

CIN No. : L29190MH1996PLC099583

Web : www.perfectinfra.com | **Email :** info@perfectinfra.com

Regd. Office : Plot No. R - 637, T. T. C Industrial Area,
Thane Belapur Road, MIDC Rabale, Navi Mumbai - 400 701.



Date: 13th May 2023

**To,
Listing Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai-400051**

Symbol: PERFECT

Sub: Outcome of Board meeting pursuant to Regulation 30 and 33 of SEBI (LODR) Regulations 2015.

Dear Sir,

The Board of Directors at their Meeting held today on Saturday, 13th May 2023 which commenced via Audio Visual Means have approved and adopted the following:

1. Considered and approved the Audited standalone financial results for the Half year and year ended 31st March 2023 along with statement of Assets and Liabilities and Cash flow Statement.
2. Considered and taken on record Auditors Report.
3. Statement of Impact of Qualification in Auditors Report.
4. Re-appointment of M/s Nilesh .A. Pradhan & Company, (COP 7891) Practising Company Secretary as Secretarial Auditor of the Company for the Financial year 2022-2023.
5. Re-appointment of M/s Satyendra & Associates, Chartered Accountants (Membership no 137397) as Internal Auditors of the Company for the financial year 2023-2024.
6. In In Continuation with meeting dated 14th March 2023, Constitution of a Special Committee of Board of Directors, in the name and style of 'Rights Issue Committee' to decide on the matters relating to right issue which includes, inter-alia to approval of the draft letter of offer, letter of offer along with any amendments,

supplements, notices or corrigenda thereto, approval of pricing and all other matters related to the Rights Issue.

The Rights Issue Committee shall comprise of:

Mr. Nimesh Mehta – Chairman

Mrs Manisha Mehta - Member

Mr. Rakesh Chauhan - Member

The Meeting of Board of Directors commenced at 6.45 pm and concluded at 7.30 pm

Trading Window.

Further Kindly note that in continuation with our letter dated 31st March 2023 and 9th May 2023, In terms of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and the Company's internal code of conduct for prevention of insider trading, the trading window closing period for dealing in Equity Shares of the Company by all designated persons of the Company and their immediate relatives has been commenced from April 01, 2023 and will continue to remain closed till 48 hours after the date on which the results are declared.

You are requested to please take the above on your record.

For Perfect Infraengineers Limited

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Mr Nimesh Mehta
Managing Director

CIN No. : L29190MH1996PLC099583

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Listing Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
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Bandra (East), Mumbai-400051

Symbol: PERFECT

Sub: Submission of Audited Standalone financial Results for the half year and year ended 31st March 2023.

Dear Sir,

This is to inform you that the Board of Directors of the Company have considered and adopted the Audited Standalone Financial Results for the half year and year ended on 31st March, 2023 and the Auditor's Report thereon in the Board Meeting held on 13th May, 2023.

In accordance with the requirement of Regulation 33 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are herewith enclosing the Audited Standalone and Consolidated Financial Results for the half year and year ended on 31st March, 2023 and the Auditor's Report thereon.

You are requested to please take the above on your record.

For Perfect Infraengineers Limited

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Mr Nimesh Mehta
Managing Director

Independent Auditor's Report On Standalone Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

The Board of Directors

Qualified Opinion

We have audited the accompanying Standalone annual financial results of Perfect Infraengineers Limited ('the company') for the half year ended 31st March, 2023 and for the year ended 31st March, 2023 ('the Statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matters described in the Basis for Qualified Opinion Section, these financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half as well as the year ended March 31, 2023.

Basis for Qualified Opinion

- a) As described in note no. 10 to the financial statements, the company has not provided for the interest of Rs. 69.33 lakhs on the outstanding cash credit facility with ICICI Bank Limited in the books of accounts resulting in overstatement of profits before tax to that extent. Non-provision of this interest along with unprovided interest for the previous years, amounting to Rs. 62.10 lakhs has resulted in understating liabilities by Rs. 183.72 lakhs as on 31st March, 2023. The reserves are also overstated to that extent subject to tax. The company has, therefore, not complied with the Accounting Standard 29 "Provisions, Contingent Liabilities and Contingent Assets".

