

The meeting of the Board of Directors commenced at 10:00 AM and concluded at 5:30 PM.

Respectfully,
for Loop Group Limited

Thanking You,

Yours Faithfully
for Loop Group Limited



S. K. Kati
Managing Director
094 08102734



Balance Sheet

As at 31st March 2014

	Rs.	Rs.
ASSETS		
Fixed Assets		
Land & Buildings	1,00,000	1,00,000
Plant & Machinery	50,000	50,000
Investments	50,000	50,000
Prepaid Expenses	10,000	10,000
Other Fixed Assets	0	0
Total Fixed Assets	2,10,000	2,10,000
Current Assets		
Stocks	1,00,000	1,00,000
Debtors	50,000	50,000
Creditors	10,000	10,000
Prepaid Expenses	10,000	10,000
Other Current Assets	0	0
Total Current Assets	1,70,000	1,70,000
Total Assets	3,80,000	3,80,000
LIABILITIES		
Capital		
Share Capital	2,00,000	2,00,000
Reserves	1,80,000	1,80,000
Total Capital	3,80,000	3,80,000
Liabilities		
Long Term Liabilities		
Secured Loans	0	0
Unsecured Loans	0	0
Other Long Term Liabilities	0	0
Total Long Term Liabilities	0	0
Current Liabilities		
Trade Payables	1,00,000	1,00,000
Short Term Loans	0	0
Other Current Liabilities	0	0
Total Current Liabilities	1,00,000	1,00,000
Total Liabilities	3,80,000	3,80,000

1. The figures are subject to audit and shall be subject to the audit of the auditors.
 2. The corresponding entries for the year ended 31st March 2013 are as follows.
 3. The figures are in Rupees unless otherwise stated.

Prepared by:
 Chartered Accountant
 No. 12345
 Date: 31/03/2014
 Place: Mumbai



Not valid without the seal of the Director
 Jointly Signed
 & By the Board of Directors

(Signature)
 Director
 Company Name
 No. 12345

(Signature)
 Director
 Company Name
 No. 12345

(Signature)
 Director
 Company Name
 No. 12345

(Signature)
 Director
 Company Name
 No. 12345



Accounting sheet

Accounting sheet for the year ended 31st March 2014

	2013	2012
Assets		
Fixed Assets		
Land & Buildings	1000	1000
Plant & Machinery	2000	2000
Investment	1000	1000
Stock	1000	1000
Debtors	1000	1000
Prepaid Expenses	1000	1000
Other Assets	1000	1000
Total	7000	7000
Liabilities		
Capital		
Share Capital	5000	5000
Reserves	2000	2000
Total	7000	7000
Income Statement		
Revenue	10000	10000
Expenses	(8000)	(8000)
Profit	2000	2000
Balance Sheet		
Assets	7000	7000
Liabilities	7000	7000

Prepared by the student of the Institute of Cost Accountants of India

Name of the student
 Roll Number
 Date
 Signature of the student



Name of the student
 Roll Number
 Date
 Signature of the student

Name of the student
 Roll Number
 Date
 Signature of the student

Name of the student
 Roll Number
 Date
 Signature of the student



1994-1995
Madhya Pradesh (Punjab) Ltd.
Annual Report 1994-95

Page 10

Particulars	1994-95			1993-94	
	Rs. Lakhs	Rs. Lakhs	Rs. Lakhs	Rs. Lakhs	Rs. Lakhs
Total					
1. Revenue					
- From Government	1000	1000	1000	1000	1000
- From State Bank of India	500	500	500	500	500
- From other sources	100	100	100	100	100
Total	1500	1500	1500	1500	1500
2. Capital					
- From Government	1000	1000	1000	1000	1000
- From State Bank of India	500	500	500	500	500
- From other sources	100	100	100	100	100
Total	1500	1500	1500	1500	1500
3. Reserves					
- From Government	1000	1000	1000	1000	1000
- From State Bank of India	500	500	500	500	500
- From other sources	100	100	100	100	100
Total	1500	1500	1500	1500	1500
4. Liabilities					
- From Government	1000	1000	1000	1000	1000
- From State Bank of India	500	500	500	500	500
- From other sources	100	100	100	100	100
Total	1500	1500	1500	1500	1500

1. The total revenue of the company for the year 1994-95 is Rs. 1500 Lakhs. This is a 10% increase over the revenue of Rs. 1350 Lakhs for the year 1993-94. The increase is due to the increase in the revenue from the Government and the State Bank of India.

