



CIN: U70100KA2011PTC061599

## HIREN WAHEN BUILDTECH Pvt. Ltd.

October 23, 2024

To,  
The Manager,  
Listing Department,  
Bombay Stock Exchange Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai -400001.

### **BSE Script Code – 975302**

**Sub:** Outcome of Board Meeting of Hiren Wahan Buildtech Private Limited ("the Company").

**Reference:** Regulation 51(2) and Regulation 52 (read with Part B of Schedule III) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir / Madam,

Pursuant to the provisions of Regulation 51(2) and Regulation 52 (read with Part B of Schedule III) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR"), and in continuation to our intimation dated October 15, 2024, this is to inform you that the Board of Directors of the Company at their meeting held today i.e. on October 23, 2024 which commenced at 11 a.m. and concluded at 02.00 p.m have approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024.

Further as per SEBI LODR, the following are enclosed:

- a. Un-audited Financial Results for the quarter and half year ended September 30, 2024 pursuant to Regulation 52(1) of SEBI LODR, including the notes, disclosures under Regulation 52(4) of SEBI LODR along with Limited Review Report thereon as **Enclosure 1.**
- b. Disclosure of Security cover as of September 30, 2024, pursuant to Regulation 54(2) of SEBI LODR as **Enclosure 2.**
- c. Disclosures of Statement of utilization of issue proceeds and deviations statement disclosing material deviation(s) (if any) in the use of issue proceeds of non-convertible securities from the objects of the issue under Regulation 52(7) and Regulation 52(7A) respectively of SEBI LODR as **Enclosure 3.**

The above information along with the relevant documents shall also be made available on the Company's website <https://www.hwbuildtech.com>. You are requested to kindly take the above information on your records.

Thanking You,

**For Hiren Wahan Buildtech Private Limited**

**Narendra Kalahasthi Babu**  
**Director**  
**DIN: 01477343**

**Place: Bangalore**

**CC: Beacon Trusteeship Limited**  
**5W, 5th Floor, The Metropolitan,**  
**Bandra Kurla Complex, Bandra (East),**  
**Mumbai-400051.**

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended).**

**Review Report to  
The Board of Directors  
M/s Hiren Wahan Buildtech Private Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Hiren Wahan Buildtech Private Limited (the "Company") for the quarter ended and Half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, AS25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 and based on the consideration of the other reports 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 Accounting Standards (AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**5. Emphasis of Matter**

We draw your attention to Note to the Financial Results which explains the management's assessment of the financial impact due to the lock-down and other restrictions and conditions related to the COVID -19 pandemic situation, for which a definitive assessment of the impact in the subsequent period is highly dependent upon circumstances as they evolve. Our opinion is not modified in respect of this matter.

Amount spent for TDR purchase and cost of construction for additional floors amounting to Rs 2327.01 Lacs as on 30.09.2024 in M/s Hiren Wahan Buildtech Firm yet to be approved by Approving Authority.

**6. Other Matter**

The accompanying Statement includes Company's share of net profit after tax of Rs.5.08 Lakhs for the Half yearly ended September 30, 2024 as considered in the Statement. Our conclusion on the Statement is not modified in respect of the above matter.

**For P Ganesh Kumar & Associates,**  
Chartered Accountants,  
ICAI Firm Reg No.026030S



**P T Ganesh Kumar**  
Proprietor  
ICAI Membership Number: 262593  
UDIN: 24262593BKAZCV7506



Place: Bangalore  
Date: 23/10/2024.

Statement of Standalone Unaudited Financial Results for the Half Yearly Ended 30 September 2024