- b) The loan recalled by Technology Development Board (TDB) has not been classified as Current liabilities but shown as Non-Current liabilities.

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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 standalone financial statements.

Emphasis of Matter

We draw your attention to note no. 10 and 13 relating to litigation with Technology Development Board (TDB) and ICICI Bank on existing facilities which can impact future liquidity.

We draw your attention to note no. 12 pertains to Non/slow moving current assets like WIP Contract assets, retention with customers, advance to supplier. Since the amounts are material, any diminution in their carrying value can impact the financials.

We draw your attention on Note no. 4 towards segment reporting whereas the segment wise results are not prepared because the segment wise cost bifurcation is not available.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Statements

The Statement has been prepared on the basis of the Annual Financial Statements. The Company's Board of Directors 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 applicable accounting standards 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 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 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 financial results.

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

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 the 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 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 results 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 results, including the disclosures, and whether the financial results 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.

Other Matter:

Unreconciled and unconfirmed balances in Trade Receivables, Trade payables and Short-term Loans and Advances.

The annual financial results include the results for the half year ended March 31, 2023 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to six months of relevant financial year, which were subjected to limited review by us. Our opinion on the standalone financial results is not modified in respect of this matter.

**For JCR & Co.LLP,
Chartered Accountants,
FRN: 105270W/W100846**

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**CA Rajeshwari Joshi
Partner
Mem. No. 187779**

**Date: 13th May, 2023
Place: Mumbai
UDIN: 23187779BGZTXK1589**

PERFECT INFRAENGINEERS LTD						
CIN NO: L29190MH1996PLC099583						
PLOT NO.- R-637, T.T.C INDUSTRIAL AREA, THANE BELAPUR ROAD, MIDC RABALE, NAVI MUMBAI-400701						
Email Id: cs@perfectinfra.com Tel No: 022-27606264						
STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2023						
(Rs. In Lakhs)						
Sr.No	Particulars	Half Year Ended			Year ended	
		Six Month Ended	Preceding 6 Months Ended	Corresponding 6 Months Ended	Year ended	Year Ended
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income	-				
I	Revenue from operations	453.63	266.77	282.78	720.40	429.43
II.	Other Income	0.80	2.05	2.90	2.85	36.61
III.	Total Income (I + II)	454.43	268.82	285.68	723.25	466.04
IV	Expenses:					
	Cost of materials consumed	211.92	37.10	160.43	249.02	245.65
	Change in Inventories of Stock in Trade	(6.59)	93.58		86.99	
	Employee benefits expense	15.24	66.26	40.24	81.50	83.22
	Finance costs	15.87	11.35	11.79	27.22	23.55
	Depreciation and amortization expense	54.89	54.58	55.90	109.47	111.75
	Other expenses	86.93	69.59	107.94	156.52	167.54
	Total expenses	378.27	332.46	376.30	710.73	631.69
V.	Profit before exceptional and extraordinary items and tax (III-IV)	76.68	(64.15)	(90.62)	12.53	(165.66)
VI.	Exceptional items	-				-
VII.	Profit before extraordinary items and tax (V - VI)	76.68	(64.15)	(90.62)	12.53	(165.66)
VIII.	Extraordinary Items	-	-			-
IX.	Profit before tax (VII- VIII)	76.68	(64.15)	(90.62)	12.53	(165.66)
X	Tax expense:					
	(1) Current tax					
	(2) Current tax relating to prior years	-	-		-	-
	(3) Deferred tax Asset / Liability	(63.33)	15.99	11.85	(47.34)	23.20
XI	Profit (Loss) for the period (IX-X)	140.01	(80.13)	(102.47)	59.87	(188.86)
XII	Other comprehensive Income	-	-		-	-
	a) Items not to be reclassified subsequently to profit or loss valuation	-	-		-	-
	Income tax effect on above					
	b) Items to be reclassified subsequently to profit or loss other comprehensive income for the period, net of Lax	-	-		-	-
XIII	Total Comprehensive income for the period net of tax (XI+XII)	-	-		-	-
XIV	Paid-up Equity Share Capital (Face Value of Rs. 10 per Share)	1,106.38	1,106.38	1,106.38	1,106.38	1,106.38
XV	Earnings per equity share: of Rs. 10 Each (Not Annualised)					
	(a) Basic	1.26	(0.72)	(1.00)	0.54	(0.85)
	(b)Diluted	1.26	(0.72)	(1.00)	0.54	(0.85)

