



CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To The Members of Aarvi Encon Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited accompanying standalone financial statements of Aarvi Encon Limited (the "company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the Standalone Financial Statements, including a summary of significant accounting policies and other explanatory information.

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, as amended ("the Act") 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, 2022, its profit including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as 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 standalone Financial Statements sections 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 standalone financial statements under the provisions of the Act and 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 on the Standalone Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statement of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matter

1. Revenue Recognition

The Company's contracts with customers include contracts with multiple services. The Company derives revenues from manpower supply and related services. The Company assesses the services promised in a contract and identifies distinct performance obligations in the contract identification of distinct performance obligations to determine the deliverables and the ability of the customer to benefit independently from such deliverables involves significant judgement.

As certain contracts with customers involve management's judgment in (1) identifying distinct performance obligations, (2) determining whether the Company is acting as a principal or an agent, revenue recognition from these judgments were identified as a key audit matter and required a higher extent of audit effort.

Auditor's Responses

Principal Audit Procedures

Our audit procedures related to the (1) identification of distinct performance obligations, (2) determination of whether the Company is acting as a principal or agent included the following among others:

- · We tested the effectiveness of controls relating to the-
 - (a) identification of distinct performance obligations,
 - (b) determination of whether the Company is acting as a principal or an agent and
- . We selected a sample of contracts with customers and performed the following procedures:
 - Obtained and read contract documents for each selection, including master service agreements, and other documents that were part of the agreement.
 - Identified significant terms and deliverables in the contract to assess management's conclusions regarding the- (i) identification of distinct performance obligations (ii) whether the Company is acting as a principal or an agent

Key Audit Matter

2. Evaluation of Uncertain Tax Positions

The Company has material uncertain tax positions including matters under dispute which involves significant judgment to determine the possible outcome of these disputes.

Auditor's Responses

Principal Audit Procedures

Obtained details of completed tax assessments and demands for the year ended March 31, 2022 from management. We involved our internal experts to challenge the management's underlying assumptions in estimating the tax provision and the possible outcome of the disputes. Our internal experts also considered legal precedence and other rulings in evaluating management's position on these uncertain tax positions.

Information Other than the Standalone Financial Statements and Auditor's Report

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. The Annual report is expected to be made available to us after the date of this Auditor's Report.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our 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.

Management's Responsibility for the Financial Statements

The management and Board of Directors of the Company are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with the Companies (indian Accounting Standards) Rules, 2015, as amended. This responsibility includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern basis of accounting unless management 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

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

 Identify and assess the risks of material misstatement of the Standalone 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 error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.

- 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 Act, we
 are Company has adequate internal financial controls with reference to financial statements
 in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of
 accounting and, based on the audit evidence obtained, whether a material uncertainty exists
 related to events or conditions that may cast significant doubt on the Company's ability to
 continue as a going concern, if we conclude that a material uncertainty exists, we are
 required to draw attention in our auditor's report to the related disclosures in the financial
 statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are
 based on the audit evidence obtained up to the date of our auditor's report. However, future
 events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements, including the disclosure, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 for the financial year ended March 31, 2022 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.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's management and Board of Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Report on other Legal and Regulatory Requirements

- 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 Act, we give in the Annexure 1, a statement on the matters specified in paragraph 3 and 4 of the Order.
- 2. As required by section 143(3) of the Act, we further 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;
 - In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
 - In our opinion, the aforesaid standalone financial statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounts Standard) Rules, 2015, as amended.
 - e) On the basis of written representations received from the directors as on 31 March 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2022, from being appointed as a director in terms of Section 164(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 2'. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial control over financial reporting.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.



- h) 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:
 - The company does not have any pending litigations which would impacts its financial position.
 - The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entitles ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
 - The dividend declared/paid during the year and subsequent to the year-end by the Company is in compliance with Section 123 of the Act.

For Arvind H. Shah & Co. Chartered Accountants Firm Reg. No. 100577W

ARVINO BAKAMCHAKO DIANI

Arvind Shah

(Proprietor) Membership No. 100/31224 UDINo. : 22031224AJRQRF4926



Place: Mumbai. Date: 26th May, 2022.

Aarvi Encon Limited

Annexure - 1 to the Independent Auditor's Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2022, we report that

- (a) [A] The company is in process of maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
 - [B] The company is in process of maintaining proper records showing full particulars of intangible assets.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has a regular program of physical verification of its property, plant and equipment by which property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this program, certain property, plant and equipment were verified during the year and material discrepancies were noticed on such verification which are written off in the books of accounts. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
 - (c) According to the information & explanations given to us and on the basis of examination of the records of the Company, the title deeds of immovable properties are held in the name of company.
 - (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the year.
 - (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- (II) (a) The Company being in service sector, does not hold any physical inventories. Accordingly, reporting under clause 3(ii)(a) of the Order is not applicable to the Company.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees during the year, in aggregate, from the banks or financial institutions on the basis of security of current assets and fixed assets. In our opinion, the statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.
- (III) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments and also not provided any loans or advances in the nature of loans or guarantee or provided security to companies, firms, limited liability partnerships or any other parties during the year.

- (b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the guarantees provided during the year and the terms and conditions of the grant of loans and advances in the nature of loans during the year are not prejudicial to the interest of the Company.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion, in the case of loans and advances in the nature of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans and advances in the nature of loans given.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan or advance in the nature of loans granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the over dues of existing loans or advances in the nature of loans given to same parties.
- (f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, to following Promoters, related parties as defined in the clause (76) of section 2 of the Companies Act, 2013.
- (IV) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- (V) The Company has not accepted deposits from the public during the year and does not have any unclaimed deposits as at March 31, 2022 and therefore, the provisions of the clause 3(v) of the Order are not applicable to the Company.
- (VI) The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under clause 3(vi) of the order is not applicable to the Company.
- (VII) (a) According to the information and explanation given to us and on the basis of our examination of books of accounts and records, the Company has been regular in depositing the statutory dues applicable to the company with the appropriate authorities.
 - (b) According to the information and explanations given to us, no undisputed amounts payable in respect of Goods and Service tax, provident fund, employees' state insurance, income tax, sales tax, wealth tax, custom duty, excise duty, value added tax were in arrears, as at March 31, 2022 for a period of more than 6 months from the date on when they became payable.
 - (c) According to the information and explanation given to us, there are no dues of sales tax, service tax, duty of custom, duty of excise, value added tax, goods and service tax outstanding on account of any dispute subject to dues as per Income Tax Act, 1961 as given below:

Name of the Statute	Nature of Dues	Amounts (In Rs.)	Period to which the amount relates	Forum Where the dispute is pending
income Tax Act, 1961	Income tax	2,58,50,875	A.Y-2017-18	CIT (Appeal)
Income Tax Act, 1961	Income tax	30,84,672	A.Y-2018-19	CIT (Appeal)
income Tax Act, 1961	Income tax	1,16,07,077	A.Y. 2020-21	CiT (Appeal)

- (VIII) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there were no such transactions found unrecorded in the books of accounts of the company which have been surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961.
- (iX) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in the repayment of loans or borrowings or in the payment of interest thereon to any lender.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.
 - (c) In our opinion and according to the Information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.
 - (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, we report that no funds raised on short term basis have been utilized for long term purposes.
 - (e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
 - (f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries
- (X) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (x)(a) of the Order is not applicable.
 - (b) Further according to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year.



- (XI) (a) To the best of our knowledge and according to the information and explanations given to us, we report no fraud by the Company or on the Company has been noticed or reported during the year.
 - (b) According to the Information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
 - (c) As per Information and explanation given by management and/or audit committee there were no whistle blower complaints received by the company during the year.
- (XII) The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.
- (XIII) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (XIV) (a) In our opinion and based on our examination, the company has an internal audit system commensurate with the size and nature of its business.
 - (b) We have considered the internal audit reports of the Company issued till date, for the period under audit.
- (XV) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with the Directors or persons connected to its directors and hence provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.
- (XVI) (a) & (b) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act 1934. Hence reporting under clause 3 (xvI)(a) and clause 3 (xvI)(b) of the Order is not applicable to the Company.
 - (c) The Company is not a Core investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
 - (d) According to the information and explanations provided to us during the course of audit, the Group does not have any CICs.
- (XVII) The company is generally profit making company and there was no cash loss in the last financial year also.
- (XVIII) There has been no resignation of the statutory auditors of the company during the year and hence reporting under clause 3(xviii) of the Order is not applicable.



- (XIX) According to the Information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans based on our examination of evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of audit report that Company is not capable of meeting its liabilities existing as at the balance date as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give no guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (XX) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of section 135 of the Act pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For Arvind H. Shah & Co. Chartered Accountants Firm Reg. No. 100577W

ARMYO SHEET SHEET

Arvind Shah (Proprietor)

Membership No. 100/31224 UDINo.: 22031224AJRQRF4926 Place: Mumbal.

Date : 26th May, 2022

Aarvi Encon Limited

Annexure - 2 to the Independent Auditor's Report

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Aarvi Encon Limited ("the Company") as of 31 March 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, Issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's Internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance

with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting commensurate to its size and nature of business and such internal financial controls over financial reporting were operating effectively as at 31 March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Arvind H. Shah & Co. Chartered Accountants Firm Reg. No. 100577W

ARVEO PANE STAT

Arvind Shah (Proprietor)

Membership No. 100/31224 UDINo.: 22031224AJRQRF4926 Place: Mumbal.

Date: 26th May, 2022

AARVI ENCON LIMITED



(Formerly known as Aarvi Engar Private Limited) CIN: L25290MH1987PLC045459

Statument of Audited Standalone Assets and Liabilities as on Morch 31,2012 (All amounts are Rupses in Jakits unless otherwise stated)

Farticulars	Arat	At at
	Marth 31, 2022	March 31, 2071
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	874.90	916.5
(b) Right of Use Asset		
(c) Other Intangible Assets	12.39	3.2
(d) Intangible Asset Wider Development	1000	17.1
(e) Financial Assets		
\$0 investments	67.43	67.4
(ii) Loans and Advances	120.70	63.5
(ii) Others	1,609.18	1,608.3
(f) Other non-current essets	1,371.13	735.3
10 - No. 10	4,355.41	8,492.5
[23 Current Assets		
tal Financial Assets		
(0 Investments		
(ii) Trade Reconstite	6,923.58	4,871.9
(H) Cash and cash equivalents	81.76	893.8
(M) Other Bank Balances	218.98	413.9
(v) Loans and Advances	24.21	19.3
(vi) Others	1,357.22	776.1
(b) Difter current assets	357.19	154.9
Eng. Control Carrier and Carrier	8,772.93	7,139.17
	Minor State (345500
Total Assets	13,123.39	30,627.64
quity (a) Equity Share capital (b) Other Equity	1,478.40 6,704.74	1,478.40 5,765.41
the second address	8,183-14	7,241.81
abilities		
on-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	90	
(F) Lease Liability	- 2	
(ii) Others	162.00	129.81
(b) Provisions		
(c) Deferred Tax Dabilities (Net)	30.22	32.89
(d) Other Non-current Natifities		
	152.50	162.70
rrent liabilities	550000	0.000
(a) Financial Liabilities		
(i) Barrowings	643.03	352.60
(II) Lence Liability		2
(iii) Trade payables	563.88	435.35
(w) Others	2,437.27	1,696.01
(b) Other current liabilities	2,104.56	732.17
Eb) Provisions	4.75	
(c) Dabilities for current tax (net)		
fit represents the foundate the fuerd	4,757.92	8,216.13
MARC 20000 1110 1110 1110 1110 1110 1110 11		
Total Equity and Disbilities	13,326.56	10,622.64

As per our report of even date

For and on behalf of the Board of Directors.

For Arvind H. Shah & Co.