2. The total capital of the company for the year 1994-95 is Rs. 1500 Lakhs. This is a 10% increase over the capital of Rs. 1350 Lakhs for the year 1993-94. The increase is due to the increase in the capital from the Government and the State Bank of India.

3. The total reserves of the company for the year 1994-95 is Rs. 1500 Lakhs. This is a 10% increase over the reserves of Rs. 1350 Lakhs for the year 1993-94. The increase is due to the increase in the reserves from the Government and the State Bank of India.

4. The total liabilities of the company for the year 1994-95 is Rs. 1500 Lakhs. This is a 10% increase over the liabilities of Rs. 1350 Lakhs for the year 1993-94. The increase is due to the increase in the liabilities from the Government and the State Bank of India.

Approved by
 Director
 Madhya Pradesh (Punjab) Ltd.



For and on behalf of
 Madhya Pradesh (Punjab) Ltd.
 Director
 Madhya Pradesh (Punjab) Ltd.



Local Council Budget

Executive Budget for 2011/12

Account	Units	2011/12	
		2011/12	2010/11
6. ADMIN		10,011,000	10,011,000
6.1. GENERAL ADMIN			
1. Council and Sub-committees	1	1,500,000	1,500,000
2. Capital Works Program	1	20,000	20,000
3. Finance Dept			
- Treatment	1	20,000	20,000
- Other Finance Dept	1	2,000,000	2,000,000
6.2. OTHER ADMIN		1,000,000	1,000,000
TOTAL 6.1 & 6.2		3,520,000	3,520,000
7. COMMUNITY ADMIN			
1. Community	1	4,200,000	4,200,000
2. Community			
- 1. Community	1	20,000	20,000
- 2. Community	1	2,000,000	2,000,000
7.1. COMMUNITY ADMIN		4,220,000	4,220,000
TOTAL 7.1 & 7.2		4,220,000	4,220,000
8. SOCIAL AND HOUSING			
8.1. HOUSING			
1. Social Housing	1	1,500,000	1,500,000
2. Social Housing	1	2,000,000	2,000,000
8.1.1. HOUSING		3,500,000	3,500,000
8.2. SOCIAL			
1. Social	1	1,000,000	1,000,000
2. Social	1	2,000,000	2,000,000
3. Social	1	2,000,000	2,000,000
8.2.1. SOCIAL		5,000,000	5,000,000
TOTAL 8.1 & 8.2		8,500,000	8,500,000
9. COMMUNITY SERVICES			
1. Community Services	1	1,000,000	1,000,000
2. Community Services	1	2,000,000	2,000,000
3. Community Services	1	2,000,000	2,000,000
9.1. COMMUNITY SERVICES		5,000,000	5,000,000
TOTAL 9.1 & 9.2		5,000,000	5,000,000
TOTAL 6.1 & 6.2		3,520,000	3,520,000

1. Summary of the budget for the year ending 31/03/2012
 2. The budget is subject to the approval of the Council
 3. The budget is subject to the approval of the Council
 4. All figures are in pounds

2011/12
 Date of Adoption
 15/03/2011




Mayor
 15/03/2011

Date of Adoption
 15/03/2011

2011/12
 Date of Adoption
 15/03/2011




15/03/2011
 Date of Adoption
 15/03/2011


 15/03/2011


 15/03/2011



Date of Adoption
 15/03/2011

Independent Letters Report on the Quarterly and Year to Date Consolidated Financial Statements of the Company pursuant to Regulation 32 of the 2015 Listing Regulations and Disclosure Requirements (Regulations, 2015), as amended.

To
 The Board of Directors of
 LAMU COMPANY LIMITED

Dear Madam Sir:

We have audited the accompanying statement of quarterly and Year to Date Consolidated Income, results of LAMU COMPANY LIMITED ("the Company") for the quarter and year ended March 31, 2021 ("Statement"). LAMU Company Limited is required to comply with the requirements of Regulation 32 of the 2015 Listing Regulations and Disclosure Requirements (Regulations, 2015), as amended (the "Listing Regulations").

We our opinion refer to the text of our report and according to the disclosures given for a listed Companies Income Statement except for the matters described in the text for Qualified Opinion which are not in primary importance to you.

1. Includes the annual financial results of the following entities:

- a) Lamu Ocean Limited (holding company)
- b) Lamu Special Assets Limited (wholly owned subsidiary company)
- c) Lamu Special Resources Private Limited (wholly owned subsidiary company)

2. are prepared in accordance with the requirements of the Listing Regulations in the manner and

3. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net assets and other performance figures and other financial information of the company for the quarter and year ended MARCH 31, 2021.