Notes:

For and on behalf of the Board of Directors of Perfect Infraengineers Limited

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Nimesh Mehta
Managing Director
DIN:00247264

Manisha Mehta
CFO & Director
DIN:00247274

Place : Mumbai
Date: 13.05.2023

PERFECT INFRAENGINEERS LTD			
CIN NO: L29190MH1996PLC099583			
PLOT NO.- R-637,T.T.C INDUSTRIAL AREA,THANE BELAPUR ROAD,MIDC RABALE,NAVI MUMBAI-400701			
Email Id: nm@perfectinfra.com Tel No: 022-27606264			
AUDITED STANDALONE BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2023			
Particulars	Note No.	As on 31st March 2023	As on 31st March 2022
		Audited	Audited
		Rs.(in Lacs)	Rs.(in Lacs)
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital		1,106.38	1,106.38
(b) Reserves and surplus		1,028.48	968.62
		2,134.86	2,074.99
2 Non-current liabilities			
(a) Long-term borrowings		593.8	394.34
(b) Deferred tax liabilities (net)		23.3	70.67
(c) Other long term liabilities		0.6	0.57
(b) Long-term provisions		10.06	9.28
		627.72	474.86
3 Current liabilities			
(a) Short-term borrowings		433.72	489.97
(b) Trade payables		155.10	241.93
(c) Other current liabilities		106.37	73.25
(d) Short term Provisions		12.32	12.25
		707.51	817.40
TOTAL		3,470.09	3,367.25
II. ASSETS			
1 Non-current assets			
(a) Fixed assets		892.93	999.95
(b) Non-current investments		0.87	0.87
(c) Deferred Tax asset			
(d) Long-term loans and advances		104.05	97.80
(e) Other non-current assets		30.48	41.62
		1,028.33	1,140.24
2 Current assets			
(a) Inventories		910.18	787.81
(b) Trade receivables		726.67	525.15
(c) Cash and cash equivalents		17.34	121.50
(d) Short-term loans and advances		132.59	128.74
(e) Other Current Assets		654.98	663.82
		2,441.76	2,227.01
TOTAL		3,470.09	3,367.25

For and on behalf of the Board of Directors of Perfect Infraengineers Limited

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Nimesh Mehta
Managing Director
DIN:00247264

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Manisha Mehta
Director & CFO
DIN:00247274

