

**May 17, 2024**

**To,  
National Stock Exchange of India Ltd.**

Exchange Plaza,  
Plot no. C/1, G Block,  
Bandra-Kurla Complex,  
Bandra (E) Mumbai - 400 051  
Ph: (022)-26598100-8114

**Script Symbol: USASEEDS**

**Series : SM**

**Subject: Outcome of Board Meeting Held on 17<sup>th</sup> May, 2024.**

Dear Sir,

We would like to inform the Exchange that, Meeting of Board of Directors was held at registered office of the company on today, i.e. Friday, May 17, 2024, in which following Business Transactions, along with other general business transaction, were Considered and approved by the Board of Directors :

1. The Audited Standalone Financial Statement for the Half Year and Financial Year ended on 31<sup>st</sup> March, 2024.
2. Appointment of M/s. Rakhi Dasgupta & Associates, Practicing Company Secretary as a Secretarial Auditor of the Company for the F.Y. 2023-24.
3. Appointment of M/s D M A A AND Associates as an Internal Auditor of the Company for F.Y. 24-25

**Kindly find following attached documents herewith:**

- i. Independent Auditor's Report issued by M/s. R B GOHIL & CO, Chartered Accountants, Statutory Auditor of the Company.
- ii. The standalone audited Financial Statement for the Half year and financial year ended on 31<sup>st</sup> March, 2024
- iii. Statement of Assets & Liabilities as on 31<sup>st</sup> March, 2024
- iv. Cash Flow Statement as on 31<sup>st</sup> March, 2024
- v. Declaration of Unmodified Opinion.
- vi. Disclosure as per reg. 30 read with Part A of Schedule III of SEBI (LODR) regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated 13th July, 2023.

The meeting commenced at 12:30 P.M. and concluded at 02:00 P.M.

We request you to kindly take it on your record, under Regulation 30 & 33 of the SEBI (LODR) Regulations, 2015.

Thanking you.

**Yours Faithfully,  
For, Upsurge Seeds of Agriculture Limited**

**CS Tanishka Dhamejani  
Company Secretary**



# R. B. Gohil & Co.

## Chartered Accountants

### INDEPENDENT AUDITOR'S REPORT

To the Members of  
Upsurge Seeds of Agriculture Limited,

#### Report on the Audit of the Financial Statements

##### Opinion

We have audited the Financial Statements of **Upsurge Seeds of Agriculture Limited** ("the Company"), which comprise the Balance Sheet as at **31<sup>st</sup> March 2024**, and the statement of profit and loss and statement of cash flows from **01/04/2023 to 31/03/2024** and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2024**, and its profit/loss and its cash flows **01/04/2023 to 31/03/2024**.

##### Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 Statements 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.

##### "Information Other than the Financial Statements and Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises the [information included in the report, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

1St Floor, K.P. Shah House-1, K.V. Road, Jamnagar-361001 M.: 9426478227 Email : rbgohil@gmail.com



**BRANCHES : KHAMBHALIA - PORBANDAR - AHMEDABAD**

## **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Board of Directors is 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Financial Statements 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 Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the Financial Statements, 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.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- e. Evaluate the overall presentation, structure and content of the Financial Statements, including



the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

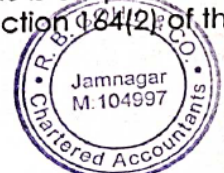
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those.
  - c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of the written representations received from the directors as on 31 March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2023 from being appointed as a director in terms of Section 184(2) of the Act.



- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For, M/s. R B GOHIL & CO.  
Chartered Accountants

ERN No.: 119360W



Raghubhai Bhaishabbha Gohil  
Partner

Mem.No.: 104997

UDIN : 24104997BKBIEY6651

Place : Jamnagar

Date: 17/05/2024

**UPSURGE SEEDS OF AGRICULTURE LIMITED**

Plot No.17, Shreenathji Industrial Estate, National Highway 8-B, Kuvadva, Rajkot - 360023

(Rs. in Lakhs)

