

Date: 18th May, 2024

To,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E) Mumbai - 400051.

Reference: ISIN: INE925Y01036; Symbol: GODHA

Subject: Outcome of the Meeting of the Board of Directors of Godha Cabcon & Insulation Limited held on today i.e. Saturday, 18th May 2024.

Dear Sir/Madam,

In terms of Regulation 30 of Securities And Exchange Board Of India (Listing Obligation And Disclosure Requirement) 2015 and in continuation of our earlier intimation of Board Meeting dated 09th May, 2024, we hereby inform you that Board of Directors of the company at its meeting duly convened and held on Saturday, 18th May, 2024 at commenced at 4:00 pm (1600 Hours) and concluded at 6:00 pm (2100 Hours) has *inter-alia* considered and approved the following businesses:

1. Audited Standalone Financial Results along with Auditor's Report of the Company for the quarter and year ended March 31, 2024 in terms of Regulation 33 of Securities And Exchange Board Of India (Listing Obligation And Disclosure Requirement) 2015. Copy of the same is attached herewith for your reference as ***Annexure-I***.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a declaration that the Statutory Auditors of the Company have issued an Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2024, is also attached for your ready reference.

2. Audited Standalone Financial Statements of the Company for the year ended 31st March, 2024 along with Auditor's Report thereon in terms of Section 134 of the Companies Act, 2013.
3. Resignation of Mrs. Archana Guliya (DIN:09816488) from the post of Non-Executive Independent Director of the company with effect from 18th May 2024 due to pre-occupation Copy of resignation letter is enclosed as ***Annexure-II***. We further confirm that there is no material reason for her resignation.

*Pursuant to Regulation 30 read with Part A of Schedule III the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the details required under SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as ***Annexure-III*** to this letter.*

4. To augment the financial resources of the Company through raising of funds, by way of creating, issuing and allotting up to 99,00,00,000 (Ninety-Nine Crores Only) Fully convertible warrants convertible into equivalent number of fully paid up equity share of the Company having face value of Re. 1/- (Rupee One Only), to the persons belonging to "Non-Promoter, Public Category", as detailed in ***Annexure-IV***, on preferential basis, at an issue price of Rs. 1/- (Rupees One Only) per warrant, which is higher than the floor price determined in accordance with the provision of Chapter V of SEBI ICDR Regulations, payable in cash for aggregating amount of up to Rs. 99,00,00,000/- (Rupees Ninety-Nine Crores Only) in accordance with the provisions of Section 42 and Section 62(1)(c) of the Companies Act, 2013, as amended ("Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, and Companies (Share Capital and Debentures) Rules, 2014 as amended ("Rules"), Chapter V of SEBI ICDR Regulations, in such manner and on such terms and conditions as determined by the Board in its absolute discretion in accordance with the SEBI ICDR Regulations and other applicable laws subject to approval of shareholders and other regulatory authorities, as may be applicable

*Disclosure with respect to the Preferential Issue under Regulation 30 of SEBI Listing Regulations read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed as **Annexure-V** to this letter.*

5. Increase in Authorized Share Capital of the Company from existing 67,50,00,000/- (Sixty Seven Crores Fifty Lakh Rupees) divided into 67,50,00,000 (Sixty Seven crores fifty lakh) equity shares of face value of Rs.1/- (One Rupees) to Rs. 167,50,00,000 (Rupees One Hundred and Sixty Seven Crores and Fifty Lakhs Only) consisting of 167,50,00,000 (One Hundred and Sixty Seven Crores and Fifty Lakhs) Equity Shares of Re. 1/- each and consequent amendment in the Capital Clause (Clause V) of Memorandum of Association of the Company, subject to members' approval.
6. To seek members' approval through the process of postal ballot for the above-said today's board decision and approved the draft notice of Postal Ballot and authorized Director/ KMP to issue the same to the concerned, appointment of Vishakha Agarwal & Associates as Scrutinizer for postal ballot and matters related thereto. The notice of the postal ballot will be sent separately to the Stock Exchange and to the Members of the Company and will also be available on the Company's website at www.godhacabcon.com and on the website of the stock exchange i.e. National Stock Exchange of India Limited at www.nseindia.com, in due course.
7. Cut-Off date i.e. Friday May 17, 2024 for the purpose of member eligible for sending notice of postal ballot and E-voting

You are requested to please take the same in your record.