Firm Registration No. 100577W

Chartered Accountance

HARANOH NOS CON

Arvind H. Shah

Arvind H. Shah Proprietor M.No. 031224

Place: Mumbel Date: 26th May, 2023 Soughoul Wrendra D. Sanghavi Managing Director

Wrendra D. Sanghavi Jaydev Wanighovi Managing Director Executive Orector & CTC ONI: 00759275 DNI: 00759043

male S. Bisht

Company Secretary & Compliance Officer Mambardisp No. ACS 59748

Place : Mumbel Date : 26th May, 2022

Fage 1 of 3

\$5.50 10031274 \$95.103176

AAFVI ENCOVERNITED (Formerly Angelon as Agrel Engile Private Limited) DN LERSONHESSPACORNIS



Statement of Audited Standalone Beselts for the Querter and Year ended Murch 31,2022 (All provinces are Supers to liable waters otherwise stated)

Perficulars	Quarter Ended March 32	Guerter Ended bes 21	Quarter Ended Mor 20	Year ended Mouch 31,7821	Year ended March 95, 3021
i Revenue from Operations	8,359.79	7,043,93	3,520.49	27,811.40	38,845.31
8 Other income	83.61	26.43	55.60	371-10	328.98
ii 3stelfieverwe(F+E)	8,290.80	7,090.36	5,580.29	27,572.56	19,294.55
A Superior:					
Employee Neroth Repenses	6,379.78	3,423.14	4,572.50	21,419,32	12/95/80
Finance Cost	27.66	19.50	13.16	39.33	16.61
Depreciation and areartisation expense	22.85	30.20	26.58	101.00	50.81
OtherExperies	1,503.11	1160.08	731.79	4,609.05	1,697.11
Total Lapanies (N)	7,998.42	6,756.60	5,856.74	26,333,35	18,819.51
V Profit/(Loss) Before Yax (El-IV)	257.35	371.44	275.56	1,236,28	#51.01
N: Yas Expense					
I Covert fac	11.00	22	To the second	11.00	
2. Short/Excess Providency of Tax		11.00	[24.40]	980	87.55
S. Deferred Tex (Credit MOleorge	(3.40)	(0.14)	(7.87)	0.67	83.13
Total Tex Expenses (v1)	7.30	(6.14)	(41,2%)	1.33	\$4.45
vi. Profit/(Los) for the period (Y-VI)	290.15	373.58	270.78	1,212.64	865.47
VII Other comprehensive lessons:					
A (i) Herm that will not be reclassified to profit or loss					
Formacconnect game/ (boses) on defined benefit					
glens	4.07		43.11	4.07	.0:11
\$6 freeze Ter relating to Remo that well not be	e.				
reclassified to statement of profit and loss					
Office Conspraint view income for the year, set of tax	4,07		12.11	+£7	(7.1)
U/ Total composheralize income for the year	294.26	171.51	181.89	1,231,61	877.36
Earnings per Chaire					
Basic & Diluter!	1.5%	2.34	1.12	5.03	5.85
Numeral Value per always of St. 10 each					

- interns of Regulation 23 of the SEH (Listing Obligation and Supplements) Regulations 2005, as amended, the aforesed distances of existing standations financial results for quarter and year ended March 51, 2822, audited statement of greats and liabilities as at March 31, 2022, of the Company takes been reviewed by the Audit Committee and approved by the Board of Directors at their respective resettings held on May 26, 2021. The above and results for the sparter and year ended Murch 31, 2022 have been audited by the stateboy auditors of the Company.
- The financial results have been prepared in accordance with the recognition and reasurement principles laid down in the applicable indian Accounting Elumbards (MC-AC) precipited under section 133 of the Companion Act, 2013, as amended, read with the reliabelt substituted their under
- The Company has acriv one fratings; segment i.e. "Taylinkal Manarova" Culturating"
- The figures for the quarter ended March 31, 2002 and corresponding quarter ended March 31, 2021 are the balancing figures increase audited figures in respect of the full financial year upon March 31, 2022 and March 31, 2021 respectively and the accordingly was to date figures with Departure 31, 2021 and December 33, 2003 respectively, being the date of the and of the third garner of the respective financial year, which were subjected to immediately.
- 5 The Board of Directors has recommended Real dividend @ 33% on the Equity shares of Soc value of Rs. 567- (One report thry paint) per there subject to the approval of the members of the Company at Annual General Meeting. The board of Directors during their Hesting held on November 11. 2011 had declared and distributed an interm Division & 5% on the Epsity shares of face value of Rs. 10/- each i.e. Re. 20/- Fifty paint). If approved by the members in the Annual General Meeting, the aggregate disklend for the year will be \$ 20% on the Equity Shares of fact value of \$1,10% exch i.e. \$1,20% Blueren Two per share.
- Thir figures of the previous periods have been regrosped/ reclassifies), whereas necessary

BHA

FF64 1362198

The above standalone financial results of the Conspany are available on the Conspany's website (www.aarvier.com.com) and also on the resistin of tot (www.rszeissila.com), where the shares of the Company are listed.

As per out report of even date.

for Arsend H. Shab & Co. Firm Registration No. 100577W

Charterest Accountants

HACANDAM TOS D 944H Arrived N. Shah

MAR: 431225

Flate: Mumbel Date: 36th May, 2022 For and on leshalf of the Spare of Skiestons

Northeast of Forest SM

Director

Dee ocresoad

Mr Wrenifer D. Sanghavi Managing Director

TON-DOTTON

ecla S. Batt Congany Secretary & Congliance Officer Membership No. ACS 58748

Place: Municipal Page 2 of 3

AARVI ENCON LIMITED

(Formerly known as Aurel Encon Private Limited) CIN: 129290MH1987PLC045499



Standslone Cash Flow Statement for the period ended March 31, 2022 (All amounts are Rupeus in lakhs unless otherwise stated)

Particulars	2021-22	2020	21
Cash flows from operating activities			
Profit /(lass) before tax	1.23	9.28	851.0
Adjustments:			
Depreciation & amortitation	101.80	96.53	
Re-measurement of defined benefit philipstion	4.07	17.11	
Interest expense	73.13	54.81	
Interest expense on Lesse Liability		1.82	
interest income	(106.37)	(224.62)	
Liablities no langer required written back	1000000	(4.16)	
Expected Credit Loss	68.63	47:18	
toss on sale of property, plant and equipment	16.79	0.53	
Sent activities of the Committee of the	150	1.05	(15.60
Operating cash flows before working capital changes and other	1397	7.33	835.43
essets	100000	20011	
Decrease/ (increme) in Trade receivables	{2,120.40}	(85.57)	
Decrease/ (increase) in Financial Assets	(648.50)	(1,283.77)	
Decrease/ (increase) in Other Assets	(12.20)	(48,59)	
(Decrease)/Increase in Trude Payables	128.54	(22.80)	
(Decrease)/increase in Financial Liabilities	773.52	354.00	
(Decrease)/increase in Other Liebilities	376.58	6.10	
	(1,502	86)	(1,080.52
lash generated from Jused in operations	(105	53)	(244.89
Income taxes refund / (paid), net	1645	.75)	1,685.76
Not cash generated from / used in operating activities	(751	27)	1,441.87
Eash Hows from investing activities			
Purchase of property, plant and equipment and CWIP	[88:75]	(40.97)	
Interest Regrived	106:37	224.82	
Net cash generated from investing activities	17	.62	183.45
Cash flows from financing activities			
Repayment of long-term borrowings		(1.11)	
Net Proceeds from short-term borrowings	290.42		
Repayment of short-term borrowings	100	(521.50)	
Lease Liability:		10000000	
Principal		(12.78)	
Interest		(1.82)	
Dividend & Dividend Distribution tax	(295.69)	(147.84)	
Interest paid	(73.13)	(54.83)	
Net cash used in financing activities	(78.	The state of the s	(739.85)
et Increase / decrease in cash and cash equivalents	(812	05)	885.87
ash and cash equivalents at the beginning of the period	893.	05.7	7.94
ash and cash equivalents at the end of the period	81.		893.21
	्राय)	Total Control of the	883.87

As per our report of even data

For and on behalf of the Board of Directors of

For Arvind H. Shah & Co. Firm Registration No. 100577W

Chartered Accountants

ARMIND HARAMCH AND SHAH

Arvine H. Shah Proprietor M.No. 051224

Place : Mumbal Date : 26th May, 2022 J. D. Jaughsen Virendrate Sanghavi

Managing Director DIN:00759176 Jaydev V. Sanghavi Executive Director & CFD DIN:00759042

Central S. Blakt Company Secretary & Compliance Officer Membership No. ACS 50745

Place : Mumbal Oute : 26th Mey, 2022 Page 3 of 3





CHARTERED ACCOUNTANTS

512-514, JOLLY BHAVAN NO. 1, 10, NEW MARINE LINES, MUMBAI - 400 020.

TeleFax: 2209 2406 + 2209 2385

6749 2997

E-mail : ahs@ahsco.in

INDEPENDENT AUDITOR'S REPORT

To The Members of, AARVI ENCON LIMITED

Report on Consolidated Financial Statements

Opinion

We have audited accompanying consolidated financial statements of Aarvi Encon Limited (the "Holding Company") and its subsidiaries, a list of the same is annexed herewith by way of an Annexure 2 to this report (collectively the company and its subsidiaries together referred to as "the Group") which comprise the Consolidated Balance Sheet as at March 31, 2022, the consolidated Statement of Profit and Loss including other Comprehensive Income, the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity for the year then ended, and Notes to the Consolidated Financial Statements, including a summary of Significant Accounting Policies and other explanatory information (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of Reports of other Auditors on separate financial statements and on the other financial information of the subsidiaries, the aforesaid Consolidated financial statement give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31" 2022, and profit including other comprehensive income, their Consolidated Cash Flows and the Consolidated Statement of Changes in Equities for the year ended on that date.

Basis for Opinion

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standard are future described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Group 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 Act 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 audit opinion on the Consolidated Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statement of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.



Key Audit Matter

1. Revenue Recognition

The Company's contracts with customers include contracts with multiple services. The Company derives revenues from manpower supply and related services. The Company assesses the services promised in a contract and identifies distinct performance obligations in the contract. Identification of distinct performance obligations to determine the deliverables and the ability of the customer to benefit independently from such deliverables involves significant judgement. As certain contracts with customers involve management's judgment in [1] identifying distinct performance obligations, (2) determining whether the Company is acting as a principal or an agent, revenue recognition from these judgments were identified as a key audit matter and required a higher extent of audit effort.

Auditor's Responses

Principal Audit Procedures

Our audit procedures related to the (1) identification of distinct performance obligations, (2) determination of whether the Company is acting as a principal or agent included the following among others:

- . We tested the effectiveness of controls relating to the-
- (a) identification of distinct performance obligations,
- (b) determination of whether the Company is acting as a principal or an agent and
- We selected a sample of contracts with customers and performed the following procedures:
- Obtained and read contract documents for each selection, including master service agreements, and
 other documents that were part of the agreement.
- Identified significant terms and deliverables in the contract to assess management's conclusions
 regarding the- (i) identification of distinct performance obligations (ii) whether the Company is acting as a
 principal or an agent

Key Audit Matter

2. Evaluation of Uncertain Tax Positions

The Company has material uncertain tax positions including matters under dispute which involves significant judgment to determine the possible outcome of these disputes.

Auditor's Responses

Principal Audit Procedures

Obtained details of completed tax assessments and demands for the year ended March 31, 2022 from management. We involved our internal experts to challenge the management's underlying assumptions in estimating the tax provision and the possible outcome of the disputes. Our internal experts also considered legal precedence and other rulings in evaluating management's position on these uncertain tax positions.



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

The Holding Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report Including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our 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.

Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in terms of the requirements of Act that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, Consolidated cash flows and consolidated Statement of Changes in Equity of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards (IND AS) specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

The respective Board of Directors of the Company included in the Group are responsible for maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Group and for preventing and detacting the 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 internal financial control, 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, which have been used for the purpose of preparation by the Consolidated Financial Statements by the directors of the Holding Companies as aforesaid.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the companies included in the Group is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those respective Board of Directors of the Company included in the Group are also responsible for overseeing the financial reporting process of the Group.



Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement 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 this financial statements.

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

- Identify and assess the risks of material misstatement of the Standalone 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 error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.
- 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 Act, we are
 Company has adequate internal financial controls with reference to financial statements in place
 and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting
 estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern, if we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements, including the disclosure, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.



Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the Consolidated Financial Statements, which have been audited by other Auditors, such other Auditors remain responsible for the directions, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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 deliciencies 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 for the financial year ended March 31, 2022 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.

We conducted our audit in accordance with the Standards on Auditing Specified under Section 143(10) of the Act. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparations of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's management and Board of Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.



Other Matters

We did not audit the financial statements of foreign subsidiary Aarvi Encon (FZE), whose financial statements reflect total assets of Rs.17,55,64,782/- (AED 86,07,351/-) as at 31st March, 2022, total revenue of Rs.13,93,76,012/- (AED 68,67,515/-) and net cash outflow of Rs.3,17,28,783/- (AED 16,68,279/-) for the year then ended. These financial statements have been audited by other auditors whose reports have been furnished to us and our opinion is based solely on the reports of the other auditors. The audit of financial statements of other foreign subsidiary Aarvi Encon Resources Ltd whose financial statements reflect total assets of Rs.33,742/- is not required to be audited as per the statutory requirements of the respective country. Also the audit of associate entities, Aarvi Encon Staffing Services W.L.L. and PT Aarvi Encon Services, has not been done by us and our opinion is based solely on the financial statements as per the statutory requirements of the respective countries.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

Report on other Legal and Regulatory Requirements

- 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 Act, we give in the Annexure 1, a statement on the matters specified in paragraph 3(xxi) of the Order.
- As required by section 143(3) of the Act, based on our audit and the consideration of report of the other auditors on separate financial statements and the other financial information of subsidiaries as noted in the other matters paragraph we report to the extent applicable, that:
 - a) We / the other auditors whose report we have relied upon have sought and obtained all the information and explanations which to the best of our knowledge and belief was necessary for the purpose of our audit of the aforesaid consolidated financial statements;
 - b) In our opinion proper books of account as required by law relating to preparations of the aforesaid Consolidation of the Financial Statements have been kept so far as it appears from our examinations of those books and reports of the other auditors;
 - c) The consolidated Balance Sheet, the consolidated Statement of Profit and loss including the statement of other Comprehensive Income, the Consolidated Cash Flow Statement and Consolidated Statement and Changes in Equity dealt with by this Report are in agreement with the books of accounts maintained for the purpose of preparation of Consolidated Financial Statements;
 - d) In our opinion, the aforesaid Consolidated Financial Statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standard) Rules, 2015, as amended.