**Statement of standalone audited financial results for the Half ended on 31 March, 2024**

Particulars	For the Half Year Ended			Year Ended	
	31/03/2024	30/09/2023	31/03/2023	31/03/2024	31/03/2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from operations	6,004.54	7,290.31	5,323.53	13,294.85	8,291.04
Other Income	26.51	0.12	6.06	26.63	6.18
<b>Total Revenue</b>	<b>6,031.05</b>	<b>7,290.42</b>	<b>5,329.59</b>	<b>13,321.48</b>	<b>8,297.22</b>
<b>Expenses</b>					
Direct Expenses	145.41	434.21	153.24	579.62	240.43
Purchases	7,899.88	2,777.57	7,994.12	10,677.46	9,502.64
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-3,718.82	3,221.15	-5,009.28	-497.66	-4,234.78
Production Expense	673.63	317.32	1,423.00	990.95	1,792.55
Employee benefits expense	46.54	20.12	21.81	66.66	40.99
Finance costs	252.24	155.48	151.99	407.72	209.75
Depreciation and amortization expense	142.93	40.00	65.96	182.93	105.96
Administrative Expenses & Selling Expenses	95.04	40.29	37.01	135.33	123.67
<b>Total expenses</b>	<b>6,536.86</b>	<b>7,006.16</b>	<b>4,839.85</b>	<b>12,543.00</b>	<b>7,781.21</b>
Profit before exceptional, extraordinary and prior period items and tax	494.21	284.27	489.74	778.47	516.01
Exceptional items	-	-	-	-	-
Profit before extraordinary and prior period items and tax	494.21	284.27	489.74	778.47	516.01
Extraordinary items	-	-	-	-	-
Profit before prior period items and tax	494.21	284.27	489.74	778.47	516.01
Prior Period Items	-	-	-	-	-
<b>Profit before tax</b>	<b>494.21</b>	<b>284.27</b>	<b>489.74</b>	<b>778.47</b>	<b>516.01</b>
Tax expense:					
Current tax	-	16.00	29.33	55.06	41.50
Deferred tax	-	-	-1.48	-1.78	-1.48
<b>Profit/(loss) for the period from continuing operations</b>	<b>494.21</b>	<b>268.27</b>	<b>461.89</b>	<b>725.20</b>	<b>475.99</b>
Profit/(loss) from discontinuing operations	-	-	-	-	-
Tax expense of discontinuing operations	-	-	-	-	-
Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-
<b>Profit/(loss) for the period</b>	<b>494.21</b>	<b>268.27</b>	<b>461.89</b>	<b>725.20</b>	<b>475.99</b>
<b>Other Comprehensive Income</b>					
A. (i) Items that will not be reclassified to Profit and Loss	-10.06	-	-0.25	-10.06	-0.25
(ii) Income tax relating to items that will not be reclassified to Profit and Loss	-2.53	-	0.06	-2.53	0.06
<b>Total Other Comprehensive Income</b>	<b>-7.53</b>	<b>-</b>	<b>-0.18</b>	<b>-7.53</b>	<b>-0.18</b>
<b>Total Comprehensive Income for the period/year</b>	<b>486.68</b>	<b>268.27</b>	<b>462.07</b>	<b>717.67</b>	<b>476.17</b>
<b>Earnings per equity share:</b>					
Basic	6.09	4.05	6.97	8.98	7.18
Diluted	6.09	4.05	6.97	8.98	7.18

For, UPSURGE SEEDS OF AGRICULTURE LIMITED

Arvindkumar J. Kakadia  
Managing Director  
DIN: 06893183

UDIN : 241049978KBIEY6651  
Place : Jamnagar  
Date : 17-05-2024



For, M/s. R B GOHIL & CO  
Chartered Accountants  
FRN No.: 119360W

*R B Gohil*  
Raghuwra Bhalsabbha Gohil  
Partner  
Mem.No.:104997

**UPSURGE SEEDS OF AGRICULTURE LIMITED**

Plot No.17, Shreenathji Industrial Estate, National Highway 8-B, Kuvadva, Rajkot - 360023

**Statements of Assets and Liabilities as at 31 March 2024**

(Rs. in Lakhs)

Particulars	(Audited )	(Audited )
	31/03/2024	31/03/2023
<b>EQUITY AND LIABILITIES</b>		
<b>(A) Shareholders' funds</b>		
Share capital	705.98	705.98
Reserves and surplus	3887.30	3,170.45
Money received against share warrants	-	-
	<b>4593.28</b>	<b>3,876.43</b>
<b>(B) Non-current liabilities</b>		
Long-term borrowings	1312.88	424.39
Deferred tax liabilities (Net)	-	-
Long-term provisions	12.13	2.11
	<b>1325.01</b>	<b>426.50</b>
<b>(C) Current liabilities</b>		
Short-term borrowings	3478.63	4,456.72
Trade payables	463.69	1,149.00
Other current liabilities	657.04	268.25
Short-term provisions	59.79	43.76
	<b>4659.16</b>	<b>5,917.73</b>
<b>TOTAL</b>	<b>10577.44</b>	<b>10,220.66</b>
<b>ASSETS</b>		
<b>(A) Non-current assets</b>		
<b>Property, Plant and Equipment</b>		
Tangible assets	1753.19	1,090.47
Intangible assets	-	-
Capital work-in-progress	-	-
Intangible assets under development	-	-
	<b>1753.19</b>	<b>1,090.47</b>
Deferred tax assets (net)	3.77	1.98
Other non-current assets	14.55	26.73
	<b>18.32</b>	<b>28.71</b>
<b>(B) Current assets</b>		
Current investments	-	-
Inventories	7945.88	7,307.87
Trade receivables	255.09	941.67
Cash and cash equivalents	13.06	610.53
Short-term loans and advances	270.35	51.81
Other current assets	321.55	189.60
	<b>8805.94</b>	<b>9,101.48</b>
<b>TOTAL</b>	<b>10,577.44</b>	<b>10,220.66</b>