Notes for Qualified Opinion

We conducted our audit of the Consolidated Income Statement in accordance with the Standards on Auditing (SAs) specified under section 143(3) of the Companies Act, 2013 (the Act). Our responsibility under these Standards are further extended in the "Auditor's Responsibilities for the audit of the Consolidated Financial Statement" 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 related to our audit of the Consolidated financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our audit duties in accordance with these requirements and the Code of Ethics. The specific details about our nature, we have detailed in our report and approach to provide a basis for our opinion.

1. In the absence of proper records, records and supporting documents, we are unable to ascertain the veracity of the equity, dividend, and retention of members, as of March 31, 2021. As informed to us, the members are not entitled to participate in the company's operations, profits, dividends, etc. We are unable to determine the impact on the end of goods and, loss for the period, equity members, and related transactions in the business.

2. Being the audit, the company has not provided copies to its wholly owned subsidiary Lamu Special Private Limited. However, the Company has not taken legal advice, and has not complied with written statutory requirements relating to the said entities, as required under applicable provisions of the Companies Act, 2013 and Rules thereunder. In the absence of the above companies and supporting documents, we are unable to comment on the compliance, appropriateness, and regulatory compliance of the said entities, as well as any consolidated financial information thereon.



- The Company has given a significant amount of time to the production of its financial statements in order to ensure an appropriate review. As we, there are limitations of the time given, which may be consistent with the best practice, allowing sufficient resources for the review and the quality of the financial statements. The provision of information has been reviewed to ensure it is consistent with the IFRS in the absence of adequate evidence, in an effort to determine the accuracy of the carrying amount of the balances and to provide input on the underlying business.
- During the previous financial year, the Company reviewed the risk of audit in its additional "Joint Special Financial Review". However, we believe that as of March 31, 2024, the legal limitations for the preparation of the audit have not been completed. In the absence of a regulated and clear and the subsequent benefits of supply, we are unable to obtain sufficient appropriate evidence to determine whether the preparation of the audit has taken place in relation to the risk and to ensure that any necessary have been effectively transferred to the relevant parties. Hence, the Company has not yet obtained evidence of the elements and can therefore not be held of having pending completion of the legal work's formalities.
- The Company has not assessed the recoverable amount under IAS 36 ("Impairment of Assets") regarding its legal recoverable amounting for a period exceeding three years, as required under Ind AS 36 ("Financial Instruments"), in the absence of adequate evidence and provision for IAS 36, we are unable to determine the impact of the carrying value of trade receivables, profit loss for the year and other related disclosures in the financial statements.

Responsibilities of Management's and Those Charged with Governance for the Consolidated Financial Results

The Statement has been prepared on the basis of the Consolidated Financial Statements. The Company's Board of Directors are responsible for the preparation of those consolidated financial results that give a true and fair view of the performance and financial position and other financial information in accordance with the accounting and measurement principles applicable under Indian Accounting Standards, prescribed under Section 133 of the Companies Act 2013 read with the Rules framed thereunder and other accounting standards generally accepted in India and in compliance with Regulation 33 of the SEBI Regulations.

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 providing and supporting financial and other information, as well as the preparation of appropriate accounting records, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls that will provide confidence to the Board and assurance and compliance of the accounting records, records of the production and maintenance of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which may be used for the purpose of preparation of the Consolidated financial results by the directors of the company, as allowed.

In preparing the Consolidated financial statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, related matters including where and why the going concern basis of accounting under the Board of Directors' control may not be suitable. The Company, or its legal advisors, or its tax advisors, or its financial advisors, or its other advisors, are not responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, related matters including where and why the going concern basis of accounting under the Board of Directors' control may not be suitable. The Company, or its legal advisors, or its tax advisors, or its other advisors, are not responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, related matters including where and why the going concern basis of accounting under the Board of Directors' control may not be suitable.

The Board of Directors are responsible for ensuring the Company's financial reporting process.

Further Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results, which 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 absolute. The audit conducted in accordance with the law 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 Consolidated financial results.

As part of an audit in accordance with the law, we exercise professional judgment and maintain professional skepticism throughout the audit. We are:

- alert and skeptical for the risk of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that may be



management to provide a key to our system. The risk of the existing controls (including the existing key) is higher than for any resulting new control, as there may be control weakness, design, internal control, miscommunication, or the nature of the business.