- e) On the basis of written representations received from the directors of the Holding Company as on 31" March, 2022 and taken on record by the Board of Directors of the holding company and the report of the Statutory Auditors who are appointed under section 139 of the Act of its subsidiaries, none of the directors of the group companies incorporated in India is disqualified as on 31 March, 2022, from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy and the operating effectiveness of the internal financial controls over financial reporting and the operating effectiveness of such controls, refer to our report in 'Annexure 3', which is based on the auditors' reports of the subsidiary companies incorporated in India.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h) 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:
- The group does not have any pending litigations which would impacts its financial position.
- The group did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon.
- There were no amounts which were required to be transferred to the investor Education and Protection Fund by the group.
- iv. a) The respective managements of the Holding Company and its subsidiaries whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such Subsidiaries to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the respective Holding Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



- b) The respective managements of the Holding Company and its subsidiaries whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of its knowledge and belief, no funds have been received by the Holding Company or any of such Subsidiaries from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- c) Based on the audit procedures that has been considered reasonable and appropriate in the circumstances performed by us and those performed by the auditors of the subsidiaries whose financial statements have been audited under the Act, nothing has come to our or other auditor's notice that has caused us or the other auditors to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- v. The dividend declared/paid during the year and subsequent to the year-end by the Holding Company and subsidiary companies, as and where dividend declared/paid, is in compliance with Section 123 of the Act.

For Arvind H. Shah & Co. Chartered Accountants Firm Reg. No. 100577W

ARVIND HAKAMCH

THE CHIEF OF THE C

Arvind Shah (Proprietor)

Membership No. 100/31224 UDINo. : 22031224AJRQW06690

Place: Mumbal. Date: 26th May, 2022

Aarvi Encon Limited

Annexure to the Independent Auditors' Report of Consolidated Financial Statements

Annexure – 1: Referred To In Paragraph 1 under the Heading "Report on Other Legal and Regulatory Requirements" Of Our Report of Even Date

There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order, 2020 ("CARO") reports of the companies included in the consolidated financial statements. Accordingly, the requirement to report on clause 3(xxi) of the Order is not applicable to the Holding Company.

Annexure - 2: Details of the Group

A. Parent Company:

Sr. No.	Name of the Parent Company
1.	Aarvi Encon Limited

8. Subsidiaries held directly

51. No.	Name of the Subsidiary
1.	Aarvi Engineering and Consultants Private Limited
2.	Aarvi Encon (FZE)
3.	Aarvi Encon Resources Limited

C. Subsidiaries held indirectly

Sr. No.	Name of the Subsidiary
1.	Aarvi Encon ELC, Muscat Sultanate of Oman [Subsidiary of Aarvi Encon (FZE)] w.e.f. 13 rd January, 2021.

D. Associate Entitles

Sr. No.	Name of the Entity
1.	PT. Aarvi Encon Services, Indonesia [Associate entity of Aarvi Encon (FZE) – Stake held 49%] w.e.f. 10th June, 2021.
2.	Aarvi Encon Staffing Services W.L.L., Qatar [Joint Venture – Stake held 49%] w.e.f. 02** March, 2022.

Annexure - 3:

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of sub-section 3 of ... Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our Audit of the consolidated Financial Statements of the holding Company as of and for the year ended 31st March, 2022, We have audited the internal financial controls over financial reporting of Aarvi Encon Limited (hereinafter referred to as "the holding company") and its subsidiaries (the holding company and its subsidiaries together referred as to "the Group"), as of that date.



Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the holding companies and its subsidiaries which are incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by these entities, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Holding Company and its Subsidiaries, internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, Issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both Issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Holding Company and its Subsidiary companies which are incorporated in India has, in all material respects, an adequate internal financial controls system over financial reporting commensurate to its size and nature of business and such internal financial controls over financial reporting were operating effectively as at 31st March, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Arvind H. Shah & Co. Chartered Accountants Firm Reg. No. 100577W

ARVIND HAKAMCH AND SHAH

Arvind Shah (Proprietor)

Membership No. 100/31224 UDINo.: 22031224AJRQWO6690 Place: Mumbai.

Date: 26th May, 2022

AARST ENCON LIMITED

(Fermenty known as Aarvi Encor Private (Invited) CIN.: 129290WH1987F9C045469



Statement of audited Consolidated Assets and Mahilities as on Murch \$1, 2022. (All amounts are Rupess in lakts unless otherwise stated)

Partitulars	As at March 11, 2022	As at March 31, 2021
ASSETS	All Colleges and the second	
(1) Non-current assets		
(a) Property, Plant and Equipment	981.23	997.5
(b) Goodwill on Consolidation	20.12	20.1
(c) flight of Use Asset:		
(d) Other intangible Assets	33.40	2.2
(ii) Intangible Accet Under Development		17.1
Iff Financial Assets		
(i) Loans and Advances	242.64	281.5
(ii) Others	1,827.54	1,6353
Let Deferred Tax Asset, Net	16.98	16.9
(%) Other non current assets	1,371.27	736.4
	4,472.35	3,607.2
(2) Current Assets		
(b) Financial Assets		
(i) investments	35.74	34.2
Q1) Trade flace/yabře	8,20107	5,342.5
(H) Cash and cash equivalents	507.04	1,644.95
(IV) Other Bank Balanors	218.98	413.9
(v) toens end Advances	36.45	33.65
(vi) Others	1,346.88	776.34
(b) Other surrent assets	177.23	167.3
	10,425.35	B,411.07
Total Attacts	14,897.37	12,019.0
QLETY & LIMBILITIES		
guity		
(id) Equity Share capital	1,478.40	1,479.40
(iii) Other Equity	7,990.51	7,028.70
guity attributable to numers of Helding Company	9,468.11	6,507.14
inhittias		
ion-current liabilities		
(a) Financial Liabilities		
40 Borrowings		
Oil Lease Liability		
64) Others	162.00	129 81
(b) Provisions	162.40	140.00
[c] Defended Tax Liabilities [Hcc]	30.33	32.19
(d) Other hon-current habilities	30.11	36.61
ANY Other unit-chilete incheses	192,50	162.78
arrent liabilities	355.50	101.70
(a) Financial Liabilities		
6) Beremvings	643.03	357.60
\$10 bease Links Bry	643.43	1,000
\$10 Trade peyables	1,029,04	54£47
(e) Others	2,448.76	
		1,718.32
(b) Other current Babilities	1,120.77	735.65
(b) Provisions	4.75	
(c) Liabilities for current tax (net)	8,394.36	3,348,31
	250000	1.556,000
Total Equity and Liabilities	14,897.57	12,019,09

As per our report of even date

For and on behalf of the Board of Directors

For Arvind H. Shah & Co. Firm Registration No. 100577W Chartered Accountants

Acvind N. Shah

ARVIND HUMANICKAN TOTAL DEPART

Proprietar M.No. 031224

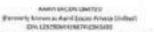
Flace: Mumbal Date: 26th May, 2027 Managing Director

Wrendw D. Sanghavi Javdev V Sanghavi Executive Director & CFD DIN: 00755376 DIN: 90759042

Company Secretary & Compliance Officer Membership No. ACS 59748

Place: Warrbal Date | 35th May, 2022

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Without Convention and Reposits for the (Special and Trace and all March St. 1872). [All amounts are Reposit to brids patient otherwise assets]

Australia	Shert 21	Sec 21	War 22	Mest IL DIZ	Martin XL, 800.
1 Revoted from Specialisms	Meetic	2,8157	3,196.71	28.85(2)	20,118.50
F Other Section	26.11	81.52	50.89	233.69	236.6
El Tate(Reviewer) = 2.]	EDEN	1,404.00	EHER	28,972.16	20,400.0
Y Expense:					
Employee Benaît Expenses	6,427.89	5,525.86	8,648/02	25,865,907	35.756.90
Finance Cost	27.16	1887	1688	39.15	34.40
Departuries and executivation expense	27.49	3036	360	BEST	30.3
Other Expenses	3379.50	1,441.21	899,50	5,434.11	Asses
Finited Experience (EV)	8,853.40	3,06176	3,751.61	11,797.11	39,100.00
Proffs(Scot) Before Tax (Sin fo)	233.40	81.65	261.67	LIMOS	3,080.79
Y. Yan Esperae					
2: Clarent Tito	33.00	-	- 4	1100	
2. Start/Strate-However of San	4		(00,00)		(87.5)
S. Deported From	(LAI)	B34	16.674	12 eur	40.50
Total Tax Expenses (V)	88.53	80.14	848.803	431	(H. 20
F #roffullatol for the year (1949)	261.29	36136	301.27	L35674	1,941.57
Cohe romanharile leona					
iii. Beneitet eil oathe refeeled in profiteries					
Bi-chancement pares/(bosse) on defined banefit	4.67		3131	401	63.33
plans has effect therein.		1			- 1
BIT States that will be replaced out to profit or has					
Changes of basiges purposes benefitive reserve	49.40	5.95	607	91.14	1855
tes affect thereon		-			
Other Comprehensive Insumer for the year, net of two	21.94	5.44	11.10	86.70	pr. 44
Total comprehensive income for the pay	294.27	905.07	\$16.16	LESTAN.	18037
New Profit activities for to: Conners of the Hobbing Company Profit / Bernil New Controlling Interest Profit / (Last)	366.28	861.18	309.35	1,006.74	5,010.02
Ann Contrast Interest Price (Line)	265.28	\$61.56	M5.0	1,806.74	1,840.02
Other Comprehensive Income attributable to					
Owners of the Holding Coreanny Burn Commelling Inserted	27.94	5.00	1139	\$6.79	228.450
and the same of th	25.94	1.0	47.88	\$6.10	(33.45)
Total Comprehensive Income attributable ta: Decreased the Stational Compress	204.22	386.96	330.24	1,257.46	para
Non-Controlling trainest Profit (Quest)	291.23	396.05	816.26	1257.44	100007
Servings per Where	744	200	133		12.0
Royal & Stilutest	3.84	2:16	3.0	8.06	296

- I Victorius of Regulation 34 of the SED Stating Disligation and Stochastic Respulsations 2015, as amended, the above and statement of success and Repulsation 2015 as the Second Statement of success and Repulsation as at March 11, 2017 of the Companional Repulsation of the Repulsation of Second Statement of success and Repulsation and Author 12, 2017 of the Companional Repulsation of the Repulsation of the Repulsation and Author 12, 2017 of the Companion and Second Second
- The financial results have been prepared in accordance with the recognition and management produces that there is the applicable indice According Several 60-7-ACC pre-principles on 122-of the Companies Apt. 2011, in interesting, each with the recognition is constituted on the Companies Apt. 2011, in interesting, each with the recognition is constituted on the Companies Apt. 2011, in interesting, each with the recognition is constituted on the Companies Apt. 2011, in interesting, each with the recognition of the Companies Apt. 2011, in interesting, each with the recognition of the Companies Apt. 2011, in interesting, each with the companies Apt. 2011, in interes
- The Company has only one business segment i.e. "Destroical Management Deboording".
- The figures for the powder protect March 51, 2001 and recreaming quarter ented March 31, 2001 are the bulleting figures between purified Figures II. request of the fact transiting year again March 10, 2002 and March 23, 2011 respectively seed the unanothed year to date figures upon Discontine 11, 2011 and December 11, 2010 respectively, burning the glass of the sind of the Social appropriate between the boundaries with every subjected in Bestind resource.
- The dissect of Directors has restamented board where of \$1.00 and the Equity states, of Section 10 to 10.01 needs to the Appetite the approximal of the combines of the Company at Annual General Marking. The Board of Sections during their Marking had an Annual Section of the Section of their Marking had an Annual Section of the Section of the Marking had an Annual Section of the Section of the

MATERIAL PRODUCTS OF

The above consultated français results of the Company are excitable on the Company's velocits (www.samtencompan) and also as the evelone of ALF (same methods part), where the thermal the Company we both.

For Revised IV Shall-B. Co. Fire: Toglasation No. 3000 Outered horsestants

HANNE MAN Anistric State **Peoprisis** M766-101224

Date: 25th May, 2007.

