



YURANUS INFRASTRUCTURE LIMITED

Regd. Office :

201, Maulik Arcade, Mansi Cross Roads, Vastrapur, Ahmedabad 380015, Gujarat, India.

O : +91 79 26733353 E : info@yuranusinfra.com CIN : L74110GJ1994PLC021352

Date: 05th May, 2023

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai- 400 001

Sub: Outcome of Board Meeting held on 05th May, 2023

Commenced at: 12:00 Noon and Concluded at: 12:45 PM

Ref: Scrip ID: **YURANUS**

Scrip Code: **536846**

Dear Sir/Madam,

This is to inform you that Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held today i.e. **Friday, 05th May, 2023** at its registered office has *inter alia* considered and approved:

1. The adoption of Audited Financial Results of the Company, for the quarter & year ended **31st March, 2023**;

Pursuant to the provisions of Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

1. Audited Financial Results for the quarter and financial year ended **31st March, 2023** along with the statement of Assets & Liabilities and Cash Flow Statement for the Financial Year ended **31st March, 2023**;

2. Independent Auditors' Report on Financial Results for the quarter and financial year ended **31st March, 2023**, duly issued by the statutory auditor of the Company; and

3. Declaration that the report of Auditor is with unmodified opinion with respect to Audited Financial Results for the financial year ended **31st March, 2023**.

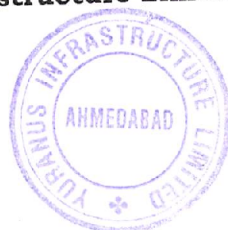
You are kindly requested to take the same on record.

Thanking you,

Yours Sincerely,

For, **Yuranus Infrastructure Limited**

Mohit D.
Mohit D. Desai
Managing Director
DIN: 03089420





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Date: 05th May, 2023

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai- 400 001

Sub: Declaration for UNMODIFIED OPINION

Ref: Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015

Scrip ID: **YURANUS**

Scrip Code: **536846**

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by SEBI Notification No- SEBI/LAD-NRO/GN/2016-14/001 dated May 25, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016; we hereby confirm that the Audit Report issued by M/s. Mistry & Shah LLP, Chartered Accountants, Ahmedabad (Firm Registration No. **W-100683** on the Audited Financial Results of the Company for the quarter and year ended **March 31, 2023** is with the Unmodified Opinion.

You are kindly requested to acknowledge the receipt and take the same on record.

Thanking you,

Yours Sincerely,

For, **Yuranus Infrastructure Limited**

Mohit D
Mohit D. Desai
Managing Director
DIN: 03089420





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Date: 05th May, 2023

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai- 400 001

Sub: Regulation 33(3) (a) - Financial results

Ref: Scrip ID: **YURANUS**

Scrip Code: **536846**

Dear Sir/Madam,

Pursuant to Regulation 33(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find duly approved Audited Financial Result for quarter & year ended **March 31, 2023**, Statement of Assets and liabilities and cash flow statement along with Audit Report received from our Statutory Auditors M/s. Mistry & Shah LLP, in the meeting of Board of Directors of the Company held on **Friday, 05th May, 2023**. Kindly note that Auditors report is with unmodified opinion with respect to the Audited Financial Results for the quarter & year ended **March 31, 2023**.

You are kindly requested to acknowledge the receipt and take the same on record.

Thanking you,

Yours Sincerely,

For, **Yuranus Infrastructure Limited**

Mohit D.

Mohit D. Desai
Managing Director
DIN: 03089420



YURANUS INFRASTRUCTURE LIMITED

REGD. OFFICE :- 201, 2nd Floor, Maulik Arcade, Above Karnavati Pagarkha Bazar, Mansi Cross Roads, Vastrapur, Ahmedabad - 380 015, Gujarat
CIN: L74110GJ1994PLC021352

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

(Rs. In lacs)

Particulars	Quarter ended on			Year ended on	
	31/03/2023	31/12/2022	31/03/2022	31/03/2023	31/03/2022
	Audited	Unaudited	Audited	Audited	Audited
1	2	3	4	5	6
I. Revenue from operations	-	33.24	13.78	40.28	35.55
II. Other Income	4.20	4.36	4.25	18.76	16.22
III. Total Revenue (I+II)	4.20	37.59	18.03	59.04	51.78
IV. Expenses:	-	-	-	-	-
a) Cost of Material consumed	-	30.86	13.51	37.57	33.55
b) Purchase of stock in trade	-	-	-	-	-
c) Changes in inventories of finished goods, WIP and stock in Trade	1.21	1.21	1.79	4.82	5.49
d) Employees benefits expenses.	0.02	-	0.04	0.12	0.08
e) Finance Costs	-	-	-	-	0.03
f) Depreciation and amortisation exp.	-	-	3.84	11.02	7.27
g) Other Expenses	6.90	1.32	19.17	53.53	46.41
Total Expenses	(3.92)	4.20	(1.14)	5.51	5.37
V Profit/(Loss) before exceptional and Extra ordinary items and Taxes.(III - IV)	-	-	-	-	-
VI Exceptional items.	(3.92)	4.20	(1.14)	5.51	5.37
VII Profit/(Loss) before extraordinary items and Tax (V-VI)	-	-	-	-	-
VIII Extraordinary items	(3.92)	4.20	(1.14)	5.51	5.37
IX Profit/(Loss) before Tax (VII-VIII)	-	-	-	-	-
X Tax Expenses	0.33	0.62	(0.01)	1.74	1.55
1) Current Tax	-	-	-	-	-
2) MAT credit	-	-	(0.08)	-	(0.08)
2) Deferred Tax	(4.25)	3.58	(1.05)	3.77	3.89
XI Profit/(Loss) for the period from continuing operations (IX-X)	-	-	-	-	-
XII Other Comprehensive Income	-	-	-	-	-
(a) Items not to be reclassified subsequently to profit or loss	-	-	-	-	-
Gain/(loss) on fair valuation of equity instruments	-	-	-	-	-
Income tax effect on above	-	-	-	-	-
Remeasurement gain/(loss) on defined benefit plans	-	-	-	-	-
Income tax effect on above	-	-	-	-	-
(b) Items to be reclassified subsequently to profit or loss	-	-	-	-	-
XIII Other Comprehensive Income for the period, net of tax	(4.25)	3.58	(1.05)	3.77	3.89
XIV Net Profit/(Loss) after comprehensive income (After Tax) (XI+XIII)	350.00	350.00	350.00	350.00	350.00
XV Paid up Equity Capital (at par value of Rs. 10 each)					
XVI Other Equity					
XVII Earning per equity share	(0.12)	0.10	(0.03)	0.11	0.11
a) Basic	(0.12)	0.10	(0.03)	0.11	0.11
b) Diluted					
(See accompanying notes to the Financial Results)					