Sl No	Particulars	Quarter Ended		Half Yearly Ended	Year Ended
		30-09-2024 (Unaudited)	30-09-2023 (Audited)	30-09-2024 (Unaudited)	31-03-2024 (Audited)
1	Income				
	Revenue from operations	-	51.51	-	52.06
	Other income	264.30	29.11	513.38	256.33
	Total income	264.30	80.61	513.38	308.39
2	Expenses				
	(Increase)/ decrease in inventory	-	-	-	23.30
	Development Expenses	-	16.78	-	-
	Employee benefits expense	-	-	489.33	224.45
	Finance costs	259.10	-	-	0.02
	Depreciation and amortisation expense	-	-	18.94	14.82
	Other expenses	8.84	0.55	508.27	262.59
	Total expenses	267.94	17.33	-	-
3	Profit before exceptional items (1-2)	-3.65	63.28	5.11	45.80
4	Exceptional items	-	-	-	-
5	Profit before tax (3+4)	-3.65	63.28	5.11	45.80
6	Tax expense				
	Current tax	-	10.13	0.03	3.80
	Deferred tax	-	-	-	0.09
	Total tax expenses	-	10.13	0.03	3.89
7	Net profit for the period/ year (5-6)	-3.65	53.15	5.08	41.91
8	Other comprehensive income				
	Items that will not be reclassified to profit or loss	-	-	-	-
	Remeasurements of the defined benefit liabilities	-	-	-	-
	Tax impact	-	-	-	-
	Total comprehensive income for the period/ year	-	-	-	-
9	[Comprising Net profit for the period / year and Other comprehensive income (after tax)] (7+8)	-3.65	53.15	5.08	41.91
10	Paid-up equity share capital (Face Value of Rs.10/- per Share)	10.00	10.00	10.00	10.00
11	Earnings Per Share*(Face Value of Rs.10/- per share)				
	a) Basic	-3.65	53.15	5.08	41.91
	b) Diluted	-3.65	53.15	5.08	41.91
12	Ratios and Other Disclosure* (Refer Note 5)				
	a) Debt	5,522.10	22.10	5,522.10	5,009.01
	b) Net worth	238.59	234.67	238.59	233.51
	c) Reserves excluding revaluation reserve	228.59	233.67	228.59	223.51
	d) Debenture redemption reserve (DRR)	NA	NA	NA	NA
	e) Debt equity ratio	23.14	0.09	23.14	21.45
	f) Debt service coverage ratio	0.09	2.86	1.01	1.20
	g) Interest service coverage ratio	0.99	NA	1.01	1.20
	h) Capital redemption reserve / DRR	NA	NA	NA	NA
	i) Current ratio	3.36	1.96	3.36	6.52
	j) Long term debt to working capital	29.91	0.26	29.91	10.25
	k) Bad debts to accounts receivable ratio	NA	NA	NA	NA
	l) Current liability ratio	0.01	0.80	0.01	0.02
	m) Total debt to total assets	0.96	0.32	0.96	0.96
	n) Debtors turnover	NA	NA	NA	NA
	o) Inventory turnover	NA	NA	NA	NA
	p) Operating margin %	-	1.23	-	5.19
	q) Net profit margin %	-0.01	0.66	-	0.14
	See accompanying notes to financial results				

In terms of our report attached.  
For P Ganesh Kumar & Associates  
Chartered Accountants  
Firm Reg.No. : 0260305

P T Ganesh Kumar  
Proprietor  
Membership.No: 262593  
Place: Bangalore  
Date : 23/10/2024  
UDIN: 2426593BKAZCV7506



FOR HIREN WAHEN BUILDTECH PVT LTD

Narendra Babu K  
Director  
DIN: 01477343

Soujanya Reddy  
Director  
DIN: 07900846



CIN: U70100KA2011PTC061599

**HIREN WAHEN BUILDTECH Pvt. Ltd.****Notes:**

1. The above financial results have been prepared in accordance with the requirements of Regulation 52 of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 as amended and the Indian Accounting Standards ("IND AS") notified under Companies (Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016, prescribed under section 133 of the Companies Act 2013 ('the Act') read with relevant rules thereunder and the other accounting principles generally accepted in India.

The disclosures as per Regulation 52(4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 for the quarter and half year ended September 30, 2024 are enclosed as **Annexure**.

2. The above financial results have been approved by the Board at its Meeting held on October 23, 2024.
3. The statutory auditors of the Company P Ganesh Kumar and Associates, Chartered Accountants have carried out limited review of the aforesaid results.
4. The figures for the quarter and half year ended September 30, 2024, were subject to limited review by Statutory Auditors of the Company.
5. Previous year/ period figures have been regrouped/ rearranged wherever necessary to conform to the current period figures.
6. Statement of assets and liabilities:

**Statement of assets and liabilities for the quarter and half ended September 30, 2024**

Particulars	September 30, 2024 (Unaudited)(Rs. In Lakhs)	March 31, 2024 (Audited) (Rs. In Lakhs)
<b>Shareholders' Funds</b>		
Share Capital	10.00	10.00
Reserves and Surplus	228.588	223.508
<b>Total</b>	<b>238.588</b>	<b>233.508</b>
<b>Non-Current Liabilities</b>		
Long Term Borrowings	5500.00	4900.00
Other Long-term Liabilities	22.100	22.100
<b>Total</b>	<b>5522.100</b>	<b>4922.10</b>
<b>Current Liabilities</b>		
Trade Payables	4.985	10.506
Other Current liabilities	70.664	70.436
Short Term Provisions	2.492	5.390
<b>Total</b>	<b>78.140</b>	<b>86.332</b>
<b>Total Equity and Liabilities</b>	<b>5838.828</b>	<b>5241.939</b>
<b>Assets</b>		
Fixed Assets	0.601	0.601
Non Current Investments	5574.94	4674.32
Deferred Tax Assets(Net)	0.536	0.536
<b>Current Assets</b>		
Trade Receivables	2.997	2.939
Cash and Cash Equivalents	32.276	335.117
Short Term Loans and advances	227.479	228.424
<b>Total</b>	<b>262.751</b>	<b>566.48</b>
<b>Total Assets</b>	<b>5838.828</b>	<b>5241.939</b>



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**HIREN WAHEN BUILDTECH Pvt. Ltd.**

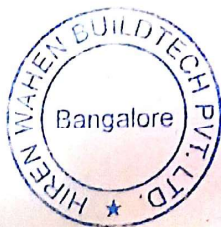
## 7. Statement of Cash Flow:

**Statement of Cash Flow for the quarter and half ended September 30, 2024**

Particulars	September 30, 2024 (Unaudited) (Rs. In Lakhs)	September 30, 2023 (Audited) (Rs. In Lakhs)
<b>Cash flow from Operating Activities</b>		
Net Profit Before Tax	5.11	46
Adjustments:		
Interest and Other Income	(493.53)	(256)
Interest and Finance Charges	489.33	224
<b>Changes in Working Capital</b>		
Trade Receivables	(0.06)	66
Loans and advances	489.33	10
Trade Payables	(5.52)	(27)
Loans(Liabilities)	-	4900
Other Current Assets	0.58	2
Non Current Assets	(900.62)	(4532)
Other Liabilities& Provisions	(3.25)	(138)
Income Taxes Paid	(0.03)	(4)
<b>Net Cash Generated by Operating Activities</b>	<b>(907.04)</b>	<b>291</b>
<b>Cash Flow from Investing Activities</b>		
Interest Income	493.53	256
<b>Net Cash Used in Investing Activities</b>	<b>493.53</b>	<b>256</b>
<b>Cash flow from Financing Activities</b>		
Issuance of Debt Capital	600.00	0
Issuance of Additional Share Capital	0.00	9
Interest & Finance Cost	(489.33)	(224)
<b>Net Cash Used in Financing Activities</b>	<b>110.67</b>	<b>(215)</b>
<b>Net (Decrease) / Increase in Cash and Cash Equivalents</b>	<b>(302.84)</b>	<b>332</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>335.12</b>	<b>3</b>
<b>Cash and Cash Equivalents at the end of the Reporting Period</b>	<b>32.28</b>	<b>335</b>

For Hiren Wahan Buildtech Private Limited

Narendra Kalahasthi Babu  
Director  
DIN: 01477343



Place: Bangalore  
Date: 23/10/2024

CC: Beacon Trusteeship Limited  
5W, 5th Floor, The Metropolitan,  
Bandra Kurla Complex, Bandra (East),  
Mumbai-400051.



CIN: U70100KA2011PTC061599

**HIREN WAHEN BUILDTECH Pvt. Ltd.****ANNEXURE****Disclosure as per Regulation 52(4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015**

We are pleased to submit following information pursuant to Regulation 52(4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015: **Amounts in Lakhs**

<b>Item(s) required to be disclosed under Regulation 52(4) of SEBI (LODR) 2015</b>	<b>Details Particulars for the quarter and half ended September 30, 2024</b>
Debt-equity ratio	23.14
Debt service coverage ratio	11.17
Interest service coverage ratio	0.99
Outstanding redeemable preference shares (quantity and value)	NA
Capital redemption reserve/debenture redemption reserve	NA
Net worth	238.58
Net profit after tax	5.081
Earnings per share	5.081
Current ratio	3.3626
Long term debt to working capital	29.912
Bad debts to Account receivable ratio	NA
Current liability ratio	0.0134
Total debts to total assets	0.9591
Debtor's turnover	NA
Inventory turnover	NA
Operating margin (%)	NA
Net profit margin (%)	0.01