Thanking you,
Yours truly,

For Godha Cabcon & Insulation Limited

Diwakar Sharma
Managing Director
DIN: 10469285

Encl: as above



PARIN PATWARI & Co.

CHARTERED ACCOUNTANT

Address: C-1, Panchratna Apartments, Mahalaxmi Cross Road,
Paldi, Ahmedabad - 380 007

Phone : +91 90336 45654 ; E-Mail: parin.patwari@gmail.com

Independent Auditor's Report

To,
The Board of Directors
GODHA CABCON & INSULATION LIMITED

Disclaimer of Opinion

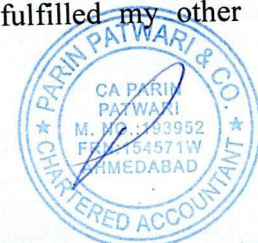
I have audited the accompanying standalone annual statement of financial results of **GODHA CABCON & INSULATION LIMITED** (hereinafter referred to as the "Company") for the quarter and year ended 31st March, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Based on the matters mentioned in the other matter para of this report, **I do not express an opinion whether**, the aforesaid standalone annual financial results:

- Are presented in accordance with the requirements of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations in this regard; and
- Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March, 2024.

Basis for Disclaimer Opinion

I conducted my audit in accordance with the auditing standards specified under section 143(10) of the Companies Act, 2013, as amended. My responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. I am 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 my audit of the financial statements under the provisions of the Act, and the Rules thereunder, and I have fulfilled my other ethical



responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence, data, workings, and documentation obtained by me, **are not sufficient** and **not appropriate** to provide a basis for my opinion on the standalone annual financial results.

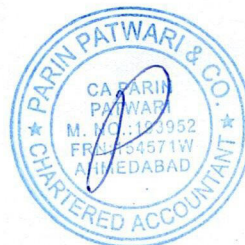
1. During the time of audit, we have not been provided with satisfactory supporting documents for completeness of transactions related Sales, Purchase of the grown crops and the value of inventory, Third party balance confirmation of trade receivables and payable alongwith related tax compliances thereof outstanding as on 31st March, 2024 in the financial result. Therefore, I could not generate and obtain audit evidences for the same things.
2. During the time of audit, we have not been provided Fixed Assets register. Due to lack of documents and working, I could not generate evidences for genuineness of Depreciation and Deferred Tax Liabilities/Assets.
3. I have sent request letters for balance confirmations and cross ledgers for Opening and Closing balance of Loans and Advances which worth amount Rs. 1307.25 lacs, responses thereof are awaited till date.

Managements and Board of Directors' Responsibilities for the Standalone Annual Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in IND AS, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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



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

My objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

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

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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, I am also responsible for expressing my opinion through a separate report on the complete set of financial statements on whether the 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 in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors 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 appropriateness of this assumption. If I conclude that a material uncertainty exists, I required to draw attention in my auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement. Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, make it probable that the economic decisions of a reasonably



knowledgeable user of the Statement may be influenced. I consider quantitative materiality and qualitative factors in

- i) planning the scope of our audit work and in evaluating the results of our work; and
- ii) to evaluate the effect of any identified misstatements in the Statement

I 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 I identify during my audit.

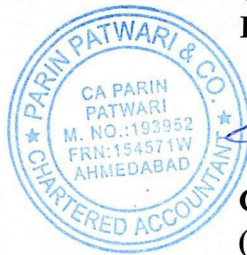
I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

I also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

Other Matter(s)

1. The standalone annual financial results include the results for the quarter ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year. Our opinion on the Audit of the Financial Results for the year ended 31st March, 2024 is modified in respect of this matter.