Mr Legilley's

Shake Shi DESSON)

Lapore made sporty Secretary & Compliance Office

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AARVI ENCON LIMITED

(Formerly known as Aarvi Encon Private Limited) CIN: L29290MH1987PLC045499



Consolidated Cash Flow Statement for the period ended March 31, 2022. (All amounts are Rupees in lakits unless otherwise stated)

Particulars	2021-	-22	2020-21			
Cash flows from operating activities						
Profit /(loss) before tax		1,215.05		1,030.79		
Adjustments:						
Depreciation & amortisation	102.36		97.37			
Re-measurement of defined benefit obligation	4.07		12:11			
Interest expense	73.13		54.84			
Interest expense on Lease Liability	70.30		1.82			
Interest Income	(101.50)		(222.80)			
Libbilities no longer required written back	francisci		(4.16)			
Expected Credit Loss	68.63		47.18			
	1000		47.40			
Exchange (gain) / loss	3.66		60 cm			
Interest Income on Financial Assets at FVTFL	(2.46)		(2.65)			
Loss on sale of property, plant and equipment	16.79	V44 44	0.53	1000		
		163.69		(15.76		
Operating cash flows before working capital changes and other musts		1,378.74		1,015.03		
Decrease/ (increase) in Trade receivables	(2,773.73)		413.06			
Decrease/ (increase) in Firancial Assets	(520.53)		[1,307.28]			
Decrease/ (increase) in Other Assets	(9.90)		(53.55)			
(Decrease)/Increase in Trade Payables	475.00		(402.73)			
(Decrease)/increase in Financial bisblittles	762.12		340.96			
(Decrease)/increase in Other Liabilities	390.71		4.39			
	7.000	(1,775.32)		11,005.25		
ash generated from operations		(395.57)		5.79		
Income taxes refund / (paid), net		(644.44)		1,686.73		
let cash generated from in operating activities		(1,041.01)	_	1,696.52		
Each flows from levesting activities						
Purchase of property, plant and equipment and CWIP	(94.87)		(40.66)			
Interest Received	106.37		244.49			
ach flows from investing activities		11.50	70.00	203.83		
Repayment of long-term borrowings	(25.09)		(8.36)			
Net Proceeds from short -term borrowings	290.42		(521.50)			
			The second is			
100 M 10	200000					
Lease Liability:	-		112.781			
Lease Liability: Principal			(12.76)			
Lease Liability: Principal Interest			(1.82)			
Lease Liability: Principal Interest Dividend & Dividend Distribution tax	(295.69)		(1.82) (147.84)			
Lease Liability: Principal Interest Dividend & Dividend Distribution tax Interest paid		fanc pol	(1.82)	£267.553		
Lease Liability: Principal Interest Dividend & Dividend Distribution tax Interest paid et cash used in financing activities	(295.69)	(108.38)	(1.82) (147.84)	(747.36)		
Lease Liability: Principal Interest Dividend & Dividend Distribution tax Interest paid et cash used in financing activities	(295.69)	(108.38) (1,137.50)	(1.82) (147.84)	(747.16) 1,153.19		
Lease Liability: Principal Interest Dividend & Dividend Distribution tax	(295.69)		(1.82) (147.84)	(747.36) 1,153.19 491.76		
Lease Liability: Principal Interest Dividend & Dividend Distribution tax Interest paid et cash used in financing activities et increase / decrease in cash and cash equivalents	(295.69)	(2,137.50)	(1.82) (147.84)	1,153,15		

As per our report of even date

For Arvind H. Shah & Co. Firm Registration No. 100577W Chartered Accountants

M.No. 031224

ARVIND HAKAMCHA ND SHAR

Arvind H. Shah Proprietor

Place: Mumbai Date: 25th May, 2022 For and on behalf of the Board of Directors of

Virendra D. Sanghavi

Managing Director

DIN:00759176

Jaydev V. Sanghavi Executive Director & CFO

DIN:00759042

Legla S. Bisht

Company Secretary & Compliance Officer Membership No. ACS 59748

Pface : Mumbal Bate : 26th May, 2022

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ROSSELL INDIA LIMITED

Regd. Office: Jindal Towers, Block 'B', 4th Floor, 21/1A/3, Darga Road, Kolkata - 700 017 CIN: L01132WB1994PLC063513 • www.rossellindia.com, E-mail: corporate@rosselltea.com

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022

Rs. in lakhs

		Standalone				Consolidated					
SI.	Particulars		Quater Ended	d	Year Ended		Quater Ended			Year Ended	
No.	Faiticulais	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1.	Total Revenue from Operations	5,477	8,434	6,653	29,903	32,228	5,480	8,431	6,654	29,905	32,229
2.	Net Profit (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(1,420)	650	(2,133)	2,664	4,208	(1,413)	655	(2,133)	2,689	4,208
3.	Net Profit (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(1,420)	650	(2,133)	3,323	4,096	(1,413)	655	(2,133)	3,348	4,096
4.	Net Profit (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(1,235)	566	(2,288)	2,976	3,291	(1,228)	571	(2,288)	3,001	3,291
5.	Net Profit/(Loss) for the period	(1,235)	566	(2,288)	2,976	3,291	(1,228)	571	(2,288)	3,001	3,291
6.	Total Comprehensive Income for the period [Comprising Profit (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(1,069)	561	(2,329)	3,128	3,074	(1,063)	566	(2,329)	3,152	3,074
7.	Profit for the year Attributable to:										
	Owners of the Parent		-	-		-	(1,228)	571	(2,288)	3,001	3,291
	Non Controlling Interests		-	-		-	-	-	-	-	-
8.	Total Comprehensive Income for the year attributable to:										
	Owners of the Parent		-	-	-	-	(1,063)	566	(2,329)	3,152	3,074
	Non Controlling Interests	•	-	-	-	-		-	-	-	-
9.	Equity Share Capital	734	734	734	734	734	734	734	734	734	734
10.	Reserves (excluding Revaluation Reserve)		-	-	23,879	20,861	-	-	-	23,902	20,861
11.	Earnings Per Share (of Rs. 2 each)										
	- Basic (Rs.)	(3.36)	1.54	(6.23)	8.11	8.97	(3.35)	1.56	(6.23)	8.18	8.97
	- Diluted (Rs.)	(3.36)	1.54	(6.23)	8.11	8.97	(3.35)	1.56	(6.23)	8.18	8.97

Notes:

- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. The full format of the Financial Results for the Quarter and Year ended 31st March, 2022 are available on the Stock Exchange websites, www.nseindia.com and www.bseindia.com as well as on
- The Board of Directors of the Company in its Meeting held on 27th May, 2022 has recommended a Dividend of Re.0.30 Per Equity Share of Rs. 2 each (15%) for the Financial Year 2021-2022.

ROSSELL INDIA LIMITED

Place : Kolkata N. K. KHURANA Date : 27th May, 2022 **DIRECTOR (FINANCE)**



Technocraft Industries (India) Limited

Where the best is yet to come

Registered Office: Plot No-47, Opus Centre, 2nd Floor, Opp Tunga Paradise Hotel, MIDC, Andheri (East), Mumbai-93. Tel: 4098 2222/0002; Fax No. 2835 6559; CIN No. L28120MH1992PLC069252 E-mail: investor@technocraftgroup.com; website: www.technocraftgroup.com

Extract of the Standalone & Consolidated Audited Financial Results for the Quarter and Year ended 31st March, 2022. Consolidated EBIDTA Consolidated PAT

olidated Revenue from Operations Increase of 48% YOY

Increase of 57% YOY

Consolidated EPS Increase of 105% YOY Increase of 105% YOY

	₹ in Lakhs except otherwise stated										
Sr.				STANDALONE			CONSOLIDATED				
or. No.	Particulars Particulars	Quarter Ended 31.03.2022 Un -Audited	Quarter Ended 31.12.2021 Un -Audited	Quarter Ended 31.03.2021 Un -Audited	Year Ended 31.03.2022 Audited	Year Ended 31.03.2021 Audited	Quarter Ended 31.03.2022 Un -Audited	Quarter Ended 31.12.2021 Un -Audited	Quarter Ended 31.03.2021 Un -Audited	Year Ended 31.03.2022 Audited	Year Ended 31.03.2021 Audited
1	Total Income from Operations	47,732	43,944	32,118	166,690	99,519	55,388	51,026	38,476	191,111	129,454
2	Net Profit / (Loss) for the period							·			
	(before Tax, Exceptional/ Extraordinary items)										
	from Continuing Operations	7,685	6,321	4,545	28,038	13,563	9,862	8,443	5,300	35,534	17,681
3	Net Profit / (Loss) for the period after Tax										
	(after Exceptional/ Extraordinary items) from										
	Continuing Operations	6,350	4,668	3,797	22,185	11,198	7,194	6,467	4,389	27,457	14,683
4	Net Profit / (Loss) for the period (before Tax)										
	from Discontinued Operations	21	(15)	(710)	(16)	(1,694)	21	(15)	(710)	(16)	(1,694)
5	Net Profit / (Loss) for the period (after Tax)										
	from Discontinued Operations	15	(11)	(531)	(12)	(1,270)	15	(11)	(531)	(12)	(1,270)
6	Total Comprehensive Income for the period										
	[Comprising Profit/ (Loss) for the Period (after tax)										
	and other comprehensive income(after tax)]	6,094	4,675	3,356	21,958	9,998	6,765	6,517	4,056	27,067	13,299
7	Equity Share Capital (Face Value of ₹ 10/- per Share)	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446
8	Earning Per Share (of ₹ 10/-each)										
	For Continuing Operations-Basic and Diluted (in ₹)	25.95	19.09	15.52	90.69	45.78	28.70	25.71	17.06	109.36	58.38
9	Earning Per Share (of ₹ 10/-each)										
	For Discontinued Operations-Basic and Diluted (in ₹)	0.06	(0.05)	(2.17)	(0.05)	(5.19)	0.06	(0.05)	(2.17)	(0.05)	(5.19)
10	Earning Per Share (of ₹ 10/-each)										
	For Continuing & Discontinued Operations-										
	Basic and Diluted (in ₹)	26.01	19.04	13.35	90.64	40.59	28.76	25.66	14.89	109.31	53.19

- The above is an extract of the detailed format of the Financial Results filed with the Stock Excahnges under regulation 33 of the SEBI (Listing Obiligations and Disclosure Requirements) Regulations 2015. The full format of the said Financial Results are available on the Stock Exchange's websites on www.nseindia.com, www.bseindia.com and on the Company's website www.technocraftgroup.com.
- The above Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 27th May 2022

For Technocraft Industries (India) Limited

Place : Mumbai Dated: 27th May 2022

Sharad Kumar Saraf (Chairman Cum Managing Director) (DIN NO. 00035843)



SOUTHERN PETROCHEMICAL INDUSTRIES CORPORATION LIMITED

CIN: L11101TN1969PLC005778

Registered Office: SPIC House, 88 Mount Road, Guindy, Chennai 600 032 Tel: 044-22350245. Email: spiccorp@spic.co.in Website: www.spic.in

EXTRACT OF THE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH 2022

(Rs. in lakhs)

ı								•	′
		Consc	olidated						
SI.no	Particulars	Current quarter ended 31.03.2022	Corresponding 3 months ended in the Previous year 31.03.2021	Year ended 31.03.2022	Previous year ended 31.03.2021	Current quarter ended 31.03.2022	Corresponding 3 months ended in the Previous year 31.03.2021	Year ended 31.03.2022	Previous year ended 31.03.2021
			(Aud	ited)			(Audi	ited)	
1	Total income from operations (net)	28447.16	37226.65	189831.23	155558.79	27770.19	37320.18	189154.26	155652.31
2	Net Profit for the period (before Exceptional items and tax)	767.90	3727.00	14043.44	4662.26	90.93	3279.85	13366.47	4755.78
3	Net Profit for the period (after Exceptional items and before tax)	767.90	3727.00	14043.44	4662.26	685.99	4812.93	17368.68	7702.68
4	Net Profit for the period (after Exceptional items and tax)	767.90	4249.75	14043.44	5185.01	516.50	4876.36	16334.41	7407.53
5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	(504.77)	4242.45	15449.36	5940.39	(697.75)	4885.62	17816.19	8103.97
6	Reserves (excluding Revaluation Reserve)	-	-	41078.62	25629.26	-	-	49028.35	31212.16
7 8	Equity Share Capital (Face Value of Rs. 10 Per Share) Earnings Per Share (of Rs. 10/- each)	20364.03	20364.03	20364.03	20364.03	20364.03	20364.03	20364.03	20364.03
	Basic & Diluted (Not annualised for the period)- Based on Net Profit	0.38	2.09	6.90	2.55	0.25	2.39	8.02	3.64
	Basic & Diluted (Not annualised for the period) after Other Comprehensive income	(0.25)	2.08	7.59	2.92	(0.34)	2.40	8.75	3.98

Note:

Place : Chennai

Date: 27th May, 2022

The Board of Directors has recommended a dividend of Re.0.50 (5%) per share on 203640336 equity shares of Rs. 10/- each for the financial year 2021-22, subject to the approval of the shareholders at the ensuing 51st Annual General Meeting.

