

INVESTORS COMPLAINTS DATA IN COMPLIANCE WITH SEBI CIRCULAR SEBI/HO/CFD/DCR2/P/CIR/2021/0661 DATED NOVEMBER 23, 2021

A. Category Wise Investor Complaint Data

1. Initial Public Offer/Follow on Public Offer including Offer for Sale: Main Board

Data for month ending March 2025 is as follows:

SN	Received From	Pending as at the end of last month	Received During the particular month	Resolved During the particular month*	Total pending During the particular month #	Pending complaints > 1 month	Average Resolution time^\ (in days)
1.	Directly from Investors	Nil	Nil	Nil	Nil	Nil	Not Applicable
2.	SEBI (SCORES)	Nil	Nil	Nil	Nil	Nil	Not Applicable
3.	Stock Exchanges (if relevant)	Nil	Nil	Nil	Nil	Nil	Not Applicable
4.	Other Sources (if any)	Nil	Nil	Nil	Nil	Nil	Not Applicable
	Grand Total	Nil	Nil	Nil	Nil	Nil	Not Applicable

[^] Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

Trend of monthly disposal of complaints (For 5 months on rolling basis):

SN	Month	Carried forward from previous month	Received during the particular month	Resolved during the particular month *	Pending at the end of the particular month #
1.	November, 2024	Nil	Nil	Nil	Nil
2.	December, 2024	Nil	Nil	Nil	Nil
3.	January, 2025	Nil	Nil	Nil	Nil
4.	February, 2025	Nil	Nil	Nil	Nil
5.	March, 2025	Nil	Nil	Nil	Nil
	Grand Total	Nil	Nil	Nil	Nil

^{*} Inclusive of complaints of previous months resolved in the current month.

 ${\it \#Inclusive\ of\ complaints\ pending\ as\ on\ the\ last\ day\ of\ the\ month.}$

Trend of annual (Calendar year) disposal of complaints (For 5 years on rolling basis):

SN	Year	Carried forward from	Received during the particular year	Resolved during the particular year	Pending at the end of the particular year
		previous year			
1.	2021	Nil	Nil	Nil	Nil
2.	2022	Nil	Nil	Nil	Nil
3.	2023	Nil	Nil	Nil	Nil
4.	2024	Nil	Nil	Nil	Nil
5.	2025	(a)	@	@	@
Gr	and Total	-	=	-	-

@The relevant period has not been completed

2. Rights Issue:

Data for month ending March 2025 is as follows:

SN	Received From	Pending as at the end of last month	Received During the particular month	Resolved During the particular month*	Total pending During the particular month #	Pending complaints > 1 month	Average Resolution time^\ (in days)
1.	Directly from Investors	Nil	Nil	Nil	Nil	Nil	Nil
2.	SEBI (SCORES)	Nil	Nil	Nil	Nil	Nil	Not Applicable
3.	Stock Exchanges (if relevant)	Nil	Nil	Nil	Nil	Nil	Not Applicable
4.	Other Sources (if any)	Nil	Nil	Nil	Nil	Nil	Not Applicable
	Grand Total	Nil	Nil	Nil	Nil	Nil	Nil

[^] Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

Trend of monthly disposal of complaints (For 5 months on rolling basis):

SN	Month	Carried forward from previous month	Received during the particular month	Resolved during the particular month *	Pending at the end of the particular month #
1.	November, 2024	Nil	Nil	Nil	Nil
2.	December, 2024	Nil	Nil	Nil	Nil
3.	January, 2025	Nil	Nil	Nil	Nil
4.	February, 2025	Nil	Nil	Nil	Nil
5.	March, 2025	Nil	Nil	Nil	Nil
	Grand Total	Nil	Nil	Nil	Nil

 $^{{\}it *Inclusive of complaints of previous months resolved in the current month.}$

 ${\it \#Inclusive of complaints pending as on the last day of the month.}$

Trend of annual (Calendar year) disposal of complaints (For 5 years on rolling basis):

SN	Year	Carried forward from previous year	Received during the particular year	Resolved during the particular year	Pending at the end of the particular year
1.	2021	Nil	2	2	Nil
2.	2022	Nil	21*	21*	Nil
3.	2023	Nil	Nil	Nil	Nil
4.	2024	Nil	5	5	Nil
5.	2025	@	@	@	<u> </u>
Gr	and Total	_	28	28	-

[@]The relevant period has not been completed

• Includes two complaints dated 21.06.2022 and 24.06.2022 of Mr. Dinesh Gupta on the same subject matter.

