsidiary IIL Overseas DMCC, Dubai. Accordingly, IIL Overseas DMCC has filed the application for windup / dissolution with DMCCA (Office of the Registrar of Companies of Dubai Multi Commodities Centre Authority) for which approval is yet to be received as of June 30, 2025.
- 5 The figures of the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year up to 31 March 2025 and the unaudited published year-to-date figures up to 31 December 2024 being the date of the end of the third quarter of the financial year which were subjected to a limited review.

For and on behalf of the Board  
  
  
Rajesh Kumar Aggarwal  
Managing Director  
DIN : 00576872

Place: Delhi

Date: August 13, 2025

**S S KOTHARI MEHTA & CO. LLP**

Chartered Accountants

Plot No. 68, Okhla Industrial Area, Phase-III

New Delhi -110020

**DEVESH PAREKH & CO.**

Chartered Accountants

675, Aggarwal Cyber Plaza-2,

Netaji Subhash Place, Pitampura, Delhi-110034

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Insecticides (India) Limited Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended****To****The Board of Directors****Insecticides (India) Limited****Delhi****Review Report on the Unaudited Standalone Financial Results**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Insecticides (India) Limited** (the "Company") for the quarter ended June 30, 2025 ("the Statement") 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 (the "Listing Regulations").
2. This statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with the relevant rules 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other recognized accounting practices and policies 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 **S S Kothari Mehta & Co. LLP**

Chartered Accountants

Firm's registration number: 000756N/ N500441

**Vijay Kumar**

Partner

Membership number: 092671

UDIN:25092671BMOFGJ1032

Place: Delhi

Date: 13<sup>th</sup> August, 2025For **Devesh Parekh & Co.**

Chartered Accountants

Firm's registration number: 013338N

**Meenakshi**

Partner

Membership number: 527873

UDIN:25527873BNUICJ6726

Place: Delhi

Date: 13<sup>th</sup> August, 2025



# Insecticides (India) Limited

CIN: L65991DL1996PLC083909; Regd. Office: 401-402, Lusa Tower, Azadpur Commercial Complex, Delhi - 110 033;

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## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