The above is an extract of the detailed format of the Quarterly / Yearly Financial Results filed with the National Stock Exchange of India Limited (NSE) under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the Quarter and Year ended 31st March 2022 is available on the NSE website (www.nseindia.com) and website of the Company (www.spic.in).

For and on behalf of the Board

ASHWIN C MUTHIAH DIN 00255679 CHAIRMAN



AARVI ENCON LIMI Engineering • Manpower • Outsourcing

CIN: L29290MH1987PLC045499

Reg. Office: - B1-603, Marathon Innova, Marathon Nextgen Complex, G.K. Marg, Lower Parel, Mumbai - 400013. **Tel:** 022-4049 9999 **Email:** info@aarviencon.com Website: www.aarviencon.com

EXTRACT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2022



(Rs. In	Lakhs	Except	Earning	Per	Share	(EPS)
(-toob c	8			· /

Sr.			3 Months Ende	d	Year Ended		
or. No.	Particulars	31.03.2022 Audited	31.12.2021 Unaudited	31.03.2021 Audited	31.03.2022 Audited	31.03.2021 Audited	
1	Total Revenue (Net)	9,126.93	7,404.20	5,758.10	28,972.58	20,408.17	
2	Net profit for the period before tax	273.46	381.45	261.47	1,215.05	1,030.79	
3	Net Profit for the period after Tax	266.28	381.58	303.27	1,206.74	1,046.02	
4	Total Comprehensive Income for the period (Comprising Profit / Loss for the period after Tax and other Comprehensive Income (After Tax)	294.22	386.98	316.24	1,257.44	1,022.57	
5	Paid Up Equity Share Capital (Face Value Rs. 10)	1,478.40	1,478.40	1,478.40	1,478.40	1,478.40	
6	Other Equity	-	-	-	7,990.51	7,028.76	
7	Earning Per Share (Face Value of Rs. 10 each.)	1.80	2.58	2.05	8.16	7.08	
8	Earnings before Interest, Tax, Depreciation and Amortization	323.55	430.58	299.99	1,390.55	1,184.82	

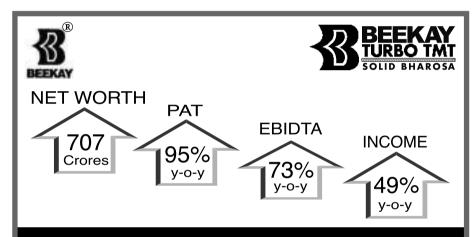
- The Financial Results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on Thursday, May 26, 2022. The Statutory Auditors of the Company have issued the Audit Report on the said financial results of the Company.
- The above is the extracts of the detailed format of the guarter and full year ended on March 31, 2022 filed with stock exchange under Regulation 33 of the SEBI (Listing Regulation), 2015. The full standalone and consolidated financial results for the the quarter and full year ended on March 31, 2022 are available on the National Stock Exchange of India Limited (NSE) website i.e www.nseindia.com and on the Company's website i.e. www.aarviencon.com.

On behalf of the Board of Directors

Sd/ Virendra D. Sanghavi

Managing Director

Place : Mumbai Date : May 26, 2022



BEEKAY STEEL INDUSTRIES LIMITED

EXTRACT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2022 (Rupees in Lakhs)

SI	Particulars	Quarter Ended Year E						
no			Precedding	Correspond-	As on	As on		
Ш		ended	3 months	ing 3 months				
Ш		ended 31.03.2022	ended 31.12.2021	31.03.2021	31.03.2022	24 02 2004		
Ш		Audited	Unaudited	Audited	Audited	Audited		
	Total Income							
	from Operations	38,302.59	34,266.55	31,364.95	129,896.40	87,431.45		
2	Net Profit for the period							
	(before Tax, Exceptional and	4,410.29	5,308.18	3,750.92	20,657.25	10,711.99		
	/or Extra-ordinary items #)							
3	Net Profit for the period before tax	4 440 00	E 000 40	0.750.00	00 057 05	10 711 00		
	(after Exceptional and /or Extra-ordinary items #)	4,410.29	5,308.18	3,750.92	20,657.25	10,711.99		
4	Net Profit for the period after tax							
	(after Exceptional and	3,662.76	3,934.23	3,196.15	15,670.72	8,047.22		
	or Extra-ordinary items#)	,	, , , , , , , , , , , , , , , , , , ,	,		,		
5	Total comprehensive Income for the							
	period(Comprising Profit/(loss)							
	for the period (after tax) and other	3,729.24	3,960.09	3,240.08	15,806.06	8,156.85		
6	comprehensive Income(after tax)	1.909.09	1.909.09	1.909.09	1,909.09	1,909.09		
7	Equity Share Capital Reserves	1,909.09	1,909.09	1,909.09	1,909.09	1,909.09		
$\parallel'\parallel$	(excluding Revaluation Reserve)				68,795.82	53,191.49		
8	Earning Per Share (of Rs. 10/- each)							
-	(for continuing and							
	discontinued operations) -							
	Basic	19.55	20.76	16.99	82.88	42.77		
	Diluted	19.55	20.76	16.99	82.88	42.77		
	# The Company does not have Except	ional and E	xtra-ordinar	y items.				

_	KEY NUMBERS OF	STANDAL	ONE FINAL	NCIAL RES	ULTS (R	s.in Lakhs)	
SI	Particulars		Quarter E	nded	Year Ended		
no		3 months	3 months Precedding Correspond-			As on	
		ended	3 months	ing 3 months			
		ended	ended in the				
		31.03.2022		31.03.2021	31.03.2022	31.03.2021	
		Audited	Unaudited	Audited	Audited	Audited	
1	Total Revenue From Operation	38,302.59	34,266.55	31,364.95	129,896.40	87,431.45	
2	Profit Before Tax from						
	Continuing Operation	4,410.63	5,308.18	3,750.88	20,657.59	10,711.95	
3	Profit After Tax from						
	Continuing Operation	3,663.09	3,934.23	3,196.11	15,671.05	8,047.19	
No	tes:						

- The above is an extract of the detailed format of Quarterly and Yearly Audited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Yearly Audited Financia Results is available on the website of BSE (www.bseindia.com) and on the Company's website (www.beekaysteel.com).
- The Financial Results have been reviewed by the Audit Committee & thereafter approved by the Board of Directors of the Company at their respective meeting held on 27.05.2022
 - The Company has prepared the Consolidated Financial Statement on quarterly and annual basis and the Consolidated financial figures include wholly owned subsidiary M/s. Beekay Utkal Steel Pvt Ltd. & Associate. M/s. AKC Steel Industries Ltd.

The Statutory Auditors have provided un-modified audit report on the Quarterly and Annual Audited Financial Results (Standalone and Consolidated) to the Company for the period ended on March 31. 2022.

> By Order of the Board of Directors For Beekay Steel Industries Ltd.

SURESH CHAND BANSAL Executive Chairman DIN: 00103134

CIN: L27106WB1981PLC033490

Place: Kolkata. Date: 27th May ,2022

Regd Office: "Lansdowne Towers"4th Floor, 2/1A Sarat Bose Road, Kolkata-700020 Phone: 033-4060-4444, Fax: 033-2283-3322 Website:www.beekaysteel.com,Email:contact@beekaysteel.com

PUBLIC NOTICE

NOTICE is hereby given by public at large that my client MRS. DEEPIKA VIJAY LAD (MAIDÉN NAME : BHARTI VITHAL TAWDE), R/o. Rehmatbai Bldg., No.1 Ground Floor, Room No.15, Tardeo, Sane Guruji Marg, Mumbai - 400034, declare tha her father VITHAL GOPAL TAWDE, expired on 17/08/1968 at Mumbai and his death certificate has been lost / misplace and no traceable. And she also applied for transfer the tenancy right of the above said premises in her name, if any person of persons having any objection claim rights title or interest, then record there objection in writing within 14 days from the date o publication of this notice to me i.e. Adv. M H. CHHIPA, 3/15, Kondaii Chawl, Parel, Mumbai - 12 (Mob. No.9821400234) or my client afterwards there rights, title, interest or claim will be waived which please record Place: Mumbai Adv. M. H. CHHIPA Date: 28-05-2022

जाहीर नोटीस

या नोटीसद्वारे कळविण्यात येते की. गांव मौजे पेल्हार, तालुका वसई, जिल्हा पालघर, येथील सर्व्हे नं. २१४/२/३, क्षेत्र २४८चौ.मी. आणि सर्व्हे नं. २१४/१/६, क्षेत्र २५४ चौ.मी. अर्शी मिळकत माझे अशिल सोनल भावेन शेठ व नेविल भावेन शेठ यांच्या मालकी कब्ज वहिवाटीची आहे. सदर मिळकतीत बांधकाम करण्याची परवानगी मिळणेकामी माझे अशिलांर्न वसर्ड-विरार शहर महानगरपालिका कार्यालया अर्ज केलेला आहे. सदर बाबत कोणत्याह व्यक्तीची वा संस्थेची कोणत्याही प्रकारची तका वा हरकत असल्यास १४ दिवसांच्या आत योग्य या कागदपत्रकांसह लेखी पुराव्यानिशी पत्ता ऑफिस नं. २४, आकांक्षा कमर्शिअल कॉम्प्लेक्स, आचोळे रोड, नालासोपारा (पूर्व) जे. पालघर या पत्यावर कळवावे

ॲड. हितेश डी. चौबे

FUNDVISER CAPITAL (INDIA) LIMITED

(FORMERLY KNOWN AS BAGADIA COLOURCHEM LIMITED) Regd. Off.: 602 Orbit Plaza New Prabhadevi Marg, Prabhadevi, Mumbai 400025 CIN: L65100MH1985PLC205386

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2022

(Rs. in Lakhs)

				(115. III Lakiis
	Quater	Quater	Year	Year
	Ended	Ended	Ended	Ended
Particulars	31.03.2022	31.03.2021	31.03.2022	31.03.2021
	(Audited)	(Audited)	(Audited)	(Audited)
1. Total income from operations (Net)	1.54	5.30	15.10	24.06
(From New Activity, Refer Note 3)				
2. Net Profit / (Loss) for the period (before Tax,				
Exceptional and/or Extraordinary items)	(3.21)	57.98	(1.01)	63.80
3. Net Profit / (Loss) for the period before tax				
(after Exceptional and/or Extraordinary items)	(3.21)	57.98	(1.01)	63.80
4. Net Profit / (Loss) for the period after tax				
(after Extraordinary & Exceptional items)	(4.73)	48.81	(3.30)	52.39
5. Total Comprehensive Income for the period				
[Comprising profit for the period (after Tax				
and Other Comprehensive Income(after tax)	(18.24)	48.81	(9.48)	52.39
6. Equity Share Capital	369.00	369.00	369.00	369.00
7. Reserves (excluding Revaluation Reserve as				
shown in the Balance Sheet of previous year)			252.50	261.97
8. Earnings Per Share (before extraordinary items)				
(of Rs. 10/-each)				
Basic : Rs.	(0.49)	1.32	(0.26)	1.42
Diluted: Rs.	(0.49)	1.32	(0.26)	1.42
9. Earnings Per Share (after extraordinary items)				
(of Rs. 10/- each)				
Basic: Rs.	(0.49)	1.32	(0.26)	1.42
Diluted: Rs.	(0.49)	1.32	(0.26)	1.42

Notes

- 1) The above is an extract of the detailed format of financial results for the quater/ Year ended 31st March, 2022 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing obligations and disclosure requirments) Regulation, 2015. The full format of the said Audited Financial Results are available on the Stock Exchange Website. (www.bseindia.com)
- 2) The Figures of the Previous Year have been regrouped / recast wherever necessary. The figures for quarter ended 31st March 2022 are balancing figures between the audited figures of the full financial year and the reviewed year-to-date figures up to the third quarter of the financial year.
- 3) The Income from operations is from new line of activity in the field of Investments. The income from old activity i.e manufacturing of Dyesand Pigments is NIL.
- 4) The Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 as amended by the Companies (Indian Accounting Standards) (Amendment Rule, 2016.
- 5) The above Audited Financial Results were reviewed by the Audit Committee and thereafter the Board of Directors have approved the above results at their respective meetings held on 27/05/2022. The Statutory Auditors of the Company have carried out the audit of the aforesaid Financial Results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) 2015 regulations

FOR FUNDVISER CAPITAL (INDIA) I IMITED (FORMERLY KNOWN AS RAGADIA COLOURCHEM LTD) **NAMRATA JAIN**

DIRECTOR

Place: Mumbai Date: 27/05/2022

एलकेपी सिक्युरिटीज लिमिटेड

सीआयएन: एल६७१२०एमएच१९९४पीएलसी०८००३९ **नोंदणीकृत कार्यालय:** २०३, एब्मॅसी सेंटर, नरीमन पॉईंट, मुंबई-४०००२१ द्र.:९१-२२-४००२४७८५/८६, फॅक्स:९१-२२-२२८७४७८७, वेबसाईट:www.lkpsec.com, ई-मेल:ho_compliance@lkpsec.com