For, UPSURGE SEEDS OF AGRICULTURE LIMITED

Arvindkumar J. Kakadia

Managing Director  
DIN: 06893183

UDIN : 24104997BKBIEY6651

Place : Jamnagar

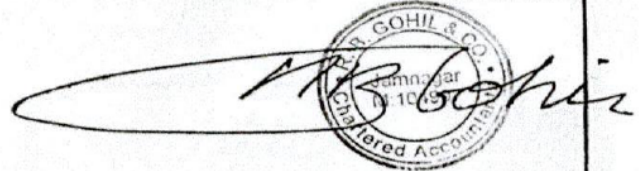
Date : 17-05-2024



For, M/s. R B GOHIL &amp; CO

Chartered Accountants

FRN No.: 119360W



Raghubha Bhalsabbha Gohil

Partner

Mem.No.:104997

**UPSURGE SEEDS OF AGRICULTURE LIMITED**

Plot No.17, Shreenathji Industrial Estate, National Highway 8-B, Kuvadva, Rajkot - 360023

(Rs. in Lakhs)

**Cash Flow Statement for the Period ended on 31 March, 2024**

GROUPS	PARTICULARS	As on 31/03/2024	As on 31/03/2023
		Amount Rs. Audited	Amount Rs. Audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit Before Tax	778.47	514.01
	Adjustments for:		
	Transfer Reserve	-0.83	-
	Profit on Sales of Asset	-0.446	-
	Provision for gratuity	-7.53	0.18
	Depreciation	182.93	105.96
	AIF INTEREST SUBSIDY	-1.50	-
	Bank Charges	25.36	20.47
	Bank Interest paid	382.36	189.27
	<b>Operating Profit before Working Capital Changes</b>	<b>1,358.84</b>	<b>831.90</b>
	Adjustments for:		
	Decrease/(Increase) in Receivables	686.58	-637.83
	Decrease/(Increase) in Loan & Advance	-218.54	261.99
	Decrease/(Increase) in other current Assets	-131.95	-67.37
	Increase/(Decrease) in Provision	26.06	11.17
	Decrease/(Increase) in Inventories	-638.01	-4,607.12
	Increase/(Decrease) in other current liability	388.79	10.52
	Increase/(Decrease) in Payables	-685.31	-27.77
	<b>Cash generated from operations</b>	<b>786.45</b>	<b>-4,224.51</b>
	Income Tax paid	-55.06	-41.50
	<b>Net Cash flow from Operating activities</b>	<b>731.39</b>	<b>-4,266.01</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	-870.81	-555.71
	Proceeds from sale of Fixed Assets -	0.16	-
	Profit on Sales of Asset	0.45	-
	Capital Subsidy Received Fixed Asset	25.00	-
	Increase in Deposit	12.18	-22.38
	<b>Net Cash used in Investing activities</b>	<b>-833</b>	<b>-578.09</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Long term & Short term Borrowings	-89.60	3,382.13
	Proceeds from Issuance of share capital	-	2,280.96
	AIF INTEREST SUBSIDY	1.50	-
	OCI- Employee's Benefits	-	-
	Bank Charges	-25.36	-20.47
	Interest	-382.36	-189.27
	<b>Net Cash used in financing activities</b>	<b>-495.83</b>	<b>5,453.34</b>
	<b>Net increase in cash &amp; Cash Equivalents</b>	<b>-597.46</b>	<b>609.24</b>
	Cash and Cash equivalents at the beginning of the year	610.52	1.28
		<b>13.06</b>	<b>610.52</b>
	<b>Cash &amp; Cash Equivalents</b>		
	Cash in Hand	12.97	0.85
	Cash at Bank	0.09	609.67
	<b>Cash &amp; Cash equivalents at the end of the year</b>	<b>13.06</b>	<b>610.52</b>

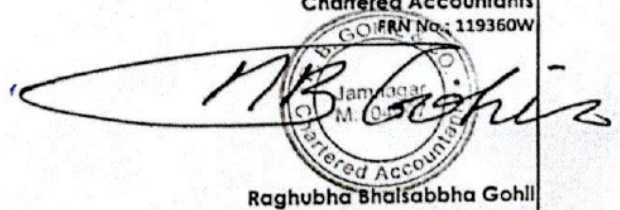
For, UPSURGE SEEDS OF AGRICULTURE LIMITED

