



## INTERTEC TECHNOLOGIES LIMITED

28, Shankar Mutt Road, Bengaluru-560004, India

Ph: +91-80-26611317/91-80-2667 9094

www.intertec1.com

To:

February 7, 2025

Head- Listing & Compliance

Metropolitan Stock Exchange of India Ltd. (MSEI)

Vibgyor Towers, 4th floor, Plot No C 62, G - Block,

Opp. Trident Hotel, Bandra Kurla Complex,

Bandra (E), Mumbai – 400 098, India.

Dear Sir,

**Sub: Submission of Limited Review Report and Un-audited Accounts for Q3 & YTD FY-2024-25**

**Ref: Our Scrip Code: INTERTEC; ISIN: INE137B01010**

Please find attached the following documents as part of the Compliance under SEBI LODR Regulations for the period Q3 & YTD FY2024-25.

1. Standalone Un-audited Financial Results and Auditor Limited Review Report
2. Consolidated Un-audited Financial Results and Auditor Limited Review Report

The Board Meeting commenced at 16:00 hours and concluded at 17:30 hrs.

Kindly take the submission of the same on your record.

Thanking you, Yours faithfully,  
For Intertec Technologies Limited

  
T.S. Ravi Chandar  
Managing Director



**INTERTEC TECHNOLOGIES LIMITED**  
CIN -U85110KA1989PLC010456  
**NO. 28, SHANKARMUTT ROAD, BANGALORE BANGALORE - 560004**

**BALANCE SHEET AS AT 31st DECEMBER, 2024**

Amount in lakhs

Particulars	Note No.	YTD 31.12.2024	31.03.2024
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a)Property, Plant and Equipment	2(a)	(0)	49.96
(b)Other Intangible assets	2(b)	(0)	9.93
<b>(c)Financial Assets</b>			
i.Investments	3	183.00	487.00
ii.Loans	4	1,650.46	1,701.21
(d)Other non-current assets	5		
<b>Current assets</b>			
(a)Inventories	6		1.20
<b>(b)Financials Assets</b>			
i.Trade receivables	7		-
ii.Cash and Cash equivalents	8	30.30	6.40
iii.others	9		-
(c)Other current assets	10		2.40
<b>Total Assets</b>		<b>1,863.75</b>	<b>2,258.09</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a)Equity Share Capital	11	756.07	756.07
(b)Other Equity	12	946.19	1,332.84
<b>Liabilities</b>			
<b>Non-current Liabilities</b>			
<b>(a)Financial Liabilities</b>			
i.Borrowings	13	118.63	138.45
<b>ii.Trade payables</b>			
(A) total outstanding dues of micro enterprises and small enterprises; and	14		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		7.79	7.79
(b)Other non-current liabilities	15	30.45	17.33
<b>Current Liabilities</b>			
<b>(a)Financial Liabilities</b>			
i.Borrowings			
<b>ii.Trade payables</b>			
(A) total outstanding dues of micro enterprises and small enterprises; and	16		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		0.47	1.14
iii.Other financial Liabilities			
(b)Other current Liabilities	17	4.17	2.96
(c)Provisions	18	-	1.50
(d)Current Tax Liabilities(Net)			
<b>Total Equity and Liabilities</b>		<b>1,863.75</b>	<b>2,258.09</b>

Material accounting policies

Notes to accounts

The notes referred to above form an integral part of the financial statements.

This is the Balance Sheet referred to in our report of even date.

**For Sachidananda & Co.**

Chartered Accountants

FRN: 015794S



**Sachidananda B G**

Proprietor

Membership No. 229955

Place: Bangalore

Date: 07/02/2025

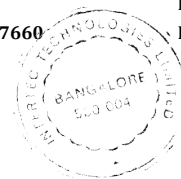
**For and on behalf of the Board of Directors of  
INTERTEC TECHNOLOGIES LIMITED**

**T S Ravi Chandar**  
Director

**DIN No. 016847660**

**JAIJI OOMMEN**  
Director

**DIN No. 08086740**



**INTERTEC TECHNOLOGIES LIMITED**  
CIN -U85110KA1989PLC010456  
**NO. 28, SHANKARMUTT ROAD, BANGALORE BANGALORE - 560004**