3. Qualified Institutional Placements (QIP):

Data for month ending March 2025 is as follows:

SN	Received From	Pending as at the end of last month	Received During the particular month	Resolved During the particular month*	Total pending During the particular month #	Pending complaints > 1 month	Average Resolution time^\ (in days)
1.	Directly from Investors	Nil	Nil	Nil	Nil	Nil	Not Applicable
2.	SEBI (SCORES)	Nil	Nil	Nil	Nil	Nil	Not Applicable
3.	Stock Exchanges (if relevant)	Nil	Nil	Nil	Nil	Nil	Not Applicable
4.	Other Sources (if any)	Nil	Nil	Nil	Nil	Nil	Not Applicable
	Grand Total	Nil	Nil	Nil	Nil	Nil	Not Applicable

[^] Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

Trend of monthly disposal of complaints (For 5 months on rolling basis):

SN	Month	Carried forward from previous month	Received during the particular month	Resolved during the particular month *	Pending at the end of the particular month #
1.	November, 2024	Nil	Nil	Nil	Nil
2.	December, 2024	Nil	Nil	Nil	Nil
3.	January, 2025	Nil	Nil	Nil	Nil
4.	February, 2025	Nil	Nil	Nil	Nil
5.	March, 2025	Nil	Nil	Nil	Nil
	Grand Total	Nil	Nil	Nil	Nil

^{*} Inclusive of complaints of previous months resolved in the current month.

#Inclusive of complaints pending as on the last day of the month.

SN	Year	Carried forward from previous year	Received during the particular year	Resolved during the particular year	Pending at the end of the particular year
1.	2021	Nil	Nil	Nil	Nil
2.	2022	Nil	Nil	Nil	Nil
3.	2023	Nil	Nil	Nil	Nil
4.	2024	Nil	Nil	Nil	Nil
5.	2025	@	<u>a</u>	@	@
Gr	and Total	-	•	-	-

[@]The relevant period has not been completed

4. Preferential Issue:

Data for month ending March 2025 is as follows:

SN	Received From	Pending as at the end of last month	Received During the particular month	Resolved During the particular month*	Total pending During the particular month #	Pending complaints > 1 month	Average Resolution time^\ (in days)
1.	Directly from Investors	Nil	Nil	Nil	Nil	Nil	Not Applicable
2.	SEBI (SCORES)	Nil	Nil	Nil	Nil	Nil	Not Applicable
3.	Stock Exchanges (if relevant)	Nil	Nil	Nil	Nil	Nil	Not Applicable
4.	Other Sources (if any)	Nil	Nil	Nil	Nil	Nil	Not Applicable
	Grand Total	Nil	Nil	Nil	Nil	Nil	Not Applicable

[^]Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

Trend of monthly disposal of complaints (For 5 months on rolling basis):

SN	Month	Carried forward from previous month	Received during the particular month	Resolved during the particular month *	Pending at the end of the particular month #
1.	November, 2024	Nil	Nil	Nil	Nil
2.	December, 2024	Nil	Nil	Nil	Nil
3.	January, 2025	Nil	Nil	Nil	Nil
4.	February, 2025	Nil	Nil	Nil	Nil
5.	March, 2025	Nil	Nil	Nil	Nil
	Grand Total	Nil	Nil	Nil	Nil

 $^{* \} Inclusive \ of \ complaints \ of \ previous \ months \ resolved \ in \ the \ current \ month.$

 ${\it \#Inclusive of complaints pending as on the last day of the month.}$

SN	Year	Carried forward from previous year	Received during the particular year	Resolved during the particular year	Pending at the end of the particular year
1.	2021	Nil	Nil	Nil	Nil
2.	2022	Nil	Nil	Nil	Nil
3.	2023	Nil	Nil	Nil	Nil
4.	2024	Nil	Nil	Nil	Nil
5.	2025	@	@	@	<u></u>
Gr	and Total	-	_	-	-