Arvindkumar J. Kakadia  
Managing Director  
DIN: 06893183



UDIN: 24104997BKBIEY6651  
Place : Jamnagar  
Date : 17/05/2024

For, M/s. R B GOHIL & CO  
Chartered Accountants



Raghubha Bhalasabha Gohil  
Partner  
Mem.No.:104997

**UPSURGE SEEDS OF AGRICULTUE LIMITED**  
(CIN: U01100GJ2017PLC099597)

**Notes to Financial Results**

1. The above Financial Result and Statement of Assets and Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meeting held on **May 17, 2024**.
2. The Company is in the business of production and processing of Agriculture Hybrid Seeds and therefore the Company's business falls within a single business segment.
3. The Results for the half year ended March 2024 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS") prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
5. The comparative result and other information for the six-month ended March 2024 and September 2023 have been audited or reviewed by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative result provide a true and fair view of its affairs.
6. Previous year/period's figures have been regrouped/reclassified wherever necessary with the current period's classification for comparison.
7. No Investor complaint received during the quarter ended 31/03/2024.

For and on behalf of the Board of Directors

Arvindhbai J. Kakadia  
DIN No.: 06893183  
Place: Kuvadava  
Date: 17 May, 2024





UPSURGE SEEDS OF AGRICULTURE LIMITED

## UPSURGE SEEDS OF AGRICULTURE LIMITED

Plot No. 17, Shreenathji Industrial Estate, National Highway -27, KUVADVA-360 023.  
Dist. Rajkot (Gujarat) INDIA

**E-mail:** info@usalimited.in **Web.:** www.usaseedslimited.com

**Cell:** +91 96879 66796 **CIN No.:** L01100GJ2017PLC099597

Ref. USASEEDS\NSE\FinancialResults2023-24\Declaration

May 17, 2024

To,  
**National Stock Exchange of India Ltd.**

Exchange Plaza,  
Plot no. C/1, G Block,  
Bandra-Kurla Complex,  
Bandra (E) Mumbai - 400 051  
Ph: (022)-26598100-8114

Dear Sir,

**SUB: Declaration As Per Regulation 33(3)(D) Of SEBI (LODR) Regulation, 2015.**

In compliance with regulation 33(3)(d) of SEBI (LODR) Regulation, 2015, We here by state that the Statutory Auditor of the Company M/s. R B GOHIL & CO., Chartered Accountants having FRN: 119360W have issued an Audit Report with Unmodified opinion on the Audited Financial Results of the Company for the Half Year and Financial Year ended March 31, 2024.

Kindly take the same on your Record.

Thanking You.

Yours Faithfully,

**For, Upsurge Seeds of Agriculture Limited**

S.A. KAKADIYA

**Sonalben A. Kakadiya**  
**Whole Time Director &**  
**Chief Financial Officer**  
**(DIN: 07857775)**



**Pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligations Disclosure Requirements) Regulations 2015 and SEBI Circular No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated 13<sup>th</sup> July 2023, details required are provided in below mentioned table:**

1.	<b>Firm Name</b>	M/s. RAKHI DASGUPTA & ASSOCIATES	M/s D M A A AND Associates, Chartered Accountant
2.	<b>Firm Registration No.</b>	FRN: S2019WB692200	Firm Registration No. 159516W
3.	<b>Details of Appointment</b>	Re-appointment as a <b>Secretarial Auditor</b>	Appointment as an <b>Internal Auditor</b>
4.	<b>Reason for change viz. appointment, resignation, removal, death or otherwise;</b>	Re-appointment as a Secretarial Auditor	Appointment as an Internal Auditor
5.	<b>Date of appointment/cessation (as applicable) &amp; term of appointment;</b>	Date of Re-Appointment: 17-05-2024 Term: For the F.Y 2023-24	Date of Appointment: 17-05-2024 Term: For the F.Y 2024-25
6.	<b>Brief profile (in case of appointment);</b>	M/s RAKHI DASGUPTA & ASSOCIATES, Practicing Company Secretaries (FRN: S2019WB692200) are based at Kolkata and is a Peer Reviewed firm of Practicing Company Secretaries. The Firm has vast experience of more than 11 years in the field of corporate compliance issues, due diligence, litigations; Secretarial Audit, CSR Audit.  Clientele of the said firm includes esteemed Public Companies, Govt. Undertakings, Listed Companies, LLPs, NGOs and Private Companies.	<b>M/s. D M A A AND ASSOCIATES</b> is a Partnership Firm, catering to Domestic clients with a broad range of services in Domestic taxation, Regulatory and Advisory services. The team at the firm has dedicated and various experienced professionals and associates.  The firm is successfully catering to various clients across the industry like banking & finance, automation industry, Information Technology & IT Enabled Services, Advertising, Real Estate and etc...
7.	<b>Disclosure of relationships between directors (in case of appointment of a director)</b>	N.A.	N.A.