Annexure I:

a) Revised Format for Security Cover Certificate

Column A	Column B	Column C <sup>i</sup>	Column D <sup>ii</sup>	Column E <sup>iii</sup>	Column F <sup>iv</sup>	Column G <sup>v</sup>	Column H <sup>vi</sup>	Column I <sup>vii</sup>	Column J	Column K	Column L	Column M	Column N	Column O
Particulars		Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
	Description of asset for which this certificate relate	Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari- Passu charge (excluding items covered in column F)		debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis (In Crores)	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets <sup>viii</sup>	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Total Value(=K+L+M+ N) (In Crores)
												Relating to Column F		
		Book Value (In Crores)	Book Value	Yes/ No	Book Value	Book Value								
ASSETS														
Property, Plant and Equipment														
Capital Work-in-Progress														
Right of Use Assets														



Goodwill															
Intangible Assets															
Intangible Assets under Development															
Investments	Non-Current Investments (specifically its Interest in the partnership firm naming Hiren Wahan Buildtech Capital) amounting to 74.12% interest in the partnership firm	55								85.58				85.58	
Loans															
Inventories															
Trade Receivables															
Cash and Cash Equivalents															
Bank Balances other than Cash and Cash Equivalents															
Others	Mortgage of commercial space admeasuring									33.86				33.86	



	17,529 sqft located at 2nd floor of Building 3 in Prestige Featherlite Techhub *														
	95% Shareholding of Hiren Wahren Buildtech Private Limited									0.095				0.095	
	Hypothecation of 25.88 % of Partnership interest in M/s Hiren Wahren Buildtech (Developer) by L PRAKASH *									29.88				29.88	
Total										149.42				149.42	
LIABILITIES															
Debt securities to which this certificate pertains															



Other debt sharing pari-passu charge with above debt		not to be filled													
Other Debt															
Subordinated debt															
Borrowings															
Bank															
Debt Securities															
Others															
Trade payables															
Lease Liabilities															
Provisions															
Others															
Total															
Cover on Book Value															
Cover on Market Value <sup>ix</sup>															

		<b>Exclusive Security Cover Ratio</b>	2.72		<b>Pari-Passu Security Cover Ratio</b>										
<p>i. This column shall include book value of assets having exclusive charge and outstanding book value of debt for which this certificate is issued.</p> <p>ii. This column shall include book value of assets having exclusive charge and outstanding book value of all corresponding debt other than column C.</p> <p>iii. This column shall include debt for which this certificate is issued having any pari passu charge - Mention Yes, else No.</p> <p>iv. This column shall include a) book value of assets having pari-passu charge b) outstanding book value of debt for which this certificate is issued and c). other debt sharing pari- passu charge along with debt for which certificate is issued.</p> <p>v. This column shall include book value of all other assets having pari passu charge and outstanding book value of corresponding debt.</p> <p>vi. This column shall include all those assets which are not charged and shall include all unsecured borrowings including subordinated debt and shall include only those assets which are paid-for.</p> <p>vii. In order to match the liability amount with financials, it is necessary to eliminate the debt which has been counted more than once (included under exclusive charge column as also under pari passu). On the assets side, there shall not be elimination as there is no overlap.</p> <p>viii. Assets which are considered at Market Value like Land, Building, Residential/ Commercial Real Estate to be stated at Market Value. Other assets having charge to be stated at book value/Carrying Value.</p> <p>ix. The market value shall be calculated as per the total value of assets mentioned in Column O.</p>															

**b) ISIN wise Details**[illegible]



c) Comparison with previous quarter

Security Cover of previous Quarter – June 2024	Security Cover of current Quarter – September 2024	Is there any reduction in the computed value of security cover in comparison to the previous quarter or previously calculated security cover (Yes / No)	If yes, please state the reason for such variation
2.72	2.72		

\*Note: Security given by the Mr. L Prakash who is a partner in the frim (Hiren Wahren Buildtech)

- Note – 1. Based on documents Produced before us.  
2. Issued at the request of of Hiren Wahren Buildtech Private Limited.

For P Ganesh Kumar & Associates,  
Chartered Accountants,  
ICAI Firm Reg No.026030S

PALLEDA TIRUMALA  
GANESH KUMAR

Digitally signed by PALLEDA  
TIRUMALA GANESH KUMAR  
Date: 2024.10.24 13:17:43  
+05'30'

CA P T Ganesh Kumar  
Proprietor  
ICAI Membership Number: 262593  
UDIN: 24262593BKAZCX8943

Place: Bangalore  
Date: 23/10/2024.