		("₹" In Lacs, except EPS)			
Sl No.	Particulars	Quarter Ended		Year Ended	
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		(Unaudited)	(Audited) (Refer note 5)	(Unaudited)	(Audited)
I	Revenue from operations	69,113.31	35,892.05	65,668.53	1,99,994.96
II	Other Income	370.57	285.55	248.03	699.55
III	<b>Total Income (I+II)</b>	<b>69,483.88</b>	<b>36,177.60</b>	<b>65,916.56</b>	<b>2,00,694.51</b>
IV	<b>Expenses</b>				
	(a) Cost of materials consumed	37,287.76	32,637.84	34,399.03	1,34,837.66
	(b) Purchase of Stock-in-Trade	4,510.41	1,219.55	1,492.27	7,511.27
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	7,150.09	(11,101.14)	11,631.41	(6,436.78)
	(d) Employee benefits expense	4,152.52	2,863.47	3,897.93	13,870.97
	(e) Finance costs	372.26	214.09	163.21	686.45
	(f) Depreciation and amortization expense	731.28	717.04	714.38	2,915.34
	(g) Other expenses	7,554.02	7,424.84	7,034.74	28,090.11
	<b>Total expenses</b>	<b>61,758.34</b>	<b>33,975.69</b>	<b>59,332.97</b>	<b>1,81,475.02</b>
V	<b>Profit before tax and share of net profit of investment accounted for using equity method (III-IV)</b>	<b>7,725.54</b>	<b>2,201.91</b>	<b>6,583.59</b>	<b>19,219.49</b>
VI	Share of net profit of Jointly controlled entity accounted for using the equity method	19.81	0.42	17.83	57.45
VII	<b>Profit Before Tax (V+VI)</b>	<b>7,745.35</b>	<b>2,202.33</b>	<b>6,601.42</b>	<b>19,276.94</b>
VIII	<b>Tax Expense</b>				
	(1) Current Tax	1,871.59	1,226.13	1,730.15	5,591.47
	(2) Deferred Tax	63.22	(412.91)	(65.91)	(516.39)
	<b>Total Tax Expense</b>	<b>1,934.81</b>	<b>813.22</b>	<b>1,664.24</b>	<b>5,075.08</b>
IX	<b>Profit for the period / Year (VII - VIII)</b>	<b>5,810.54</b>	<b>1,389.11</b>	<b>4,937.18</b>	<b>14,201.86</b>
X	<b>Other comprehensive income</b>				
A	Items that will not be reclassified to profit or loss				
	(i) Changes in fair value of FVTOCI equity instruments	27.09	31.26	(218.37)	(30.71)
	(ii) Remeasurement of net defined benefit plans	(35.00)	(135.77)	(1.25)	(139.52)
	(iii) Share of Other comprehensive income of joint venture accounted for using equity method	0.12	4.66	(4.31)	(8.26)
	(iv) Income tax relating to these items	2.47	25.72	52.27	44.35
B	Items that will be reclassified to profit or loss				
	(i) Exchange differences in translating the financial statements of foreign operations	(0.14)	-	(0.01)	(0.03)
	<b>Other comprehensive income for the period / Year (net of tax)</b>	<b>(5.46)</b>	<b>(74.13)</b>	<b>(171.67)</b>	<b>(134.17)</b>
XI	<b>Total comprehensive income for the period / Year (IX+X)</b>	<b>5,805.08</b>	<b>1,314.98</b>	<b>4,765.51</b>	<b>14,067.69</b>
	<b>Other comprehensive income attributable to Owners'</b>	<b>(5.46)</b>	<b>(74.13)</b>	<b>(171.67)</b>	<b>(134.17)</b>
	<b>Other comprehensive income attributable to Non Controlling Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total comprehensive income attributable to Owners'</b>	<b>5,805.08</b>	<b>1,314.98</b>	<b>4,765.51</b>	<b>14,067.69</b>
	<b>Total comprehensive income attributable to Non Controlling Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Paid up equity share capital (Face value of ₹10/- each)	2,909.78	2,909.78	2,959.78	2,909.78
	Other Equity	-	-	-	1,05,549.60
	<b>Earnings per share (of ₹10 each)</b>				
	(a) Basic	19.97	4.77	16.68	48.38
	(b) Diluted	19.97	4.77	16.68	48.38
	(Note: EPS for respective quarters are not annualized)				



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## Insecticides (India) Limited

CIN: L65991DL1996PLC083909; Regd. Office: 401-402, Lusa Tower, Azadpur Commercial Complex, Delhi - 110 033;

Telefax.: 011-27679700 - 05; Website: www.insecticidesindia.com; E-mail: investor@insecticidesindia.com

### STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

#### Notes:

1. The above Unaudited Consolidated Financial Results have been published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on August 13, 2025. The Statutory Auditors have carried out a limited review of financial results. The Limited Review Report and Quarterly Financial Results are available on the Stock Exchange website at www.bseindia.com, www.nseindia.com and on the Company's website www.insecticidesindia.com.
2. The above Unaudited Consolidated Financial Results have been prepared in accordance with the Indian Accounting Standard (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto.
3. The Company is in the business of manufacturing and distribution of Agro-Chemicals and accordingly has one business segment viz "Agro-Chemicals" comprising of Technical & Formulation.
4. The Board of Directors of Insecticides (India) Limited at its meeting held on August 09, 2024 had approved the dissolution/ liquidation of its wholly owned subsidiary IIL Overseas DMCC, Dubai. Accordingly, IIL Overseas DMCC has filed the application for windup / dissolution with DMCCA (Office of the Registrar of Companies of Dubai Multi Commodities Centre Authority) for which approval is yet to be received as of June 30, 2025.
5. The figures of the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year up to 31 March 2025 and the unaudited published year-to-date figures up to 31 December 2024 being the date of the end of the third quarter of the financial year which were subjected to a limited review.
6. The Board of Directors of the Company, at its meeting held on November 11, 2024, approved the acquisition of 100% equity shares of 'Kaeros Research Limited' (formerly known as Kaeros Research Private Limited) ("Target Company") from its existing shareholders through a share purchase agreement ("SPA") between the existing shareholders and the Company. Consequently, target company becomes the wholly owned subsidiary of the Group. The transaction is considered as Common control transaction as per Ind AS 103.  
As per guidance on accounting for common control transactions contained in Ind AS 103 "Business Combinations" the acquisition has been accounted for using the pooling of interest method. Accordingly, the consolidated financial statements of the Group have been restated with effect from April 01, 2023, by transferring all assets, liabilities and reserves of the target company, with the differential amount from the purchase consideration has been recognised in capital reserve (other equity). Therefore, the figures for the quarter ended June 30, 2024 have been restated.