Place : Ahmedabad
Date : 18th May, 2024



For, Parin Patwari & Co
Chartered Accountants
FRN: 154571W

CA Parin Patwari
(Proprietor)
M. No: 193952

UDIN: 24193952BKAOJB4026

GODHA CABCON & INSULATION LIMITED

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36-D, SECTOR B SANWER ROAD, INDUSTRIAL AREA INDORE INDORE MP 452006 IN

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31/03/2024

[RUPEES IN LAKHS]

Particulars	Three Months Ended on 31.03.2024	Three Months Ended on 31.12.2023	Corresponding Three Months ended in the previous year 31.03.2023	Year to date figures for current period ended on 31.03.2024	Previous Year ended 31.03.2023
1. Revenue from operations	Audited 1,669.03	Unaudited -	Audited 365.67	Audited 1,676.28	Audited 352.27
2. Other Income	87.95	0.78	22.86	123.98	82.50
3. Total Revenue (1+2)	1,756.97	0.78	388.53	1,800.26	434.77
4. Expenses					
Cost of Materials consumed	2.21	-	828.98	6.19	156.34
Purchase of stock-in-trade	4,691.00	-	2.27	4,691.00	25.47
Change in inventories of Finished Goods, Work-in-Process and Stock-in-Trade	(3,188.83)	-	(32.11)	(3,186.61)	(3.27)
Employees benefits expenses	3.28	1.94	211.70	11.68	16.35
Finance Cost	3.03	5.37	1.44	22.03	48.54
Depreciation and Amortisation expense	31.02	7.78	39.80	54.37	31.13
Other Expenses	6.30	16.23	178.63	73.10	349.80
Total Expenses	1,548.02	31.33	1,230.71	1,671.77	624.37
5. Profit before exceptional and extraordinary items and tax (3 - 4)	208.95	(30.55)	(842.18)	128.49	(189.60)
6. Exceptional items	-	-	-	-	-
7. Profit before extraordinary items and tax (5 - 6)	208.95	(30.55)	(842.18)	128.49	(189.60)
8. Extraordinary items	-	-	-	-	-
9. Profit before tax (7 - 8)	208.95	(30.55)	(842.18)	128.49	(189.60)
10. Tax Expenses	87.30	(3.22)	58.23	77.64	(49.29)
11. Profit/(Loss) for the period from continuing operations (9 - 10)	121.65	(27.33)	(900.41)	50.85	(140.31)
12. Profit/(Loss) from discontinuing operations	-	-	-	-	-
13. Tax expense of discontinuing operations	-	-	-	-	-
14. Profit/(Loss) from Discontinuing operations (after tax) (12-13)	-	-	-	-	-
15. Profit/(Loss) for the period (11 + 14)	121.65	(27.33)	(900.41)	50.85	(140.31)
16. Other comprehensive income net of taxes	-	-	-	-	-
17. Total comprehensive income for the period (15+16)	121.65	(27.33)	(900.41)	50.85	(140.31)
18. Paid-up equity share capital (Face Value of Rs. 10/- Per Share)	6,662.40	6,662.40	6,662.40	6,662.40	2,220.80
19.i Earning Per Share(EPS) (before extraordinary items) (Of Rs. 10/- each) (Not annualised except last two column)					
(a) Basic	0.18	(0.04)	(1.35)	0.08	(0.63)
(b) Diluted	0.18	(0.04)	(1.35)	0.08	(0.63)
ii Earning Per Share(EPS) (after extraordinary items) (Of Rs. 10/- each) (Not annualised except last two column)					
(a) Basic	0.18	(0.04)	(1.35)	0.08	(0.63)
(b) Diluted	0.18	(0.04)	(1.35)	0.08	(0.63)

Notes :

- The above mentioned Audited Financial Results were reviewed by the Audit Committee at meeting held on 18TH May 2024 and subsequently approved by the Board of Directors.
- The aforesaid Financial Results for the quarter and year ended on March 31, 2024 have been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Previous period's figures have been regrouped/rearranged wherever necessary, to confirm to the current period's classification.