CIN: U70100KA2011PTC061599

**HIREN WAHEN BUILDTECH Pvt. Ltd.****A. Statement of utilisation of issue proceeds:**

Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised	Funds utilized	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remark , if any
1	2	3	4	5	6	7	8	9	10
Hiren Wahan Buildtech Private Limited	INE051Q07019	Private Placement	Non-Convertible Securities	28-12-2023	40,00,00,000	40,00,00,000	No	NA	NA
Hiren Wahan Buildtech Private Limited	INE051Q07019	Private Placement	Non-Convertible Securities	07-02-2024	9,00,00,000	9,00,00,000	No	NA	NA
Hiren Wahan Buildtech Private Limited	INE051Q07019	Private Placement	Non-Convertible Securities	25-06-2024	6,00,00,000	6,00,00,000	No	NA	NA

**B. Statement of deviation / variation in use of Issue proceeds**

Particulars	Remarks		
Name of Company	Hiren Wahan Buildtech Private Limited		
Mode of fund raising	Private placement	Private placement	Private placement
Type of instrument	Non-Convertible Securities	Non-Convertible Securities	Non-Convertible Securities
Date of raising funds	28-12-2023	07-02-2024	25-06-2024
Amount raised	40,00,00,000	900,00,000	600,00,000
Report filed for quarter ended	Yes	Yes	Yes
Is there a deviation/ variation in use of funds raised?	No	No	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	No	No	No
If yes, details of the approval so required?	NA	NA	NA
Date of approval	NA	NA	NA
Explanation for the deviation/ variation	NA	NA	NA
Comments of the audit committee after Review	NA	NA	NA
Comments of the auditors, if any	NA	NA	NA



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## HIREN WAHEN BUILDTECH Pvt. Ltd.

Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:

Original object	Modified object, if any	Original allocation	Modified allocation, if any	Funds utilised	Amount of deviation/ variation for the quarter according to applicable object (in Rs. crore and in %)	Remarks, if any
For Construction, Acquisition of TDR and Repayment of existing Loan	No	55 crores	NA	55 crores	NA	NA

Deviation could mean:

- Deviation in the objects or purposes for which the funds have been raised.
- Deviation in the amount of funds actually utilized as against what was originally disclosed.

**For Hiren Wahan Buildtech Private Limited**

**Narendra Kalahasthi Babu**  
**Director**  
**DIN: 01477343**

**Place: Bangalore**

**CC: Beacon Trusteeship Limited**  
**5W, 5th Floor, The Metropolitan,**  
**Bandra Kurla Complex, Bandra (East),**  
**Mumbai-400051**



**P GANESH KUMAR AND ASSOCIATES**  
CHARTERED ACCOUNTANTS

**Utilisation Certificate**

I **P T Ganesh Kumar** Chartered Accountant practicing in the name of **P Ganesh Kumar & Associates** as sole proprietor in Bangalore. I hereby certify that the following information pertains to **HIREN WAHEN BUILDTECH PRIVATE LIMITED** from the examination of the Book of Accounts and other relevant records/documents/information of the applicant.

Statement of utilization of proceeds of Senior, secured, rated, listed, non-convertible debentures for the Half Yearly ended September 30, 2024 as per Chapter V for 52 (7) of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015.

The Funds amounting to INR 55 Crores raised during the Period from 26<sup>th</sup> December 2023 to 30<sup>th</sup> September 2024 through issue of privately placed Senior, secured, rated, listed, non-convertible Debentures were utilized by the company as per the terms of the offer letter / information memorandum i.e., for Construction, Acquisition of TDR and repayment of existing loan.

There is no material deviation to be disclosed under Clause 52(7A) SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015.

Thanking you

**P Ganesh Kumar & Associates**

Chartered Accountant

Firm Reg No. 026030S

**P T Ganesh Kumar**

Proprietor

**ICAI Membership No. 262593**

**UDIN: 24262593BKAZCW2236**

**Place: Bangalore**

**Date: 23/10/2024.**



#424, 19<sup>TH</sup> B CROSS, JAYANAGR 3<sup>RD</sup> BLOCK, BANGLORE-560011  
MOBILE-7411234558, E-MAIL: PTG868@GMAIL.COM