Place : Mumbai
Date: 13.05.2023

PERFECT INFRAENGINEERS LTD				
CIN NO: L29190MH1996PLC099583				
PLOT NO.- R-637, T.T.C INDUSTRIAL AREA, THANE BELAPUR ROAD, MIDC RABALE, NAVI MUMBAI-400701				
Email Id: cs@perfectinfra.com Tel No: 022-27606264				
AUDITED STANDALONE CASHFLOW FOR THE YEAR ENDED 31ST MARCH 2023				
		Rs.(in Lacs)		Rs.(in Lacs)
		Year ended 31st March 2023		Year ended 31st March 2022
A	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit/(Loss) for the year		12.53	(165.66)
	Adjustments for :			
	Depreciation	109.47		111.75
	Interest Income	(0.11)		(0.13)
	Provisions and credit balances written back	(0.80)		
	Profit/(loss) on sale of fixed assets			(32.72)
	Excess Provision Written Off	20.95		
	Interest on Borrowings	27.22		23.55
	Income tax Provisions			
		156.73		102.44
	Operating Profit before Working Capital Changes		169.26	(63.22)
	Adjustments for :			
	Inventories (Increase) / Decrease	(122.36)		(66.85)
	Trade Receivable (Increase) / Decrease	(203.67)		151.75
	Loans and advances (Increase) / Decrease	(3.85)		(13.71)
	Other non current assets and current assets (Increase) / Decrease	(8.49)		67.06
	Long term loan and advances (Increase) / Decrease	(8.30)		1.85
	Trade Payable Increase/(Decrease)	(86.84)		37.99
	other current liabilities & provisions Increase/(Decrease)	45.64		202.13
	Provisions Increase/(Decrease)	0.84		(1.81)
	Deffered tax liabilities Increase/(Decrease)			196.42
	Cash Generated from Operations			133.20
	Direct taxes paid			
	Net Cash from Operating Activities	[A]	(217.78)	[A]
B	CASH FLOW FROM INVESTMENT ACTIVITIES			
	Sale of investment in subsidiary			100.06
	Purchase of fixed assets	(2.44)		(3.75)
	Sales of fixed assets			33.30
	Interest received	0.11		0.13
	Dividend received		(2.33)	-
				129.74
	Net Cash from Investing Activities	[B]	(2.33)	[B]
C	CASH FLOW FROM FINANCING ACTIVATES			
	Proceeds from Fresh issue			-
	Increase/(decrease) in other long term liability			(0.45)
	Increase/(decrease) in loan from bank TDB			-
	Increase/(decrease) in long term Borrowings	143.18		(67.69)
	Increase/(decrease) in short term Borrowings			(68.97)
	Interest/finance charges paid	(27.22)		(23.55)
	Dividend Distribution Tax			-
	FD held with Bank as margin money		115.96	8.35
				(152.31)
	Net Cash Flow from Financial Activities	[C]	115.96	[C]
	Net Cash increase/(Decrease) in cash and Cash equivalents	(A+B+C)	(104.15)	(A+B+C)
	Cash and Cash Equivalents (Opening) :		115.86	5.23
	Cash and Cash Equivalents (Closing) :		11.71	115.86

For and on behalf of the Board of Directors of Perfect Infraengineers Limited

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Nimesh Mehta
Managing Director
DIN:00247264

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Date: 2023.05.13
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Manisha Mehta
Director & CFO
DIN:00247274

Place Mumbai
Date: 13.05.2023

CIN No. : L29190MH1996PLC099583

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Notes to Standalone Financials Results for the year ended 31st March 2023.

1. The Financial Results are prepared in accordance with Accounting Standards Prescribed under Section 133 of the Companies Act 2013. Read with rule 7 Companies (Accounts) Rules , 2014 as amended and other recognised accounting policies and regulations as applicable.
2. The above Audited standalone results of Perfect Infraengineers Limited for the half year ended 31st March 2023 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on 13th May 2023. Mr Nimesh Mehta -Managing Director and Mrs Manisha Mehta – CFO and Director of the Company are authorised by the Board to sign the financial results.
3. The above Audited standalone financial results of the Company for the half year ended 31st March 2023 being balancing audited figure in respect of the full financial results and unaudited figures of 1st half year of the current year.
4. The Company is now predominantly in the business of manufacturing and supply of HYBRID THERMAL SOLAR PANELS. The HVAC & MEP Contracts and allied activities business is overlapping the Panels business /to a considerable extent due to which segment reporting has not been done.
5. The management is in the process of identifying parties which are covered under MSME, the amount relating to MSME are disclosed to an identifiable extent.
6. In accordance with regulation 33 of SEBI (LODR) regulations 2015, the above results have been reviewed by statutory Auditors of the Company.
7. Previous year/period figures have been regrouped/rearranged whenever necessary, to make them comparable with the figures of the current period.
8. The status of Investor complaints during the half year ended 31st March 2023 are as under.