Patwari

Parin

Hareshbhai

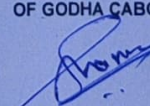
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4) Disclosure of standalone assets and liabilities as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended on 31st MARCH, 2024

PARTICULARS	(Rs in lakhs)	
	AS AT 31.03.24 AUDITED	AS AT 31.03.23 AUDITED
A. Assets		
1. Non-current assets		
(a) Property, plant and equipment	228.93	347.53
(b) Capital work-in-progress	0.00	0.00
(c) Investment property	0.00	0.00
(d) Goodwill	0.00	0.00
(e) Other intangible assets	0.00	0.00
Non-current financial assets		
(f) Non-current investments	0.00	0.00
(g) Trade receivables, non-current	0.00	0.00
(h) Loans, non-current	0.00	0.00
(i) Other non-current financial assets	0.00	0.00
(j) Deferred tax assets (net)	0.00	45.88
(k) Other non-current assets	323.20	327.66
Total non-current assets	552.13	721.07
2. Current assets		
(a) Inventories	3195.64	15.22
Current financial asset		
(b) Current investments	0.00	0.00
(c) Trade receivables, current	1940.62	547.47
(d) Cash and cash equivalents	21.87	115.68
(e) Bank balance other than cash and cash equivalents	43.09	40.63
(f) Loans, current	1238.22	1054.51
(g) Other current financial assets	69.03	120.57
(h) Current tax assets (net)	4.90	35.90
(i) Other current assets	0.00	7.48
Total current assets	6513.37	1937.46
Total assets	7065.50	2658.53
B. Equity and liabilities		
1. Equity		
(a) Equity share capital	6662.40	2220.80
(b) Other equity - (Reserves)	183.54	156.83
Total Equity	6845.94	2377.63
2. Liabilities		
Non-current financial liabilities		
(a) Borrowings, non-current	144.19	208.21
(b) Trade payables, non-current	0.00	0.00
(c) Other non-current financial liabilities	0.00	0.00
Non-current liabilities		
(d) Provisions, non-current	0.00	0.00
(e) Deferred tax liabilities (net)	22.49	0.00
(f) Deferred government grants, Non-current	0.00	0.00
(g) Other non-current liabilities	0.00	0.00
Total non-current liabilities	166.68	208.21
3. Current liabilities		
Current financial liabilities		
(a) Borrowings, current	47.14	54.75
(b) Trade payables, current	3.14	8.84
(c) Other current financial liabilities	0.00	6.11
Other Current liabilities		
(e) Other current liabilities	0.00	2.99
(f) Provisions, current	2.60	0.00
(g) Current tax liabilities (Net)	0.00	0.00
(h) Deferred government grants, Current	0.00	0.00
Total current liabilities	52.88	72.69
Total liabilities	219.56	280.90
Total equity and liabilities	7065.50	2658.53

PLACE :- INDORE
DATE :- 18/05/2024

FOR AND ON BEHALF OF THE BOARD
OF GODHA CABCON & INSULATION LIMITED


Diwakar Sharma
MANAGING DIRECTOR
DIN :- 10469285

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6) Audited Cash flow statement for the year ended on March 31, 2024 as per Regulation 33 of SEBI (LODR) and amendments there of.

GODHA CABCON & INSULATION LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

	Year ended March 31, 2024	Year ended March 31, 2023
7 CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	50.85	(140.31)
Add/(Less) : Adjustments for non cash items		
Depreciation	54.37	31.13
Provision for tax	68.34	(50.33)
Add/(Less) : Other adjustments		
(Profit)/Loss on Sale of Tangible/Intangible assets	(85.44)	0.00
Interest Income	(38.54)	(78.42)
Interest and Other Borrowing Cost Paid	22.03	48.54
Operating Profit before Working Capital Changes	71.61	(189.39)
<i>Add/(Less) : Adjustments for working capital changes</i>		
Changes in Current Assets		
Decrease / (Increase) in Inventory	(3180.42)	10.48
Decrease / (Increase) in Trade Receivables	(1393.15)	1026.06
Decrease / (Increase) in Other bank balances	(2.46)	17.26
Decrease / (Increase) in loans and other financial assets	(132.17)	(356.39)
Decrease / (Increase) in Current tax assets	31.00	(103.54)
Decrease / (Increase) in Other current assets	7.48	10.36
Changes in Current Liabilities		
(Decrease) / Increase in Trade Payables	(5.70)	(3.41)
(Decrease) / Increase in Other Current Liabilities	(2.99)	(1.54)
(Decrease) / Increase in Other Financial Liabilities	(6.11)	6.11
(Decrease) / Increase in Provisions	2.60	0.00
Net cash generated from operations :	(4610.31)	416.00
B NET CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment/intangible assets	0.00	135.51
Sale of property, plant & equipment	149.65	0
Change in other non current assets	4.46	(320.00)
Interest Income	38.54	78.42
Net cash used in investing activities :	192.65	(106.07)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	4441.60	0
Changes in current borrowings	(7.61)	(91.54)
Changes in non current borrowings	(64.02)	(55.31)
Capital Expenses	(24.10)	0.00
Interest and Other Borrowing Cost Paid	(22.03)	(48.54)
Net cash generated from financing activities :	4323.84	(195.39)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(93.82)	114.55
CASH AND CASH EQUIVALENTS AS AT APRIL 1, 2023	115.68	1.13
CASH AND CASH EQUIVALENTS AS AT MARCH 31, 2024	21.86	115.68