STATEMENT OF PROFIT AND LOSS FOR THE YEAR TO DATE 31st DECEMBER, 2024				
Particulars	Note No.	Amount in Lakhs		
		31.12.2024	YTD 31.12.2024	31.03.2024
<b>REVENUE</b>				
Revenue from Operations	19			
Other income	20	3.23	3.23	
<b>Total Revenue</b>		<b>3.23</b>	<b>3.23</b>	
<b>EXPENSES</b>				
Changes in inventory of work-in-progress	21			
Depreciation and amortisation expense	22			
Bad Debt Written off				
Other Expenses	23	1.95	6.33	6.01
Write-off of Assets and write-back of liabilities			350.71	
<b>Total Expenses</b>		<b>1.95</b>	<b>357.03</b>	<b>6.01</b>
<b>Profit/(Loss) before exceptional &amp; tax</b>		<b>1.28</b>	<b>(353.81)</b>	<b>(6.01)</b>
Exceptional items				
<b>Profit/(Loss) before tax</b>		<b>1.28</b>	<b>(353.81)</b>	<b>(6.01)</b>
Less: Tax expenses				
Current tax				
Deferred tax				
Prior period taxes			32.85	
<b>Profit/(Loss) after tax before other Comprehensive Income</b>		<b>1.28</b>	<b>(386.65)</b>	<b>(6.01)</b>
<b>Other Comprehensive Income, Net off Income Tax</b>				
A. (i) Items that will not be reclassified to Profit & Loss				
- Actuarial (Loss)/Gain-Gratuity				
(ii) Income tax relating to items that will not be reclassified to profit or loss				
B. Items that will be reclassified to Profit & Loss				
<b>Total Comprehensive Income, Net of Income Tax</b>				
<b>Profit (Loss) and other comprehensive income for the period)</b>		<b>1.28</b>	<b>(386.65)</b>	<b>(6.01)</b>
<b>Earnings per equity share</b>				
Basic and Diluted		<b>0.02</b>	<b>(5.11)</b>	<b>(0.08)</b>
Weighted no of shares		<b>75,60,735.00</b>	<b>75,60,735.00</b>	<b>75,60,735.00</b>

The notes referred to above form an integral part of the financial statements.  
This is the Statement of Profit & Loss referred to in our report of even date.

For Sachidananda & Co.  
Chartered Accountants  
FRN: 015794S



**Sachidananda B G**  
Proprietor  
Membership No. 229955  
Place: Bangalore  
Date: 07/02/2025

**For and on behalf of the Board of Directors of INTERTEC TECHNOLOGIES LIMITED**

*(Handwritten Signature)*

**T S Ravi Chandar**  
Director  
DIN No. 016847660

*(Handwritten Signature)*

**JAIJI OOMMEN**  
Director  
DIN No. 08086740



## CASH FLOW STATEMENT FOR THE PERIOD ENDED

		Amount in lakhs			
Particulars		YTD 31.12.2024		31.03.2024	
<b>A</b>	<b>Cash flows from operating activities</b>				
	Net Profit Before Taxation	(386.65)		(6.01)	
	<b>Adjustments for:</b>				
	Depreciation	-		-	
	Financial expenses (Considered under Financial Activities)	-		-	
	Interest Income (Considered under Investment Activities)	-		-	
	Profit on sale of Asset (Considered in Investment Activities)	-		-	
	(Gain)/Loss on sale of Investments	-		-	
	Revaluation of Investments	-		-	
	<b>Operating Profit Before Working Capital Changes</b>		(386.65)		(6.01)
	(Increase)/ Decrease in Current Assets, Loans & Advances	3.60			
	Increase/(Decrease) in Current Liabilities	(0.97)		(1.71)	
	Working Capital changes		2.63		(1.71)
	<b>Cash Generated from operations</b>		(384.02)		(7.72)
	Income Tax				
	<b>Net cash from operating activities</b>		<b>(384.02)</b>		<b>(7.72)</b>
<b>B</b>	<b>Cash flows from Investment activities</b>				
	Additions to Fixed Assets	-		-	
	Sale of Fixed Asset	59.89		-	
	Change in investments	304.00		-	
	Investment in Fixed Deposits			-	
	Investment in Fixed Deposits at NBFCs			-	
	Change in Long term Loans & Advances	50.75		84.88	
	Interest Income			-	
	<b>Net cash from Investing activities</b>		<b>414.64</b>		<b>84.88</b>
<b>C</b>	<b>Cash flows from financing activities</b>				
	Repayment of Loans, Deposits & Overdraft	(6.71)		(76.83)	
	Finance Cost			-	
	Dividend Paid			-	
	Tax on Dividend			-	
	<b>Net cash from Financing activities</b>		<b>(6.71)</b>		<b>(76.83)</b>
	<b>Net Increase / Decrease in cash and cash equivalents</b>		<b>23.90</b>		<b>0.33</b>
	Cash and cash equivalents at beginning of period		6.40		6.07
	<b>Cash and cash equivalents at end of period</b>		<b>30.30</b>		<b>6.40</b>