वार्षिक सर्वसाधारण सभा व ई-वोटिंग माहितीची सूचना

येथे सचना देण्यात येत आहे की. एलकेपी सिक्यरिटीज लिमिटेड (कंपनी) च्या सदस्यांची २८वी वार्षिक सर्वसाधारण सभा (एजीएम) सोमवार, २० जून, २०२२ रोजी स.११.३०वा. (भाप्रवे) कंपनी कायदा २०१३ च्या लागू तरतुदीनुसार (कायदा) आणि एमसीए सर्वसाधारण परिपत्रक दिनांक ८ एप्रिल, २०२०, दिनांक १३ एप्रिल, २०२०, दिनांक ५ मे, २०२० आणि दिनांक १३ जानेवारी, २०२१ व १४ डिसेंबर, २०२१ (एमसीए परिपत्रके) आणि सेबी परिपत्रक दिनांक १२ मे, २०२०, १५ जानेवारी, २०२१ व १३ मे, २०२२ (सेबी परिपत्रके) नुसार २८व्या एजीएम घेण्याच्या सभेच्या सूचनेत (सूचना) नमुद विषयांवर विमर्ष करण्याकरिता व्हिडीओ कॉन्फरन्सिंग (व्हीसी) किंवा अदर ऑडिओ-व्हिज्युअल मिन्स (ओएव्हीएम) मार्फत कंपनीच्या सदस्यांच्या वास्तविक उपस्थितीशिवाय होणार आहे. २८व्या एजीएमकरिता संभव्य ठिकाण हे कंपनीचे नोंदणीकृत कार्यालय अर्थात २०३, एब्मॅसी सेंटर, नरीमन पॉईंट, मुंबई-४०००२१ आहे. एमसीए परिपत्रके व सेबी परिपत्रकाच्या पुर्ततेनुसार वित्तीय वर्ष २०२१-२२ करिता वार्षिक अहवाल व सूचना ज्या सदस्यांचे ई-मेल कंपनी/डिपॉझिटरी सहभागीदार (डीपी)/ निबंधक व हस्तांतर प्रतिनिधी अर्थात ॲडोईट कॉर्पोरेट सर्विसेस प्रायव्हेट लिमिटेड (आरटीए) कडे नोंद आहेत त्यांना विद्युत स्वरुपाने पाठविले आहे. सदर दस्तावेज कंपनीच्या www.lkpsec.com, स्टॉक एक्सचेंजच्या अर्थात बीएसई लिमिटेडच्या www.bseindia.com व सेन्ट्रल डिपॉझिटरी सर्विसेस (इंडिया) लिमिटेड (सीडीएसएल) च्या <u>www.evotingindia.com</u> वेबसाईटवर उपलब्ध आहेत.

कंपनी कायदा २०१३ च्या कलम १०८ सहवाचिता कंपनी (व्यवस्थापन व प्रशासन) अधिनियम, २०१४ च्या नियम २०, सुधारितप्रमाणे आणि सेबी (लिस्टींग ऑब्लिगेशन्स ॲण्ड डिस्क्लोजर रिकायरमेंटस्) रेग्युलेशन्स २०१५ चे नियम ४४ (सेबी लिस्टींग रेग्युलेशन्स) नुसार नोंद दिनांक सोमवार, १३ जून, २०२२ रोजी वास्तविक किंवा डिमॅट स्वरुपात भागधारणा असणाऱ्य सदस्यांना सीडीएसएलच्या <u>www.evotingindia.com</u> ई-वोटिंग माध्यमातून सूचनेत नमुद विषयावर विद्युत स्वरुपात मत देता येईल. ई-वोटिंगची सविस्तर प्रक्रिया/माहिती सूचनेत नमुद

याबाबत पढ़े सचित करण्यात येत आहे की:

- रिमोर्ट ई-वोटिंग गुरुवार, १६ जून, २०२२ रोजी स.९.००वा. भाप्रवे प्रारंभ होईल आणि रविवार, १९ जून, २०२२ रोजी सायं.५.००वा. भाप्रवे समाप्त होईल. रविवार, १९ जून, २०२२ रोजी सायं.५.००वा. भाप्रवेनंतर विद्युत स्वरुपाने रिमोट ई-वोटिंग मान्य असणार
- ई-वोटिंग उद्देशाकरिता नोंद दिनांक सोमवार, १३ जून, २०२२ आहे.
- मंगळवार, १४ जून, २०२२ ते सोमवार, २० जून, २०२२ (दोन्ही दिवस समाविष्ट) पर्यंत कंपनीचे सदस्य नोंद पुस्तक व भागहस्तांतर पुस्तक बंद ठेवण्यात येतील. सदस्यांना सूचनेत नमुद प्रक्रियेचे पालन करून एजीएम प्रारंभापवीं ३० मिनिटे आणि
- निर्धारित वेळेनंतर व्हीसी/ओएव्हीएममार्फत एजीएममध्ये सहभागी होता येईल. सदस्यांना व्हीसी/ओएव्हीएममार्फत सभेत उपस्थित राहता येईल आणि ज्यांनी रिमोट ई-वोटिंगने ठरावावर त्यांचे मत दिलेले नाही किंवा त्यांना रोखलेले नाही ते एजीएम दरम्यान
- ई-वोटिंगमार्फत मतदान करू शकतील ज्या सदस्यांनी एजीएमपुर्वी रिमोट ई-वोटिंगने त्यांचे मत दिलेले आहे त्यांना व्हीसी, ओएव्हीएम मार्फत एजीएममध्ये सहभागी होता येईल परंतु एजीएममध्ये पुन्हा मत देता येणार नाही. व्हीसी/ओएव्हीएम मार्फत एजीएममध्ये उपस्थिती राहण्याची माहिती सूचनेत
- नोंद तारखेला डिपॉझिटरीद्वारे तयार केलेल्या लाभार्थी मालकांच्या नोंद पुस्तकात ज्य व्यक्तींची नावे नमुद आहेत त्यांना रिमोट ई-वोटिंग तसेच एजीएम दरम्यान ई-वोटिंग सविधा उपलब्ध होईल.
- ई-वोटिंगबाबत काही प्रश्न किंवा तक्रारी असल्यास तुम्ही संपर्क श्री. राकेश दळवी, व्यवस्थापक, सीडीएसएल किंवा फ्रिकेन्टली आस्कड क्रेश्चन्स (एफएक्यू) आणि हेल्पसेक्शन अंतर्गत www.evotingindia.com वर उपलब्ध ई-वोटिंग मॅन्यअलचा संदर्भ घ्यावा किंवा १८००२२५५३३ वर संपर्क करावा.
- १ एप्रिल, २०२० पासून लागू असलेले वित्तीय कायदा २०२० द्वारे दिलेल्या बदलानुसार त्यांचे भागधारकांना देण्यात येणाऱ्या लाभांशावर विहित दराने कंपनीकडून कर देणे आवश्यक आहे. भागधारकाच्या निवासी स्थितीनुसार करधारणा दर निश्चित असतील. तदुनुसार कर कपातीनंतर अंतिम लाभांश दिले जाईल.
- एजीएम सूचना वितरण पुर्तता दिनांक २७ मे, २०२२ आहे.

दिनांक: २७ में, २०२२

ज्या सदस्यांनी त्यांचे ई-मेल व मोबाईल क्रमांक नोंद केलेले नाही त्यांनी विद्युत स्वरुपात भागधारणा असल्यास संबंधित डिपॉझिटरी सहभागीदारकडे नोंद करून घ्यावे आणि वास्तविव स्वरुपात भागधारणा असल्यास कंपनीचे आर ॲण्ड टी प्रतिनिधीकडे नोंद्र करावे जेणेकरून विद्यत स्वरुपात सचनेसह वार्षिक अहवालाच्या प्रती प्राप्त करता येतील. वेळेवर पत्र व्यवहा मिळण्यासाठी कंपनी/डीपी/आरटीएकडे त्यांचे अद्यायावत ई-मेल नोंद करावे.

सूचना व वार्षिक अहवाल विद्युत स्वरुपाने प्राप्त करण्याच्या मर्यादित उद्देशासाठी त्यांचे ई-मेल कंपनी/डीपी/आरटीएकडे नोंद नसल्यास सदस्यांनी <u>https://www.lkpsec.com/</u> investerinfopdf/637316358186769160 Request%20for%20 Registration%20of%20 Email.pdf लिंकमार्फत कंपनीकडे त्यांचे ई-मेल नोंद करावेत

एलकेपी सिक्युरिटीज लिमिटेडकरिता ठिकाण: मुंबई

सही / -अक्षता वेंगुर्लेकर

FINE - LINE CIRCUITS LIMITED

CIN NO: L72900MH1989PLC13521 REGD.OFFICE: 145 SDF - V, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096. Phone No: 022 2829 0244/245, Fax No: 022 2829 2554, Email: fineline@fineline co in: Website: www.finelineindia.com

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2022 (Rs. in Lakhs except EPS)

Sr.	Particulars	Q	uarter Ende	ed	Year E	nded
No.		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	(Reviewed)	Audited	Audited	Audited
1)	Total Income from operations (Net)	774.90	739.03	551.38	3014.02	2275.28
2)	Net Profit from Ordinary Activities before Tax	26.89	23.90	(5.02)	91.71	5.71
3)	Net Profit from Ordinary Activities after Tax	24.79	23.55	(6.32)	87.97	5.29
4)	Total Comprehensive Income after Tax	21.24	23.55	2.58	84.41	14.20
5)	Paid up equity share capital-					
	(Face value of Rs.10/- each)	482.65	482.65	482.65	482.65	482.65
6)	Reserves (Excluding Revaluation Reserve)				349.98	265.57
7)	Earning Per Share (EPS)					
	(before extraordinary items)					
	(of Rs. 10/- each -Not annualised)					
	(a) Basic & Diluted	0.52	0.49	(0.13)	1.83	0.11
8)	Earning Per Share (EPS)					
	(after extraordinary items)					
	(of Rs. 10/- each -Not annualised)					
	(a) Basic & Diluted	0.52	0.49	(0.13)	1.83	0.11

The above results have been prepared in accordance with Indian Accounting Standards (Ind AS), notified under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standard) Rules,

2015, as amended. The above is an extract of the Detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and other Discloure Requirements) Regulations, 2015 and the full format of the Quarterly Results are available on the Stock Exchange website bseindia.com and on the website of the Company at www.finelineindia.com

By Order of the Board

RAJIV B. DOSHI DIN: 00651098 Excutive Director

Place: Mumbai Date: 27th May, 2022

aarvi

आर्वी एनकॉन लिमिटेड

अभियांत्रिकी • मनुष्यबळ • बाह्यस्त्रोत सीआयएन: एल२९२९०एमएच१९८७पीएलसी०४५४९९ नोंदणीकृत कार्यालय: ६०३, बी१ विंग, मॅरेथॉन इन्नोवा, मॅरेथॉन नेक्स्टजेन कॉम्प्लेक्स, जी.के. मार्ग, लोअर परल मंबर-x000१३ वेबसार्टर www aarviencon com र्-मेल info@aarviencon com

३१ मार्च, २०२२ रोजी संपलेल्या तिमाही व वर्षाकरीता एकत्रित लेखापरिक्षित वित्तीय निष्कर्षाचा अहवाल



Y-O-Y BASIS

				•		
				(रु.लाख	उत्पन्न प्रती भा	ग व्यतिरिक्त)
			संपलेली ३ महिने		संपलेले	वर्ष
अ. क्र.	तपशील	३१.०३.२२ लेखापरिक्षित	३१.१२.२१ अलेखापरिक्षित	३१.०३.२१ लेखापरिक्षित	३१.०३.२२ लेखापरिक्षित	३१.०३.२१ लेखापरिक्षित
१. एकू	ण महसूल (निञ्वळ)	९१२६.९३	७४०४.२०	५७५८.१०	२८९७२.५८	२०४०८.१७
२. कर्	पुर्व कालावधीकरिता निव्वळ नफा	२७३.४६	३८१.४५	२६१.४७	१२१५.०५	१०३०.७९
३. करा	ानंतर कालावधीकरिता निव्वळ नफा	२६६.२८	३८१.५८	३०३.२७	१२०६.७४	१०४६.०२
कार	लावधीकरिता एकूण सर्वंकष उत्पन्न (करानंतर लावधीकरिता एकत्रित नफा/तोटा आणि इतर कष उत्पन्न (करानंतर))	२९४. २२	३८६.९८	३१६.२४	१२५७.४४	१०२२.५७
	गा केलेले समभाग भांडवल र्शनी मुल्य रु.१०/- प्रती भाग)	१,४७८.४०	१,४७८.४०	१,४७८.४०	१,४७८.४०	१,४७८.४०
६. इतर	समभाग	-	-	-	७९९०.५१	७०२८.७६
७. उत्प	न्न प्रतिभाग (दर्शनी मुल्य रु.१०/- प्रती भाग)	१.८०	२.५८	२.०५	८.१६	৬.০८
८. व्या	ज, कर, घसारा व वसुलीयोग्य खर्च पूर्व उत्पन्न	३२३.५५	४३०.५८	२९९.९९	१३९०.५५	११८४.८२

वित्तीय निष्कर्षाचे लेखासिमतीद्वारे पुनर्विलोकन करण्यात आले आणि तद्नंतर २६ मे, २०२२ रोजी झालेल्या संचालक मंडळाच्या सभेत मान्य करण्यात आले. कंपनीच्या वैधानिक लेखापरिक्षकांनी कंपनीच्या सदर वित्तीय निष्कर्षावर मर्यादित पनर्विलोकनावर वितरीत केले आहे

सेबी (लिस्टिंग रेग्युलेशन) २०९५ च्या नियम ३३ अन्वये स्टॉक एक्सचेंजसह सादर करण्यात आलेली ३१ मार्च, २०२२ रोजी संपलेल्या तिमाही व संपूर्ण वर्षाकरिता सविस्तर नम्न्यातील उतारा आहे. ३१ मार्च, २०२२ रोजी संपलेल्या तिमाही व संपुर्ण वर्षाकरिता एकमेव व एकत्रित वित्तीय निष्कर्षाचे संपूर्ण नमुना कंपनीच्या www.aarviencon.com व नॅशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेड (एनएसई)च्या www.nseindia.com वेबसाईटवर उपलब्ध आहे.