For and on behalf of the Board

Rajesh Kumar Aggarwal  
Managing Director  
DIN : 00576872

Place: Delhi

Date: August 13, 2025



**S S KOTHARI MEHTA & Co. LLP**

Chartered Accountants

Plot No. 68, Okhla Industrial Area, Phase-III

New Delhi - 110020

**DEVESH PAREKH & CO.**

Chartered Accountants

675, Aggarwal Cyber Plaza-2,

Netaji Subhash Place, Pitampura, Delhi-1100

**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended****To****The Board of Directors****Insecticides (India) Limited****Delhi****Review Report on the Unaudited Consolidated Financial Results**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Insecticides (India) Limited** ("the Parent or the Company"), its subsidiaries and its jointly controlled entity for the quarter ended June 30, 2025 ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 read with the relevant rules 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 Engagements (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 Parent'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 the Standards on Auditing 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.

4. The Statement includes the financial results of the following entities:

Parent

Insecticides (India) Limited

Subsidiary

IIL Biologicals Limited

IIL Overseas DMCC (Dubai)

Kaeros Research Limited (formerly known as "Kaeros Research Private Limited")

Jointly Controlled Entity

OAT &amp; IIL India Laboratories Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the other matters referred to in paragraph 6 below, 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.



**S S KOTHARI MEHTA & Co. LLP**

Chartered Accountants

Plot No. 68, Okhla Industrial Area, Phase-III

New Delhi -110020

**DEVESH PAREKH & CO.**

Chartered Accountants

675, Aggarwal Cyber Plaza-2,

Netaji Subhash Place, Pitampura, Delhi-1100

**6. Other Matters:**

- a) The accompanying unaudited consolidated financial results include the unaudited financial result of two subsidiaries, which reflect total revenue of Rs. 2641.78 Lacs, total net profit after tax of Rs. 110.40 Lacs and total comprehensive income of Rs. 110.40 Lacs for the quarter ended June 30, 2025, which have been reviewed by one of the joint auditors, individually.

The reports on the unaudited financial results of above entity have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of a subsidiary, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph 3 above.

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

- b) The Statement also includes the financial results of a foreign subsidiary which have not been reviewed by their auditors, whose financial results reflect total revenue of Rs. Nil, total net profit/(loss) after tax of Rs Nil and total comprehensive income/
- c) (loss) of Rs. Nil for the quarter ended June 30, 2025, as considered in the unaudited consolidated financial results. The unaudited consolidated financial results also include the Holding Company's share of net profit of Rs 19.81 Lacs and total comprehensive income of Rs. 19.90 Lacs for the quarter ended June 30, 2025, as considered in the unaudited consolidated financial results in respect of jointly controlled entity.

These unaudited financial results have not been reviewed by their auditors and have been approved and furnished to us by the management and our conclusion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of said subsidiary and jointly controlled entity, is based solely on such unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the group.

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

7. We draw attention to Note no. 6 to the accompanying Statement, in respect of purchase of shares of Target Company from its existing shareholders through a share purchase agreement between the existing shareholders and the Company. This transaction has been accounted under 'the pooling of interests method' i.e. in accordance with Appendix C of IND AS 103 'Business Combination'.

In view of the above and in terms of the requirements under applicable Ind AS, the figures for the period ended June 30, 2024 have been restated.

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

**For S S Kothari Mehta & Co. LLP**

Chartered Accountants

FRN: 000756N/ N500441

**Vijay Kumar**  
Partner

Membership number: 092671

UDIN: 25092671BMOFGK4425

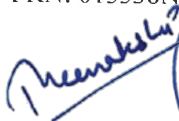


Place: Delhi

Date: 13<sup>th</sup> August, 2025**For Devesh Parekh & Co.**

Chartered Accountants

FRN: 013338N

**Meenakshi**  
Partner

Membership number: 527873

UDIN: 25527873BNUICK8438



Place: Delhi

Date: 13<sup>th</sup> August, 2025