 $^{@\}mathit{The\ relevant\ period\ has\ not\ been\ completed}\\$

5. Initial Public Offer/ Follow on Public Offer including Offer For Sale: SME

Data for month ending March 2025 is as follows:

SN	Received From	Pending as at the end of last month	Received During the particular month	Resolved During the particular month*	Total pending During the particular month #	Pending complaints > 1 month	Average Resolution time^\ (in days)
1.	Directly from Investors	Nil	Nil	Nil	Nil	Nil	Not Applicable
2.	SEBI (SCORES)	Nil	Nil	Nil	Nil	Nil	Not Applicable
3.	Stock Exchanges (if relevant)	Nil	Nil	Nil	Nil	Nil	Not Applicable
4.	Other Sources (if any)	Nil	Nil	Nil	Nil	Nil	Not Applicable
	Grand Total	Nil	Nil	Nil	Nil	Nil	Not Applicable

[^]Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

Trend of monthly disposal of complaints (For 5 months on rolling basis):

SN	Month	Carried forward from previous month	Received during the particular month	Resolved during the particular month *	Pending at the end of the particular month #
1.	November, 2024	Nil	8	6	2
2.	December, 2024	2	Nil	2	Nil
3.	January, 2025	Nil	Nil	Nil	Nil
4.	February, 2025	Nil	Nil	Nil	Nil
5.	March, 2025	Nil	Nil	Nil	Nil
	Grand Total	2	8	8	2

 $^{* \} Inclusive \ of \ complaints \ of \ previous \ months \ resolved \ in \ the \ current \ month.$

 ${\it \#Inclusive of complaints pending as on the last day of the month.}$

SN	Year	Carried forward from previous year	Received during the particular year	Resolved during the particular year	Pending at the end of the particular year
1.	2021	Nil	Nil	Nil	Nil
2.	2022	Nil	Nil	Nil	Nil
3.	2023	Nil	Nil	Nil	Nil
4.	2024	Nil	8	8	Nil
5.	2025	@	@	@	<u></u>
Gr	and Total	-	8	8	_

[@]The relevant period has not been completed

6. Buyback of Securities:

Data for month ending March 2025 is as follows:

SN	Received From	Pending as at the end of last month	Received During the particular month	Resolved During the particular month*	Total pending During the particular month #	Pending complaints > 1 month	Average Resolution time^\ (in days)
1.	Directly from Investors	Nil	Nil	Nil	Nil	Nil	Not Applicable
2.	SEBI (SCORES)	Nil	Nil	Nil	Nil	Nil	Not Applicable
3.	Stock Exchanges (if relevant)	Nil	Nil	Nil	Nil	Nil	Not Applicable
4.	Other Sources (if any)	Nil	Nil	Nil	Nil	Nil	Not Applicable
	Grand Total	Nil	Nil	Nil	Nil	Nil	Not Applicable

[^] Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

Trend of monthly disposal of complaints (For 5 months on rolling basis):

SN	Month	Carried forward from previous month	Received during the particular month	Resolved during the particular month *	Pending at the end of the particular month #
1.	November, 2024	Nil	Nil	Nil	Nil
2.	December, 2024	Nil	Nil	Nil	Nil
3.	January, 2025	Nil	Nil	Nil	Nil
4.	February, 2025	Nil	Nil	Nil	Nil
5.	March, 2025	Nil	Nil	Nil	Nil
	Grand Total	Nil	Nil	Nil	Nil

^{*} Inclusive of complaints of previous months resolved in the current month.

#Inclusive of complaints pending as on the last day of the month.