संचालक मंडळाच्या वतीने सही/

व्यवस्थापकीय संचालक

विरेंद्र डी. संघवी

ठिकाण: मुंबई दिनांक: २६.०५.२०२२

श्री ग्लोबल ट्रेडिफन लिमिटेड नोंदणीकृत कार्यालयः ए२, २रा मजला, मधु इस्टेट, पांडुरंग बुधकर मार्ग, लोअर परळ, मुंबई-४०००१३. द्ररः:०२२-६२९१८१९१, सीआयएनः एल२७१००एमएच१९८६पीएलसी०४१२५२, ई-मेल:sgtl2008@gmail.com, वेबसाईट:www.sgtl.in

	३१ मार्च, २०२२ रोजी संपलेल्या तिमाही व वर्षाकरिता एकमेव व एकत्रित लेखापरिक्षित वित्तीय निष्कर्षांचा अहवाल (रु.लाखात, ईपीएस व्यतिरिक्त)												
Г				एकमेव					एकत्रित		, ,		
अ.	तपशील	संपलेली तिमाही			संपलेले वर्ष	संपलेले वर्ष	संपलेली तिमाही			संपलेले वर्ष	संपलेले वर्ष		
क्र		३१.०३.२२	39.92.29	३१.०३.२१	३१.०३.२२	३१.०३.२१	३१.०३.२२	३१.१२.२१	३१.०३.२१	३१.०३.२२	३१.०३.२१		
		लेखापरिक्षित	अलेखापरिक्षित	लेखापरिक्षित	लेखापरिक्षित	लेखापरिक्षित	लेखापरिक्षित	अलेखापरिक्षित	लेखापरिक्षित	लेखापरिक्षित	लेखापरिक्षित		
٩.	कार्यचलनातून एकूण उत्पन्न	94982.98	-	८३.९४	१५१९८.६९	१९६.५२	9082८.८०	२०७९.२३	८३.९४	२०७११.७४	१९६.५२		
₹.	कालावधीकरिता निव्वळ नफा/(तोटा) (कर, अपवादात्मक आणि/किंवा विशेष साधारण बाबपूर्व)	94034.28	(२६.१४)	(४९.५१)	98839.30	(२३.९७)	9400६.4६	३४८.९६	(४९.५१)	9६993.33	(२३.९७)		
З.	करपूर्व कालावधीकरिता निव्वळ नफा/(तोटा) (अपवादात्मक आणि/किंवा विशेष साधारण बाबनंतर)	94034.28	(२६.१४)	(४९.५१)	98839.30	(२३.९७)	9400६.4६	३४८.९६	(४९.५१)	9६993.33	(२३.९७)		
8.	करानंतर कालावधीकरिता निव्वळ नफा/(तोटा) (अपवादात्मक आणि/किंवा विशेष साधारण बाबनंतर)	94034.28	(२६.१४)	(४९.५१)	98839.30	(२३.९७)	94980.43	३४८.९६	(४९.५१)	94880.30	(२३.९७)		
ч.	कालावधीकरिता एकूण सर्वकष उत्पन्न (कालावधीकरिता सर्वकष नफा/(तोटा)(करानंतर) आणि इतर सर्वकष उत्पन्न (करानंतर))	(१९७६९.८६	८१९६७.४६	332.00	९७४७२.५४	9346.03	८१९३.४२	२८५४.५४	३२४.४ ९	३ ४९७२.७१	9402.89		
ξ.	समभाग भांडवल (दर्शनी मूल्य रु.१/- प्रती)	9२७२१.२६	9२७२9.२६	99384.04	9२७२9.२६	99384.04	9२७२9.२६	9२७२9.२६	99384.04	9२७२9.२६	99384.04		
6 .	इतर समभाग (लेखापरिक्षित ताळेबंद पत्रकात दिल्यानुसार)				9२३७९४.३३	२४३३२.४६				६६७३७.८ ٩	२१३३८.४४		
८.	मूळ व सौमिकृत उत्पन्न प्रतिभाग (वार्षिकीकरण नाही) (रू.)	9.96	0.00	0.00	9.90	0.00	0.00	0.02	(0.09)	9.29	0.09		

ारिपत्रक क्र. सीआयआर/सीएफडी/एफएसी/६२/२०१६ द्वारे सुधित सेबी (लिस्टिंग ॲण्ड अदर डिस्वलोजर रिक्वायरोंट्स) रेखुलेशन्स, २०१५ च्या नियम ३३ अन्वये स्टॉक एक्सवेंजसह सादर करण्यात आलेली लेखापरिक्षित एकमेव व एकत्रित वित्तीय निष्कर्षाचे सविस्तर नमुन्यातील उतारा आहे. लेखापरिक्षित वित्तीय निष्कर्षाचे संपूर्ण नमुना कंपनीच्या www.sgtl.in वेबसाईटवर आणि स्टॉव एक्सवेंजच्या www.bseindia.com वेबसाईटवर उपलब्ध आहे.

वरील वित्तीय निष्कर्षांचे लेखासमितीद्वारे पुनर्विलोकन व शिफारस करण्यात आले आणि २७ में, २०२२ रोजी झालेल्या संचालक मंडळाच्या समेत मान्य करून नोंद्रपटावर घेण्यात आले. श्री ग्लोबल टेडफिन लिमिटेडकरि

देनांक: २७.०५.२०२२



Read, Office: Read, Office: 214, Empire House, Dr. D. N. Road, Ent. A. K. Navak Marg, Fort, Mumbai - 400001

Tel Nos: 22071501-06 Fax: 22071514 Email: investorshelpdesk@weizmann.co.in Visit us at: www.karmaenergy.co

ı	Extract of the Financia		for the			nded 31.0		n Lac excep	t FPS data)		
H		Standalone Consolidated									
		Quarter Ended		Year Ended		Quarter	Ended	Year Ended			
	Particulars -		31.03.21 Audited	31.03.22 Audited	31.03.21 Audited	31.03.22 Audited	31.03.21 Audited	31.03.22 Audited	31.03.21 Audited		
1	Total Income from Operations	244.76	254.03	2,848.64	2,355.48	255.24	637.01	3,261.34	2,577.73		
2	Net Profit / (Loss) for the period before Tax	(208.23)	(473.56)	(226.08)	(1,168.96)	(234.72)	(106.76)	(175.85)	(1,427.21)		
3	Net Profit / (Loss) for the period after Tax	(255.66)	(543.36)	(212.62)	(1,069.09)	(270.14)	(94.43)	(162.39)	(1,327.36)		
4	Total Comprehensive Income for the period										
	[Comprising Profits/(Loss) for the period (after Tax)										
	and Other Comprehensive Income (after Tax)]	(269.07)	(725.39)	(234.71)	(1,397.41)	(285.46)	(194.05)	(186.39)	(1,655.64)		
5	Equity Share Capital	1,156.99	1,156.99	1,156.99	1,156.99	1,156.99	1,156.99	1,156.99	1,156.99		
6	Earnings per Share of Rs. 10/- each										
	[(for Continuing and Dis-continued Operations										
	(not annualised)]										
	Basic & Diluted	(2.21)	(4.70)	(1.84)	(9.24)	(2.33)	(0.82)	(1.40)	(11.47)		

Notes:

The above is an extract of the detailed format of Audited Standalone and Consolidated Financial Results for the quarter and year ended 31.03.22 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Regularements) Regulations, 2015. The full format of the Audited Financial Results for Quarter and Year Ended 31.03.22 is available on the websites of Stock Exchanges at www.bseindia.com and www.nseindia.com and also on the Company's website at www.karmaenergy.co

The above results were reviewd by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 27.05.22. The Company is primarily operating in the business of Generation of Power from Renewable Sources. Hence, there is only one business segment a

ner Ind-AS 108 - Operating Segments. As required under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the review by the Statutory Auditors has been completed for the Quarter and Year Ended 31.03.22, and the Report has been forwarded to the stock exchanges. The Report does not contain

any qualification. For KARMA ENERGY LIMITED Previous period's figures have been regrouped / reclassified wherever necessary

Dated: 27.05.2022

Sd/-Chetan D. Mehra Vice Chairman DIN - 00022021



मास्ट्रोस इलेक्ट्रॉनिक्स ॲण्ड टेलिकम्युनिकेशन्स सिस्टीम्स लिमिटेड

नोंदणीकृत कार्यालयः प्लॉट क्र. ईएल/६६, टीटीसी इंडस्ट्रियल एरिया, इलेक्ट्रॉनिक झोन, महापे, नवी मुंबई, ठाणे-४००७१०. ई-मेल आयंडी: cs@metsl.in | वेबसाइट: http://maestroselectronics.com | सीआयएन:L74900MH2010PLC200254 ३१ मार्च, २०२२ रोजी संपलेली तिमाही व वित्तीय वर्षाकरिताच्या लेखापरीक्षित वित्तीय निष्कर्षांचा अहवाल

(सेबी (एलओडीआर) विनियमन, २०१५ चे विनियमन ४७(१)(बी))

						(रु. लाखांत)
अ. क्र.	तपशील	संपलेली तिमाही ३१.०३.२२	मागील संपलेली तिमाही ३१.१२.२१	मागील वर्षात संपलेले संबंधित ३ महिने ३१.०३.२१	संपलेले वर्ष ३१.०३.२२	संपलेले संबंधित मागील वर्ष ३१.०३.२१
8	कार्यचलनातून एकूण उत्पन्न	३२१.९२	३२६.१८	२६९.२५	१२६४.२८	४८५१.१९
3	कालावधीकरिता निव्वळ नफा/(तोटा) (कर, अपवादात्मक व/वा विशेष बाबीपूर्व) करपूर्व कालावधीकरिता निव्वळ नफा/(तोटा)	३५.५२	३८.५२	\$\$.88	१६८.९५	७७२.०४
	(अपवादात्मक व/वा विशेष बाबीपश्चात)	३५.५२	३८.५२	33.88	१६८.९५	५६४.०३
४ ५	करपश्चात कालावधीकरिता निव्वळ नफा/(तोटा) (अपवादात्मक व/वा विशेष बाबीपश्चात) कालावधीकरिता एकूण सर्व समावेशक उत्पन्न	३१.१८	२७.०६	88.83	१२५.२९	५६४.०३
	(कालावधीकरिता (करपश्चात) (नफा/(तोटा) अन्य सर्वसमावेशक उत्पन्न (करपश्चात) समाविष्ट)	₹0.७३	२७.०६	४७.२५	१२४.८४	५६६.८६
ξ	समभाग भांडवल	५५१.०२	५५१.०२	५५१.०२	५५१.०२	५५१.०२
6	राखीव (गतवर्षाच्या लेखापरीक्षित ताळेबंदामध्ये दर्शविल्यानुसार पुनर्मूल्यांकन राखीव वगळता) उत्पन्न प्रति शेअर (प्रत्येकी रु.१०/-)	-	-	=	-	-
	(अखंडित व खंडित परिचालनाकरिता)					
	अ. मूलभूत	0 . ५७	0.88	०.८१	२.२७	१०.२४
	ब. सौम्यीकृत	0.५७	0.88	०.८१	२.२७	१०.२४
टीप	τ:					

.... ।बी (लिस्टिंग ऑब्लिगेशन्स ॲण्ड डिस्क्लोजर रिक्वायरमेंट्स) रेग्युलेशन २०१५ च्या नियम ३३ अन्वये स्टॉक एक्सचेंजसह सादर करण्यात आलेल मासिक/वार्षिक वित्तीय निष्कषचि सविस्तर नमुन्यातील उतारा आहे. त्रैमासिक/वार्षिक वित्तीय निष्कषचि संपूर्ण नमुना स्टॉक एक्सचेंजच्य www.bseindia.com वेबसाईटवर उपलब्ध आहे.