**Notes to the cash flow statement:**

- Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard 7 : "Statement of Cash Flows" as specified in Section 133 of the Companies Act, 2013.
- Component of Cash and Cash Equivalents as per Ind AS is as under:

Particulars	YTD 30.09.2024	31.03.2024
Cash in hand	4.45	4.45
<b>Balance in banks</b>		
Current Accounts	25.85	1.95
EEFC Accounts		
Demand Deposit Accounts		
<b>Total</b>	<b>30.30</b>	<b>6.40</b>

- The previous year's figure have been recast, restated wherever necessary to confirm to the current presentation.

This is the Cash Flow Statement referred to in our Audit report of even date.

**For Sachidananda & Co.**

Chartered Accountants  
FRN: 015794S

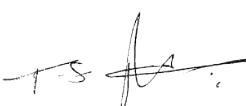
For and on behalf of the Board of Directors of INTERTEC  
TECHNOLOGIES LIMITED

  
**Sachidananda B G**  
Proprietor

Membership No. 229955

Place: Bangalore

Date: 07/02/2025



**T S Ravi Chandar**  
Director  
DIN No. 016847660



**JAIJI OOMMEN**  
Director  
DIN No. 08086740



**Independent Auditor's Review Report On standalone unaudited quarterly financial results of INTERTEC TECHNOLOGIES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**TO THE BOARD OF DIRECTORS OF INTERTEC TECHNOLOGIES LIMITED.**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **Intertec Technologies Limited** ("the Company") for the quarter and Year to date period ended 31<sup>st</sup> December 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 financial information is 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. We have not performed an audit and accordingly, we do not express an audit opinion.



#### **4. Basis for Qualification**

During our review, we observed that the Company has incurred significant losses during the period under review and has a substantial accumulated deficit as of 31<sup>st</sup> December 2024. And also observed the erosion of assets and non-realizable investments resulted in devalue of share value which indicates the effect to the going concern of the entity. This situation indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. The financial statements do not adequately disclose this fact.

#### **5. Qualified Conclusion**

Based on our review conducted as above, except for the possible effects of the matter described in the "Basis for Qualification" paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sachidananda & Co  
Chartered Accountants  
Firm Registration No: 015794S



Sachidananda B. G.  
Proprietor  
Membership No: 229955  
Date: 07/02/2025  
Place: Bangalore  
UDIN: 25229955BMFXBL8649

**INTERTEC TECHNOLOGIES LIMITED**  
CIN - U85110KA1989PLC010456  
**NO. 28, SHANKARMUTT ROAD, BANGALORE BANGALORE - 560004**  
**CONSOLIDATED BALANCE SHEET AS AT 31st DECEMBER, 2024**

Amount in Lakhs

Particulars	Note No.	YTD 31.12.2024	31.03.2024
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	2(a)	-	100.96
(c) Investment Property			
(d) Goodwill			
(b) Other Intangible assets	2(b)	-	9.93
(f) Intangible assets under development			
(g) Biological Assets other than bearer plants			
(c) Financial Assets			
i. Investments	3	-	304.00
ii. Trade receivables			
ii. Loans	4	231.86	282.61
(d) Other non-current assets	5		0.00
<b>Current assets</b>			
(a) Inventories	6		1.19
(b) Financials Assets			
i. Investments			
i. Trade receivables	7		
ii. Cash and Cash equivalents	8	30.52	9.31
v. Loans			
iii. others	9	3.00	
(c) Other current assets	10		2.40
<b>Total Assets</b>		<b>265.37</b>	<b>710.40</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	11	756.07	756.07
(b) Other Equity	12	(775.96)	(418.38)
<b>Liabilities</b>			
<b>Non-current Liabilities</b>			
(a) Financial Liabilities			
i. Borrowings	13	189.47	231.78
ii. Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises; and	14		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		42.85	46.89
(b) Provisions	15	17.34	6.21
(c) Other non-current liabilities	16	30.46	71.47
<b>Current Liabilities</b>			
(a) Financial Liabilities			
i. Borrowings			10.00
ii. Trade payables	17		
(A) total outstanding dues of micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		0.47	1.14
iii. Other financial Liabilities			-
(b) Other current Liabilities	18	4.16	2.96
(c) Provisions	19	0.50	2.25
(d) Current Tax Liabilities(Net)			
<b>Total Equity and Liabilities</b>		<b>265.37</b>	<b>710.40</b>