SN	Year	Carried forward from previous year	Received during the particular year	Resolved during the particular year	Pending at the end of the particular year
1.	2021	Nil	Nil	Nil	Nil
2.	2022	Nil	Nil	Nil	Nil
3.	2023	Nil	Nil	Nil	Nil
4.	2024	Nil	38	38	Nil
5.	2025	@	@	@	@
Gr	and Total	-	38	38	-

 $^{@\}mathit{The\ relevant\ period\ has\ not\ been\ completed}\\$

7. Delisting:

Data for month ending March 2025 is as follows:

SN	Received From	Pending as at the end of last month	Received During the particular month	Resolved During the particular month*	Total pending During the particular month #	Pending complaints > 1 month	Average Resolution time^\ (in days)
1.	Directly from Investors	Nil	Nil	Nil	Nil	Nil	Not Applicable
2.	SEBI (SCORES)	Nil	Nil	Nil	Nil	Nil	Not Applicable
3.	Stock Exchanges (if relevant)	Nil	Nil	Nil	Nil	Nil	Not Applicable
4.	Other Sources (if any)	Nil	Nil	Nil	Nil	Nil	Not Applicable
	Grand Total	Nil	Nil	Nil	Nil	Nil	Not Applicable

[^] Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

Trend of monthly disposal of complaints (For 5 months on rolling basis):

SN	Month	Carried forward from previous month	Received during the particular month	Resolved during the particular month *	Pending at the end of the particular month #
1.	November, 2024	Nil	Nil	Nil	Nil
2.	December, 2024	Nil	Nil	Nil	Nil
3.	January, 2025	Nil	Nil	Nil	Nil
4.	February, 2025	Nil	Nil	Nil	Nil
5.	March, 2025	Nil	Nil	Nil	Nil
	Grand Total	Nil	Nil	Nil	Nil

^{*} Inclusive of complaints of previous months resolved in the current month.

#Inclusive of complaints pending as on the last day of the month.

SN	Year	Carried forward from previous year	Received during the particular year	Resolved during the particular year	Pending at the end of the particular year
1.	2021	Nil	Nil	Nil	Nil
2.	2022	Nil	Nil	Nil	Nil
3.	2023	Nil	Nil	Nil	Nil
4.	2024	Nil	Nil	Nil	Nil
5.	2025	@	<u>a</u>	@	@
Gr	and Total	-	•	-	-

[@]The relevant period has not been completed

8. Substantial Acquisition of Shares and Takeovers:

Data for month ending March 2025 is as follows:

SN	Received From	Pending as at the end of last month	Received During the particular month	Resolved During the particular month*	Total pending During the particular month #	Pending complaints > 1 month	Average Resolution time^\ (in days)
1.	Directly from Investors	Nil	Nil	Nil	Nil	Nil	Not Applicable
2.	SEBI (SCORES)	Nil	Nil	Nil	Nil	Nil	Not Applicable
3.	Stock Exchanges (if relevant)	Nil	Nil	Nil	Nil	Nil	Not Applicable
4.	Other Sources (if any)	Nil	Nil	Nil	Nil	Nil	Not Applicable
	Grand Total	Nil	Nil	Nil	Nil	Nil	Not Applicable

[^] Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

Trend of monthly disposal of complaints (For 5 months on rolling basis):

SN	Month	Carried forward from previous month	Received during the particular month	Resolved during the particular month *	Pending at the end of the particular month #
1.	November, 2024	Nil	Nil	Nil	Nil
2.	December,2024	Nil	Nil	Nil	Nil
3.	January, 2025	Nil	Nil	Nil	Nil
4.	February, 2025	Nil	Nil	Nil	Nil
5.	March, 2025	Nil	Nil	Nil	Nil
	Grand Total	Nil	Nil	Nil	Nil

^{*} Inclusive of complaints of previous months resolved in the current month.