मास्ट्रोस इलेक्ट्रॉनिक्स ॲन्ड टेलिकम्युनिकेशन्स सिस्टीम्स लिमिटेडकरित

डीआयएन: ०२४४८११६

देनांक : २६.०५.२०२२ पत्ता: प्लॉट क्र. ईएल/६६, टीटीसी इंडस्ट्रियल एरिया, इलेक्ट्रॉनिक झोन, महापे, नवी मुंबई, ठाणे-४००७१० ठिकाण : मुंबई

इस्ट वेस्ट होल्डींग्ज लिमिटेड

(पुर्वीची बुल्लीश बॉण्डस् ॲण्ड होल्डिंग्ज लिमिटेड) नोंदणीकृत कार्यालय: ६२, आदर्श इंडस्ट्रीयल इस्टेट, सहार चकाला रोड, अंधेरी (पुर्व), मुंबई-४०००९९. सीआयएन:एल७४११०एमएच१९८१पीएलसी२९८४९६, ई-मेल:info@ewhl.in, वेबसाईट:www.ewhl.in 3१ मार्च, २०२२ रोजी संपलेल्या तिमाही व वर्षाकरीता एकत्रित लेखापरिक्षीत वित्तीय निष्कर्षांचा अहवाल

П		संपलेली तिमाही			संपलेले वर्ष	
	तपशील	३१.०३.२०२२ लेखापरिक्षित	३१.१२.२०२१ अलेखापरिक्षित	३१.०३.२०२१ अलेखापरिक्षात	३१.०३.२०२२ लेखापरिक्षित	३१.०३.२०२१ लेखापरिक्षित
	कार्यचलनातून एकूण उत्पन्न	६२२६.७२	4204.80	५८८६.००	२३०५५.७६	9६२9६.५९
Ш	कालावधीकरिता निव्वळ नफा/(तोटा)(कर, अपवादात्मक बाब आणि/किंवा विशेष साधारण बाबपूर्व#) करपूर्व कालावधीकरिता निव्वळ नफा/(तोटा)(अपवादात्मक बाब	9३५.६३	\$0.50P	३१२.९६	893.90	42.99
Ш	आणि/िकंवा विशेष साधारण बाबनंतर#) करानंतर कालावधीकरिता निव्वळ नफा/(तोटा)(अपवादात्मक बाब	934.६३	ş0.50p	३१२.९६	893.90	42.99
Ш	वसातार कालाववाकारता ानव्यळ नेका/(ताटा)(अपवादारमक बाब आणि/किंवा विशेष साधारण बाबनंतर#) कालावधीकरिता एकुण सर्वकष उत्पन्न (कालावधीकरिता सर्वकष	98.29	७४.२२	२७६.६१	२८३.२९	(१२.६८)
	नफा/(तोटा) आणि इतर सर्वंकष उत्पन्न (करानंतर)) भरणा केलेले समभाग भांडवल	90.84	(६.६६)	983.93	(४२.७९) २४०९.५०	(१०३.२३) १७५३.००
П	राखीव (पुर्नमुल्यांकित राखीव वगळून) मागील लेखावर्षाच्या लेखापरिक्षित ताळेबंद पत्रकात दिल्याप्रमाणे उत्पन्न प्रतिमाग (रू.१०/–प्रत्येकी)				४६७४.८९	8368.85
П	(खंडीत व अखंडीत कार्यचलनाकरिता)				-	-
П	१. मूळ २. सोमिकृत	0.00	0.00	0.24	0.24	(0.09)
H	२. सौमिकृत	30.0	0.09	0.24	0.24	(0.09)
	टिप: १) नियम ४७(१)(ब) नुसार एकमेव वित्तीय निष्कर्षावरील अतिरिक्त माहिती.					
	कार्यचलनातून एकूण उत्पन्न	८१५.८0	१९६.३८	880.39	9894.9८	Ę 89.33
П	करपूर्व कालावधीकरता निव्वळ नफा/(तोटा)	30.63	(८.७९)	४२.८९	८.५५	38.08

करनंतर कालावधीकरता निव्वळ नफा/(तोटा) 34.83 (८.७९) 33.२8 £.34 24.99 २) ३१.०३.२०२२ रोजी संपलेल्या तिमाही व वर्षाकरिता वरील निष्कर्षाचे लेखासमितीद्वारे पुनर्विलोकन करण्यात आले आणि २६.०५.२०२२ रोजी झालेल्या संचालव

र) ३१,०५२,२०२२ राजा संस्वल्या तिमाहा व ववाकारता वराल मन्छनाय क्यावासाताद्वर युनाब्लाकन करण्यात आल आण २६,०५,२०२२ राजा झालल्या संचालक मंडळाच्या सर्पत्र मान्य करून मंत्रवाच्या रायाया कात. वरील निष्क्रकार्य वैधानिक लेकापरिकाली अ-केन्ब्रदल मत दिले आहे.
३) कंपनी एकनेब व्यवसाय विभाग अर्थात इंडएएस १०८ नुसार फ़ाईट सर्विसेसमध्ये कार्यरत आहे.
४) सेबी (लिस्टिंग ऑफ अंदर डिस्क्लेजर हिक्सपर्येट्स) रेयूलेमन २०५५ च्या नियम ३३ अन्यये स्टॉक एक्सकेंजसह सादर करण्यात आलेली ३१ मार्च, २०२२ रोजी संपलेल्या तिमाही व वर्षाकिरात लेखापरिवित एक्सकें व एकिति वर्तिया निष्कर्षाय सिक्तरत मनुम्यातील उतारा आहे. वितीय निष्कर्षाय संपलेल्या तिमाही व वर्षाकिरात लेखापरिवित एक्सकें व एकिति वर्तिया निष्कर्षाय सिक्तरत मनुम्यातील उतारा आहे. वितीय निष्कर्षाय संपलेल्या तिमाही व वर्षाकिरात लेखापरिवित एक्सकें व एकिति वर्तिया निष्कर्षाय सिक्तरत मनुम्यातील उतारा आहे. मंडळाच्या आदेशान्वये

दस्ट वेस्ट होल्डींग्ज लिमिटेडकरिता सही / – मोहम्मद अजाझ दिनांक: २५.०५.२०२२

सम्यक कॉर्पोरेशन लिमिटेड

खोली क्र.१८, कैलाश दर्शन, हंसोटी लेन, कामा लेन, घाटकोपर (प.), मुंबई-४०००८६, ई–मेल: roc.greencommercial@gmail.com. वेबसाईट: www.greencommercial.com सीआयएनः एलप् १२१९एमएच१९८५पीएलसी२६५७६६

३१ मार्च, २०२२ रोजी संपलेल्या तिमाही व वर्षाकरिता एकमेव लेखापरिक्षीत वित्तीय निष्कर्षाचा अहवाल

	(रू. लाखात)				
	संपलेली तिमाही	वर्ष ते तारीख आकडे (संपलेले १२ महिने)	मागील वर्षात संपंलेली संबंधित तिमाही		
तपशिल	३१.०३.२०२२	३१.०३.२०२२	३१.०३.२०२१		
कार्यचलनातून एकूण उत्पन्न (निव्वळ)	३६०३.१७	8557.08	208.86		
कालावधीकरिता करपूर्व निव्वळ नफा/(तोटा) (अपवादात्मक आणि/किंवा विशेष साधारण बाबपूर्व)	રહ.५६	8.00	4.89		
कालावधीकरिता करपूर्व निव्वळ नफा/(तोटा) (अपवादात्मक आणि/किंवा विशेष साधारण बाबनंतर)	રહ.५६	8.00	4.89		
कालावधीकरिता करानंतर निव्वळ नफा/(तोटा) (अपवादात्मक आणि/किंवा विशेष साधारण बाबनंतर)	२६.५५	ર.९६	3.६७		
कालावधीकरिता एकूण सर्वकष उत्पन्न (कालावधीकरिता सर्वकष नफा/(तोटा) (करानंतर) आणि इतर सर्वकष उत्पन्न (करानंतर))	રદ્દ.५५	ર.९६	३. ६७		
भरणा केलेले समभाग भांडवल (दर्शनी मूल्य रू.१०/– प्रती भाग)	308.90	308.90	308.90		
राखीव (पुनर्मुल्यांकित राखीव वगळून) मागील वर्षाच्या लेखापरिक्षित ताळेबंदपत्रकात दिल्यानुसार	_	_	_		
उत्पन्न प्रतिभाग (रू.१०/-प्रत्येकी) (अखंडीत व खंडीत कार्यचलनाकरिता) अ. मूळ					
ब. सौमिकृत	0.८७१	0.090	0.920		

१. सेबी (लिस्टिंग ऑब्लिगेशन्स ॲण्ड डिस्क्लोजर रिक्वायरमेंट्स) रेग्युलेशन २०१५ च्या नियम ३३ अन्वये स्टॉक एक्सचेंजसह सादर करण्यात आलेली त्रैमासिक/वार्षिक वित्तीय निष्कर्षाचे सविस्तर नमुन्यातील उतारा आहे. त्रैमासिक व वर्ष ते तारीख वित्तीय निष्कषि संपूर्ण नमुना स्टॉक एक्सचेंजच्या https://www.msei.in व www.cse-india.com आणि कंपनीच्या www.greencommercial.com वेबसाईटवर उपलब्ध आहे.

वरील निष्कर्षांचे लेखासमितीद्वारे पुनर्विलोकन करण्यात आले आणि २६ मे, २०२२ रोजी झालेल्या कंपनीच्या संचालक मंडळाच्या सभेत मान्य करण्यात आले

च्या वतीने व करिता सम्यक कॉर्पोरेशन लिमिटेड प्रियंका जैन व्यवस्थापकीय संचालिका डीआयएन:०७८३३३९८

VAGHANI TECHNO-BUILD LIMITED

Regd. Office: D-wing, Karma Sankalp, Corner of 6th & 7th Road of Rajawadi, Ghatkopar (East).

Mumbai - 400077 Maharashtra, India, Board No: +91 22250 18800 E-mail:- investor@vaghanitechnobuild.com, www.vaghanitechnobuild.com CIN No. L74999MH1994PLC187866

EXTRACT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2022 (Rs. In Lakhs except EPS)

	Quarter Ended			Year Ended		
PARTICULARS	31-Mar-2022	31-Dec-2021	31-Mar-2021	31-Mar-2022	31-Mar-2021	
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
Total income from operations (net)	-	-		-	-	
Other Income	4.02	4.20	4.55	17.77	18.45	
Net Profit / (Loss) for the period before tax,						
Exceptional and / or Extra Ordinary Items	1.85	1.87	(0.54)	7.41	7.73	
Net Profit /(Loss) for the period before tax, (after						
Exceptional and / or Extra Ordinary Items)	1.85	1.87	(0.54)	7.41	7.73	
Net Profit / (Loss) for the period after tax (after						
Extraordinary and / or Extra Ordinary items)	(2.53)	2.36	3.83	5.15	(0.54)	
Total comprehensive income for the period						
(comprising profit/ loss for the period (after Tax)						
and other comprehensive income (after Tax)	(2.53)	2.36	3.83	5.15	(0.54)	
Equity Share Capital	522.00	522.00	522.00	522.00	522.00	
Earnings Per Share (before extraordinary items)						
(of Rs. 10/- each)						
a) Basic:						
b) Diluted:	(0.05)	0.05	0.07	0.10	(0.01)	
Earnings Per Share (after extraordinary items)						
(of Rs. 10/- each)						
a) Basic:						
b) Diluted:	(0.05)	0.05	0.07	0.10	(0.01)	
Notes:						

ठिकाण: मुंबई

व्यवस्थापकीय संचाल

डीआयएन:०००२८३७९

दिनांक: २६.०५.२०२२

(1) The above is an extract of the detailed format of financial result for the quarter and year ended 31st March, 2022 filed with stock exchange under Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulation 2015. The full format of the Financial Results for the quarter and year ended 31st March, 2022 is available on the stock exchange websites (www.bseindia.com and company's websites (www.vaghanitechnobuild.com). The above results have been Audited by the Statutory Auditor of the Company and recommended by the Audit Committee and Approved by the Board of Directors at their Meeting held on 27th May 2022.

By Order of the Board For Vaghani Techno-Build Limited

Place : Mumbai Date: 27.05.2022 Grishma Savla - Director