- Develop an understanding of internal controls needed in order to evaluate whether to design audit procedures that are appropriate in the circumstances, under Andrew Williams' direction, but not sole responsibility for ensuring our opinion on whether the company has adequate internal financial controls related to financial statements is clear and the appropriateness of the nature of such controls.
- Evaluate the appropriateness of assessing procedures used and the reasonableness of assessing controls and to justifiably make a mark for the Board of Directors.
- Evaluate the appropriateness and reasonableness of the process used by the Board of Directors in terms of the requirements associated under Regulation II of the 2002 Regulations.
- Conduct an analysis of the appropriateness of the Board of Directors' use of the going concern basis of accounting based on the audit evidence obtained, including a review of what risks could be added to a list of conditions that may lead to significant doubt over the Company's ability to continue as a going concern. This includes the assessment of liquidity issues, the directors' financial performance in our auditors' report to the shareholders during the financial year and, if such matters are indicated, to identify our opinion. Our conclusions are based on the audit evidence obtained in the course of our auditors' report, including subsequent events or conditions that occurred during the year to our date as a going concern.
- Evaluate the control procedures, structure and content of the Consolidated Financial Results, including the statements, and whether the Financial Results represents the underlying transactions and events in a manner that are true and fair presentation.
- Develop sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

The audit process will also include other matters such as, among other matters, the general audit and control of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during the audit.

We also provide other services with companies with a statement that we have complied with relevant ethics requirements regarding independence, and its communication with them as a relationship and other matters that may otherwise be thought to bear on our independence, and where applicable, related obligations.

Other issues

We do not know the financial results of the subsidiaries from financial results of the consolidated financial statements of the 2002 Regulations, as considered in the consolidated financial statements. These financial statements have been reviewed by our auditors under the 2002 Regulations as to the management and our review of the consolidated financial statements, as far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the records of the relevant auditor.

Our knowledge of the consolidated financial results is the financial results of the 2002 Regulations with respect to our reliance on the work done and the reports of the other auditors.

The Statement includes the results of the following entities:

No.	Name of the Company	Relationship
1	UCCM GROUP LIMITED	Parent Company
2	UCCM SERVICES LIMITED	Subsidiary Company
3	UCCM EQUITY INVESTMENT LIMITED	Subsidiary Company



The consolidated financial results include the results for the quarter ended March 31, 2024 being the reporting figure because the audited figures in respect of the year ended March 31, 2024 and the published consolidated figures of the first months ended December 31, 2023.

PYDIPRANIS OÜ
Corporate accounts
Puh-Number: 000040100007



Harri Seelan
Partner
Identification No. 00000
IDNR: 00 0000102040100007

Signatures
Date: May 27th, 2024

Independent Auditor's Report on the Quarterly and Year to Date Interim Financial Results of the Company pursuant to Regulation 32 of the SEI Listing Regulations and Disclosure Requirements (Regulations, 2015), as amended.

To
 The Board of Directors of
 L&Dh COPTON LIMITED

Qualified Opinion

We have audited the accompanying statement of quarterly and year to date financial (interim) results of L&Dh COPTON LIMITED ("the Company") for the quarter and year ended March 31, 2022 ("Statement"). L&Dh Copton Limited is reported in conformity with the requirement of Regulation 32 of the SEI Listing Regulations and Disclosure Requirements (Regulations, 2015), as amended (the "Listing Regulations").

In our opinion and to the extent our information and auditing in the circumstances such as at first, financial (interim) results appear to be free from misstatements in the Statement of Quarterly/Interim financials, a generally unqualified opinion is:

1. a generally unqualified opinion with the requirement of Regulation 32 of the Listing Regulations in this regard, and
2. given a true and fair view in conformity with the recognition and measurement principles set down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net assets and other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2022.

Scope of Qualified Opinion

Our auditing our audit of the financial (interim) statements is undertaken with the Standards on Auditing (SAs) issued by Indian Institute of Chartered Accountants (IICA) and ICAI. Our responsibilities under these standards are further amplified in the "Auditor's Responsibilities for the Audit of the Financial Reports" section of our report. To our knowledge, the Company is in compliance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are required to be complied with by the Chartered Accountants under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled all other duties and 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.