 ${\it \#Inclusive of complaints pending as on the last day of the month.}$

SN	Year	Carried forward from previous year	Received during the particular year	Resolved during the particular year	Pending at the end of the particular year
1.	2021	Nil	Nil	Nil	Nil
2.	2022	Nil	Nil	Nil	Nil
3.	2023	Nil	Nil	Nil	Nil
4.	2024	Nil	Nil	Nil	Nil
5.	2025	@	@	@	<u></u>
Gr	and Total	-	_	-	-

 $^{@\}mathit{The\ relevant\ period\ has\ not\ been\ completed}\\$

9. Private Placement of Non-Convertible Securities

Data for month ending March 2025 is as follows:

SN	Received From	Pending as at the end of last month	Received During the particular month	Resolved During the particular month*	Total pending During the particular month #	Pending complaints > 1 month	Average Resolution time^\ (in days)
1.	Directly from Investors	Nil	Nil	Nil	Nil	Nil	Not Applicable
2.	SEBI (SCORES)	Nil	Nil	Nil	Nil	Nil	Not Applicable
3.	Stock Exchanges (if relevant)	Nil	Nil	Nil	Nil	Nil	Not Applicable
4.	Other Sources (if any)	Nil	Nil	Nil	Nil	Nil	Not Applicable
	Grand Total	Nil	Nil	Nil	Nil	Nil	Not Applicable

[^]Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

Trend of monthly disposal of complaints (For 5 months on rolling basis):

SN	Month	Carried forward from previous month	Received during the particular month	Resolved during the particular month *	Pending at the end of the particular month #
1.	November, 2024	Nil	Nil	Nil	Nil
2.	December, 2024	Nil	Nil	Nil	Nil
3.	January, 2025	Nil	Nil	Nil	Nil
4.	February, 2025	Nil	Nil	Nil	Nil
5.	March, 2025	Nil	Nil	Nil	Nil
Grand Total		Nil	Nil	Nil	Nil

^{*} Inclusive of complaints of previous months resolved in the current month.

#Inclusive of complaints pending as on the last day of the month.

SN	Year	Carried forward from previous year	Received during the particular year	Resolved during the particular year	Pending at the end of the particular year
1.	2021	Nil	Nil	Nil	Nil
2.	2022	Nil	Nil	Nil	Nil
3.	2023	Nil	Nil	Nil	Nil
4.	2024	Nil	Nil	Nil	Nil
5.	2025	(a)	@	@	(a)
Gr	and Total	-	-	-	-

[@]The relevant period has not been completed

10. Public Issue of Non-Convertible Redeemable Preference Shares (NCRPS)

Data for month ending March 2025 is as follows:

SN	Received From	Pending as at the end of last month	Received During the particular month	Resolved During the particular month*	Total pending During the particular month #	Pending complaints > 1 month	Average Resolution time^\ (in days)
1.	Directly from Investors	Nil	Nil	Nil	Nil	Nil	Not Applicable
2.	SEBI (SCORES)	Nil	Nil	Nil	Nil	Nil	Not Applicable
3.	Stock Exchanges (if relevant)	Nil	Nil	Nil	Nil	Nil	Not Applicable
4.	Other Sources (if any)	Nil	Nil	Nil	Nil	Nil	Not Applicable
	Grand Total	Nil	Nil	Nil	Nil	Nil	Not Applicable

[^]Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

Trend of monthly disposal of complaints (For 5 months on rolling basis):

SN	Month	Carried forward from previous month	Received during the particular month	Resolved during the particular month *	Pending at the end of the particular month #
1.	November, 2024	Nil	Nil	Nil	Nil
2.	December, 2024	Nil	Nil	Nil	Nil
3.	January, 2025	Nil	Nil	Nil	Nil
4.	February,2025	Nil	Nil	Nil	Nil
5.	March, 2025	Nil	Nil	Nil	Nil
	Grand Total	Nil	Nil	Nil	Nil

 $^{* \} Inclusive \ of \ complaints \ of \ previous \ months \ resolved \ in \ the \ current \ month.$

 ${\it \#Inclusive\ of\ complaints\ pending\ as\ on\ the\ last\ day\ of\ the\ month.}$

SN	Year	Carried forward from previous year	Received during the particular year	Resolved during the particular year	Pending at the end of the particular year
1.	2021	Nil	Nil	Nil	Nil
2.	2022	Nil	Nil	Nil	Nil
3.	2023	Nil	Nil	Nil	Nil
4.	2024	Nil	Nil	Nil	Nil
5.	2025	@	@	@	@
Gr	and Total	-	_	-	<u>-</u>

[@]The relevant period has not been completed

11. Public Issue of Debt Securities

Data for month ending March 2025 is as follows:

SN	Received From	Pending as at the end of last month	Received During the particular month	Resolved During the particular month*	Total pending During the particular month #	Pending complaints > 1 month	Average Resolution time^\ (in days)
1.	Directly from Investors	Nil	Nil	Nil	Nil	Nil	Not Applicable
2.	SEBI (SCORES)	Nil	Nil	Nil	Nil	Nil	Not Applicable
3.	Stock Exchanges (if relevant)	Nil	Nil	Nil	Nil	Nil	Not Applicable
4.	Other Sources (if any)	Nil	Nil	Nil	Nil	Nil	Not Applicable
	Grand Total	Nil	Nil	Nil	Nil	Nil	Not Applicable

[^]Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

Trend of monthly disposal of complaints (For 5 months on rolling basis):

SN	Month	Carried forward from previous month	Received during the particular month	Resolved during the particular month *	Pending at the end of the particular month #
1.	November, 2024	Nil	Nil	Nil	Nil
2.	December, 2024	Nil	Nil	Nil	Nil
3.	January, 2025	Nil	Nil	Nil	Nil
4.	February,2025	Nil	Nil	Nil	Nil
5.	March, 2025	Nil	Nil	Nil	Nil
	Grand Total	Nil	Nil	Nil	Nil

^{*} Inclusive of complaints of previous months resolved in the current month.

#Inclusive of complaints pending as on the last day of the month.

SN	Year	Carried forward from previous year	Received during the particular year	Resolved during the particular year	Pending at the end of the particular year
1.	2021	Nil	Nil	Nil	Nil
2.	2022	Nil	Nil	Nil	Nil
3.	2023	Nil	Nil	Nil	Nil
4.	2024	Nil	Nil	Nil	Nil
5.	2025	@	@	@	@
Gr	and Total	-	-	-	-

 $^{@\}mathit{The\ relevant\ period\ has\ not\ been\ completed}\\$

B. Consolidated Investor Complaint Data

Data for month ending March 2025 is as follows:

SN	Received From	Pending as at the end of last month	Received During the particular month	Resolved During the particular month*	Total pending During the particular month #	Pending complaints > 1 month	Average Resolution time^\ (in days)
1.	Directly from Investors	Nil	Nil	Nil	Nil	Nil	Nil
2.	SEBI (SCORES)	Nil	Nil	Nil	Nil	Nil	Not Applicable
3.	Stock Exchanges (if relevant)	Nil	Nil	Nil	Nil	Nil	Not Applicable
4.	Other Sources (if any)	Nil	Nil	Nil	Nil	Nil	Not Applicable
	Grand Total	Nil	Nil	Nil	Nil	Nil	Nil

[^]Average Resolution time is the sum total of time taken to resolve each complaint in days, in the current month divided by total number of complaints resolved in the current month.

Trend of monthly disposal of complaints (For 5 months on rolling basis):

SN	Month	Carried forward from previous month	Received during the particular month	Resolved during the particular month *	Pending at the end of the particular month #
1.	November, 2024	Nil	8	6	2
2.	December, 2024	2	Nil	2	Nil
3.	January, 2025	Nil	Nil	Nil	Nil
4.	February,2025	Nil	Nil	Nil	Nil
5.	March, 2025	Nil	Nil	Nil	Nil
	Grand Total	2	8	8	2

^{*} Inclusive of complaints of previous months resolved in the current month.

#Inclusive of complaints pending as on the last day of the month.

SN	Year	Carried forward from previous year	Received during the particular year	Resolved during the particular year	Pending at the end of the particular year
1.	2021	Nil	2	2	Nil
2.	2022	Nil	21*	21*	Nil
3.	2023	Nil	Nil	Nil	Nil
4.	2024	Nil	51	51	Nil
5.	2025	@	<u>@</u>	@	(a)
Gr	and Total	-	74	74	-

 $^{@\}mathit{The\ relevant\ period\ has\ not\ been\ completed}\\$

^{*}Includes two complaints dated 21.06.2022 and 24.06.2022 of Mr. Dinesh Gupta on the same subject matter.