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Notes:

1. The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.
2. Purchase of property, plant & equipment / intangible assets include movement of capital work-in-progress during the year.

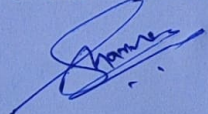
3. Cash and cash equivalents comprises :	As at 31.03.2024	As at 31.03.2023
Balances in current account with banks	2.29	104.42
Cash on hand	19.57	11.66
Cash and cash equivalents in Cash Flow Statement	21.86	116.08

4. Ind AS 7 cash flow requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liability arising from financing activities, including both changes arising from cash flows and non cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, to meet disclosure requirement.

Particulars	As at 31.03.2023	Cash flows/non cash changes	As at 31.03.2024
Borrowings - Non Current	208.21	-64.02	144.19
Borrowings - Current	54.75	-7.61	47.14

DATE : 18TH May, 2024
PLACE :- INDORE

FOR AND ON BEHALF OF THE BOARD
OF GODHA CABCON & INSULATION LIMITED



Diwakar Sharma
MANAGING DIRECTOR
DIN :- 10469285

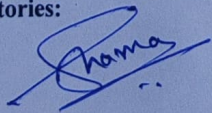
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ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-
with Annual Audited Financial Results -

Statement on Impact of Audit Qualifications for the Financial Year ended March 31,2024. [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	1800.26	1800.26
	2.	Total Expenditure	1671.77	1671.77
	3.	Net Profit/(Loss)	50.85	50.85
	4.	Earnings Per Share	0.08	0.08
	5.	Total Assets	7065.50	7065.50
	6.	Total Liabilities	219.56	219.56
	7.	Net Worth	6845.94	6845.94
	8.	Any other financial item(s) (as felt appropriate by the management)		
II.	Any other financial item(s) (as felt appropriate by the management)			
	<p>a. Details of Audit Qualification</p> <p>b. Type of Audit Qualification: Disclaimer of Opinion</p> <p>c. Frequency of qualification: First time (1 Qualification on realisation of loans and advances is repetitive since last year)</p> <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: - NA</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation on the impact of audit qualification:</p> <p>(ii) If management is unable to estimate the impact, reasons for the same:</p> <p>(iii) Auditors' Comments on (i) or (ii) above</p>			
III.	<p>Signatories:</p> <p></p> <p>Managing Director and CFO</p> <p>Patwari Parin Hareshbhai</p> <p>Statutory Auditor</p> <p>Date : 18-05-2024</p>			

Annexure III

The details with respect to resignation of Director as required under Regulation 30 of the Listing Regulations read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

S.NO	PARTICULARS	DISCLOSURES
1.	Name and DIN	Mrs. Archana Guliya (DIN:09816488)
2.	Reason for change	Resignation due to preoccupation. There are no other material reasons for resignation other than those mentioned in the resignation letter
3.	Date of Resignation	18-05-2024
4.	Brief Profile	Not Applicable
5.	Disclosure of relationship between directors (in case appointment of a director)	Not Applicable
6.	Shareholding in the Company	NIL
7	Name of the listed entities in which resigning director holds directorship including the category of directorship	Sylph Technologies Limited
8	Membership of the committee	3

Annexure IV

The names of the proposed allottees of Warrants to the Non-Promoter, Public Category, to be allotted on preferential basis:

S. No.	Name of the Proposed Allottees	Warrants to be allotted on Preferential basis Maximum Quantity for the respective allottee
1.	ALKABEN PRADIPKUMAR SHAH	16,00,00,000
2.	ARVINDBHAI RANABHAI RABARI	10,00,00,000
3.	BHARGAVSINH NANDKISHORSINH CHAUHAN	8,00,00,000
4.	CHANDRESH KANUBHAI PARMAR	9,00,00,000
5.	DHAVAL SHANKARBHAI RABARI	11,00,00,000
6.	DHRUV PRADIPKUMAR SHAH	15,00,00,000
7.	ISHABEN RANABHAI RABARI	8,00,00,000
8.	POOJA PRAGNESH DAVE	9,00,00,000
9.	PRADEEP BABULAL SHAH	6,00,00,000
10.	PRAGNESHKUMAR GIRISHCHANDRA DAVE	7,00,00,000
Total		99,00,00,000

Annexure V

The details as required under Regulation 30 of SEBI Listing Regulations read with SEBI Master circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are as under

S. No.	Particulars	Disclosures																													
1	Type of securities proposed to be Issued	Fully Convertible Warrants ('Warrants')																													
2	Type of issuance	Preferential Allotment																													
3	Total number of securities proposed to be issued or total amount for which the securities will be issued	Up to 99,00,00,000 ((Ninety-Nine Crores Only) Fully convertible warrants at an issue price of Re. 1/- (Rupee One Only) each to persons belonging to “Non-Promoter, Public Category” for an aggregate amount of Rs. 99,00,00,000/ (Rupees Ninety-Nine Crores Only)																													
In case of preferential issue, the listed entity shall disclose the following additional details to the stock exchange(s):																															
4	Name and number of the Investor(s)	As per the list attached as Annexure-IV																													
5	Issue price	Re. 1/- Per Warrant																													
6	post allotment of securities - outcome of the subscription,	<table><tr><th colspan="5">post allotment of securities - outcome of the subscription</th></tr><tr><th rowspan="2">Category</th><th colspan="2">Pre preferential issue</th><th colspan="2">Post preferential issue presuming full conversion</th></tr><tr><th>No of Shares</th><th>%</th><th>No of Shares</th><th>%</th></tr><tr><td>Promoters and Promoter Group (A)</td><td>5,30,77,951</td><td>7.97</td><td>5,30,77,951</td><td>3.20</td></tr><tr><td>Public (B)</td><td>61,31,62,049</td><td>92.03</td><td>1,60,31,62,049</td><td>96.80</td></tr><tr><td>Total (A) + (B)</td><td>66,62,40,000</td><td>100.00</td><td>1,65,62,40,000</td><td>100.00</td></tr></table>	post allotment of securities - outcome of the subscription					Category	Pre preferential issue		Post preferential issue presuming full conversion		No of Shares	%	No of Shares	%	Promoters and Promoter Group (A)	5,30,77,951	7.97	5,30,77,951	3.20	Public (B)	61,31,62,049	92.03	1,60,31,62,049	96.80	Total (A) + (B)	66,62,40,000	100.00	1,65,62,40,000	100.00
post allotment of securities - outcome of the subscription																															
Category	Pre preferential issue		Post preferential issue presuming full conversion																												
	No of Shares	%	No of Shares	%																											
Promoters and Promoter Group (A)	5,30,77,951	7.97	5,30,77,951	3.20																											
Public (B)	61,31,62,049	92.03	1,60,31,62,049	96.80																											
Total (A) + (B)	66,62,40,000	100.00	1,65,62,40,000	100.00																											
7	in case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument	The tenure of the warrants shall not exceed 18 (eighteen) months from the date of allotment. Each warrant shall carry a right to subscribe 1 (one) Equity Share per warrant, which may be exercised in one or more tranches during the period commencing from allotment of warrants until the expiry of 18 (eighteen) months from the date of allotment of the warrants. In the event that, a warrant holder does not exercise the warrants within a period of 18 (Eighteen) months from the date of allotment of Such warrants, the unexercised warrants shall lapse and the amount paid by the warrants holders on such warrants shall stand forfeited by the Company.																													
8	Nature of Consideration	Cash																													
9	Any cancellation or termination of proposal for issuance of securities including reasons thereof.	Not Applicable																													