Material accounting policies

1

Notes to accounts

2-46

The notes referred to above form an integral part of the financial statements.

This is the Balance Sheet referred to in our report of even date.

**For Sachidananda & Co.**

Chartered Accountants

FRN: 015794S

**Sachidananda B**

Proprietor

Membership No. 229955

Place: Bangalore

Date: 07/02/2025



**For and on behalf of the Board of Directors of  
INTERTEC TECHNOLOGIES LIMITED**

T S Ravichandar

Director

DIN : 01684760

Leena Paulraj

Director

DIN : 02013058



**INTERTEC TECHNOLOGIES LIMITED**  
CIN -U85110KA1989PLC010456  
**NO. 28, SHANKARMUTT ROAD,BANGALORE BANGALORE - 560004**

**CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED 31st DECEMBER, 2024**

Particulars	Note No.	Amount in Lakhs		
		31.12.2024	YTD 31.12.2024	31.03.2024
<b>REVENUE</b>				
Revenue from Operations	20			-
Other income	21	10.26	26.73	-
<b>Total Revenue</b>		<b>10.26</b>	<b>26.73</b>	<b>-</b>
<b>EXPENSES</b>				
Changes in inventory of work-in-progress	22			-
Depreciation and amortisation expense	23			-
Bad Debt Written off	24			-
Finance Cost				0.01
Other Expenses	25	1.95	363.16	1,604.43
<b>Total Expenses</b>		<b>1.95</b>	<b>363.16</b>	<b>1,604.44</b>
<b>Profit/(Loss) before exceptional &amp; tax</b>		<b>8.31</b>	<b>(336.43)</b>	<b>(1,604.44)</b>
Exceptional items				
<b>Profit/(Loss) before tax</b>		<b>8.31</b>	<b>(336.43)</b>	<b>(1,604.44)</b>
Less: Tax expenses				
Current tax				
Deferred tax				
Prior period taxes			21.14	
<b>Profit/(Loss) after tax before other Comprehensive Income</b>		<b>8.31</b>	<b>(357.57)</b>	<b>(1,604.44)</b>
<b>Other Comprehensive Income, Net off Income Tax</b>				
A. (i) Items that will not be reclassified to Profit & Loss				
- Actuarial (Loss)/Gain-Gratuity				
(ii) Income tax relating to items that will not be reclassified to profit or loss				
B. Items that will be reclassified to Profit & Loss				
<b>Total Comprehensive Income, Net of Income Tax</b>				
<b>Profit (Loss) and other comprehensive income for the period</b>				<b>(1,604.44)</b>
<b>Earnings per equity share</b>				
Basic and Diluted				<b>(21.22)</b>
Weighted no of shares				<b>75,60,735</b>
Significant accounting policies	1			

The notes referred to above form an integral part of the financial statements.  
This is the Statement of Profit & Loss referred to in our report of even date.