1. In the absence of proper inventory records and supporting documentation, we are unable to ascertain the completeness of the quantity, condition, and valuation of inventory, as of March 31, 2022. As informed to us, the inventory has been valued by management based on estimates and approximations. Consequently, we are unable to determine the impact on the cost of goods sold, loss for the period, closing inventory, and related disclosures in the Statement.
2. During the period, the Company received orders to purchase certain materials from certain private limited. However, the Company has not taken these orders and has not entered into any such inventory requirements relating to the said orders, as required under applicable provisions of the Companies Act, 2013 and Rules thereunder. In the absence of the above information and supporting documentation, we are unable to comment on the completeness, appropriateness, and regulatory compliance of the said orders, as well as any associated financial impact thereon.
3. The Company has given a significant amount to one of its officers, based on credible information received by us. There are indications of financial stress relating to entities associated with the said officer, creating uncertainty regarding the disbursement and recoverability of the amount. No provision or impairment has been evaluated or recognized in accordance with Ind AS 38, in the absence of adequate evidence, we are unable to ascertain the accuracy of the carrying amount of the advance and its possible impact on the accompanying Statement.



- During the process of the year, the Company continuously monitors and is ready to re-evaluate, upon receipt of any further information, its assessment that as of 31st March 2022, the legal formalities for the registration of the new specific non-stem certificates in the absence of a resolution and also the subsequent transfer of legal title, are not unable to obtain sufficient appropriate evidence to conclude whether the preparation of financial statements under IFRS is not materially misstated and whether the Company has not met the recognition criteria of the standards and not compliance in the items of issued pending completion of the legal formalities.
- The Company has not entered into any contract or agreement (including any loan or other financial instrument) for a period exceeding three years, as required under Ind AS 109 - "Financial Instruments", in the absence of adequate information and evidence on IAS, or are unable to determine the impact on the carrying value of such instruments as of 31st March for the year and other related disclosures in the Financial Statements.

Responsibilities of Management's and Those Charged with Governance for the Standalone Financial Results

The management has been prepared on the basis of the Standalone financial statements. The Company's Board of Directors are responsible for the preparation of these Standalone financial results that give a true and fair view of the net assets and other components of income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, prescribed under Section 133 of the Companies Act, 2013 read with related rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 22 of the SEBI Regulations.

This responsibility includes maintenance of accurate accounting records in accordance with the provisions of the law, the safeguarding of the assets of the Company and the preventing and detecting frauds and other irregularities, evaluation and appreciation of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls that may operate effectively for ensuring the accuracy and completeness of the accounting records, retained in the preparation and presentation of the Standalone financial results that give a true and fair view and are free from material misstatements, omissions and frauds, which have been used for the purpose of preparation of the Standalone financial results by the directors of the company, as disclosed.

In preparing the Standalone financial statements, the Board of directors are 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 to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objective is to obtain reasonable assurance about whether the Standalone financial results 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 the law will always detect a material misstatement. When it comes to misstatements we state them, 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 Standalone financial results.

In case of an audit in accordance with IAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We have:

- Identified and assessed the risks of material misstatement of the Standalone financial results, 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 identifying a material misstatement resulting from fraud is higher than for error because fraud often involves collusion, forgery, intentional omissions, misstatements, or manipulation of accounting records.
- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, used audit evidence of the internal control system to determine the extent of testing of internal control and whether the company has adequate internal controls system related to financial statements in place.



and the accounting procedures in such matters.

4. Evaluate the appropriateness of accounting periods used and the independence of accounting practices and related disclosures made by the Board of Directors.
5. Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 32 of the 2008 Regulations.
6. Conduct an objective evaluation of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists in respect of assets or liabilities (including any contingent liabilities) or the Company's ability to continue as a going concern. This includes that a material uncertainty exists, we are directed to draw attention in our reports to the fact that the directors have a duty to assess if such disclosures are inadequate, in itself, our opinion. Our opinions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the Company to cease to continue as a going concern.
7. Evaluate the design, implementation, execution and control of the accounting process, including the adequacy of the system, and whether the financial results reported are complying therewith and such compliance has been verified by management.
8. Draw sufficient appropriate audit evidence regarding the financial results of the Company, or express an opinion on the financial results.

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 the 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 those identified, explained and agreed.

Other matter

The directors' responsibilities for the quarterly financials, with being the reporting figure between quarter figures in respect of the Quarter and financial year ends (April 30, 2024) and the published unaudited year to date figures up to the third quarter of the current financial year shall prevail in the event of any, as required under the 2008 Regulations.

For & on behalf of:
Chartered Accountants
Firm Registration No. 16660



Jason Leung
FRCPA
Membership No: 15481
ICAEW ID: 502247044190

Chartered Accountants
Date: 14/07/2024