Complaints pending at the beginning of period	NIL
Complaints received during the period	NIL
Complaints disposed of during the period	NIL
Complaints unresolved at the end of the period	NIL

9. Income from operations:

Particulars	As at 31st March, 2023	As at 31st March, 2022
Sales of Goods		
Hybrid Solar Panel Sales	569.48	279.58
Trading of AC and others	43.29	21.36
	612.77	300.94
Sales of Services		
Installation & Commissioning of AC	40.19	6.60
Renting of Air Conditioners	56.10	60.62
Sale of Services	4.39	6.60
Operating income	6.94	6.21
Other operating income	-	48.47
	107.63	128.50
Total	720.40	429.43

10. The Company has been in litigation with ICICI bank on existing facilities. The Company has 2 CC accounts with ICICI bank which are under litigation and interest on such CC of Rs. 121.62 (Including 69.33 lacs for send half) has not been provided in the books of accounts.
11. Trade receivable includes certain Debtors against which the recovery proceeding is pending Before NCLT.
12. The company has various non-moving/slow moving assets such as Capital advance, Retention with customer, advance to suppliers and WIP Contract assets.
13. Loan recalled by TDB has been not classified as Current Liabilities but shown as Non-Current Liabilities as the matter is in Arbitration and settlement is in process.

ANNEXURE I

Statement on Impact of Audit Qualifications (for report with modified opinion) submitted along-with Audited Financial Results for the year ended 31st March 2023 - (Standalone)

Statement on Impact of Audit Qualifications for the Year ended 31st March 2023 [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	72,325,000	72,325,000
	2.	Total Expenditure	71,073,000	83,235,000
	3.	Net Profit/(Loss)	1,252,000	(10,910,000)
	4.	Earnings Per Share	0.54	(0.56)
	5.	Total Assets	347,009,000	347,009,000
	6.	Total Liabilities	133,522,000	145,684,000
	7.	Net Worth	213,487,000	201,325,000
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	a. Details of Audit Qualification: i.) The company has not provided the interest of Rs121.62 lacs on OD in the books of accounts due to which expenses are understated to that extent. ii) Loan recalled by TDB has been not classified as Current Liabilities but shown as Non-Current Liabilities.			
	b. Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion			
	c. Frequency of qualification: Repetitive			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: i) Since the matter is in litigation and impending before various courts, the management decided to not include it in the financials. ii) The matter is before Arbitration and the supplementary deed is in the process.			
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:			
	(i) Management's estimation on the impact of audit qualification: NA			
	(ii) If management is unable to estimate the impact, reasons for the same: NA			
	(iii) Auditors' Comments on (i) or (ii) above: Do not agree with the management to some extent. 2.It is relating to presentation in financial statement and hence no quantification is required. • •			
III.	<u>Signatories:</u> •			
	*CEO/Managing Director	NIMESH NATWARLAL MEHTA	Digitally signed by NIMESH NATWARLAL MEHTA Date: 2023.05.13 19:16:32 +05'30'	
	*CFO	MANISHA NIMESH MEHTA Digitally signed by MANISHA NIMESH MEHTA Date: 2023.05.13 19:17:00 +05'30'	RAJ SHEKHAR SINGH Digitally signed by RAJ SHEKHAR SINGH Date: 2023.05.13 19:17:42 +05'30'	
	Rajeshwari Bhagavatiprasad Joshi	Digitally signed by Rajeshwari Bhagavatiprasad Joshi Date: 2023.05.13 14:45:07 +05'30'		
	*Statutory Auditor			
	Place: Mumbai			
	Date: 13th May 2023			