For Sachidananda & Co.  
Chartered Accountants  
FRN: 015794S



**Sachidananda B G**  
Proprietor  
Membership No. 229955  
Place: Bangalore  
Date: 07/02/2025

For and on behalf of the Board of Directors of INTERTEC  
TECHNOLOGIES LIMITED

*TS Ravichandar*      *Leena Paulraj*

**T S RAVICHANDAR**  
Director  
DIN : 01684760



**LEENA PAULRAJ**  
Director  
DIN : 02013058



## CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED

		Amount in Lakhs			
Particulars		YTD 31.12.2024		31.03.2024	
<b>A</b>	<b>Cash flows from operating activities</b>				
	Net Profit Before Taxation	(357.57)		(1,604.44)	
	<b>Adjustments for:</b>				
	Depreciation			-	
	Financial expenses (Considered under Financial Activities)			-	
	Interest Income (Considered under Investment Activities)			-	
	Profit on sale of Asset (Considered in Investment Activities)			-	
	(Gain)/Loss on sale of Investments			-	
	Revaluation of Investments			-	
	<b>Operating Profit Before Working Capital Changes</b>		(357.57)		(1,604.44)
	(Increase)/ Decrease in Current Assets, Loans & Advances	(0.60)		373.17	
	Increase/(Decrease) in Current Liabilities	(45.14)		18.44	
	Working Capital changes		(45.74)		391.61
	<b>Cash Generated from operations</b>		(403.31)		(1,212.83)
	Income Tax				
	<b>Net cash from operating activities</b>		(403.31)		(1,212.83)
<b>B</b>	<b>Cash flows from Investment activities</b>				
	Additions to Fixed Assets			-	
	Sale of Fixed Asset	112.08		1,223	
	Change in investments	304.00		-	
	Investment in Fixed Deposits			-	
	Investment in Fixed Deposits at NBFCs			-	
	Change in Long term Loans & Advances	50.75		3.05	
	Interest Income			-	
	<b>Net cash from Investing activities</b>		466.83		1,226.23
<b>C</b>	<b>Cash flows from financing activities</b>				
	Repayment of Loans, Deposits & Overdraft	(42.31)		(13.70)	
	Finance Cost			-	
	Dividend Paid			-	
	Tax on Dividend			-	
	<b>Net cash from Financing activities</b>		(42.31)		(13.70)
	<b>Net Increase / Decrease in cash and cash equivalents</b>		21.21		(0.30)
	Cash and cash equivalents at beginning of period		9.31		9.62
	<b>Cash and cash equivalents at end of period</b>		30.52		9.31

**Notes to the cash flow statement:**

- Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard 7 : "Statement of Cash Flows" as specified in Section 133 of the Companies Act, 2013.
- Component of Cash and Cash Equivalents as per Ind AS is as under:

Particulars	31.12.2024	31.03.2024
Cash in hand		
<b>Balance in banks</b>		
Current Accounts	30.52	9.31
EEFC Accounts		
Demand Deposit Accounts		
<b>Total</b>	<b>30.52</b>	<b>9.31</b>

- The previous year's figure have been recast, restated wherever necessary to confirm to the current presentation.

This is the Cash Flow Statement referred to in our Audit report of even date.

**For Sachidananda & Co.**  
Chartered Accountants  
FRN: 015794S

**For and on behalf of the Board of Directors**



**Sachidananda B G**  
Proprietor  
Membership No. 229955  
Place: Bangalore  
Date: 07/02/2025

*T S Ravichandar* *Leena Paulraj*

**T S RAVICHANDAR**  
Director  
DIN : 01684760



**LEENA PAULRAJ**  
Director  
DIN : 02013058

**Independent Auditor's Review Report on Consolidated unaudited quarterly financial results of INTERTEC TECHNOLOGIES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**TO THE BOARD OF DIRECTORS OF INTERTEC TECHNOLOGIES LIMITED.**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("the Statement") of **Intertec Technologies Limited** ("the Parent") and **Intertec Forge Private Limited** (its "subsidiary") (the parent and its subsidiary together referred to as "Group") for the quarter and YTD ended 31<sup>st</sup> December 2024, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Parent'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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 financial information is 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. We have not performed an audit and 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 Requirement) Regulations, 2015, as amended, to the extent applicable.



#### **4. Basis for Qualification**

During our review, we observed that the Company has incurred significant losses during the period under review and has a substantial accumulated deficit as of 31st December 2024. And also observed the erosion of assets and non-realizable investments resulted in devalue of share value which indicates the effect to the going concern of the entity. This situation indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. The financial statements do not adequately disclose this fact.

#### **5. Qualified Conclusion**

Based on our review conducted as above, except for the possible effects of the matter described in the "Basis for Qualification" paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sachidananda & Co  
Chartered Accountants  
Firm Registration No: 015794S



Sachidananda B.G.  
Proprietor  
Membership No: 229955  
Date: 07/02/2025  
Place: Bangalore  
UDIN: 25229955BMFXBM3734