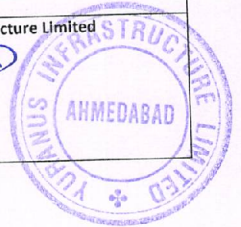
NOTES:

1. The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 5th May, 2023. The statutory auditors have carried out the Audit on financial results for the quarter ended 31 March, 2023 and have expressed an unqualified audit opinion.
2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
3. The figures have been regrouped /reclassified , wherever necessary.
4. The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
5. The Company is operating in single segment, so above results are for single segment only.

Place: Ahmedabad
Date: 05/05/2023

For, Yuranus Infrastructure Limited

Mohit D
Mohit Desai
DIN: 03089420
Director





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Statement of Assets and Liabilities for Yuranus Infrastructure Limited

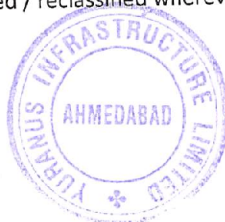
(Rs. In lacs)

Standalone Statement of Assets and Liabilities	As at 31/03/2023	As at 31/03/2022*
Particulars		
B ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Financial Assets	-	-
Investments	-	-
Loans and advances	-	-
(c) Deferred tax assets (net)	-	1.30
(d) Other non-current assets	-	1.30
Sub-total - Non-current assets	-	1.30
2 Current assets		
(a) Inventories	-	-
(b) Financial Assets		
Trade receivables	31.92	18.52
Cash and cash equivalents	5.22	6.54
Loans and advances	219.19	210.00
(c) Current Tax Assets (Net)	-	0.08
(d) Other current assets	3.64	2.09
Sub-total - Current assets	259.96	237.24
Total -Assets	259.96	238.54
Â EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	350.00	350.00
(b) Other Equity	(130.26)	(134.03)
Sub-total - Shareholders' funds	219.74	215.97
2. Share application money pending allotment	-	-
3. Non-current liabilities		
(a) Financial Liabilities		
Borrowings	-	0.24
(b) Provisions	-	-
(c) Deferred tax liabilities (net)	-	-
(d) Other long-term liabilities	-	0.24
Sub-total - Non-current liabilities	-	0.24
4. Current liabilities		
(a) Financial Liabilities		
Borrowings	-	20.51
Trade payables	38.05	0.56
Other Financial Liabilities	0.54	0.34
(b) Other current liabilities	0.81	0.92
(c) Provisions	0.81	-
(c) Current Tax Liabilities (Net)	0.01	-
Sub-total - Current liabilities	40.22	22.32
TOTAL - EQUITY AND LIABILITIES	259.96	238.54

* Previous Year's figures have been regrouped / reclassified wherever necessary to correspond with current year's classification /

YURANUS INFRASTRUCTURE LIMITED

Mohit D
Director





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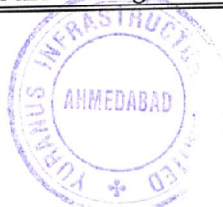
Audited Statement of Cash Flows for Year Ended March 31, 2023 of Yuranus Infrastructure Limited

(Rs. In lacs)

Sr.No.	Particulars	Year Ended 31/03/2023	Year Ended 31/03/2022
1	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit (Loss) As per Profit & Loss Account	3.77	3.89
A.	Tax and Extra-Ordinary Item		
a)	Amt Transferred to Reserve	-	-
b)	Income Tax	1.74	1.55
c)	Deferred Tax	-	(0.08)
	Net Profit (Loss) before tax	5.51	5.37
B.	Adjustments for Non cash and Non Operating Items		
a)	Depreciation	-	0.03
b)	Credit written off	-	-
c)	Sundry Assets written off	-	0.76
d)	Preliminary expenses written off	-	-
e)	Interest Expense	0.12	0.08
g)	Interest Income	(18.76)	(16.22)
	Operating profit(loss) before working capital changes	(13.13)	(9.99)
C.	Changes in Working Capital		
a)	Decrease/(Increase) in Inventory	-	-
b)	Decrease/(Increase) in Trade Receivables	(13.40)	12.44
c)	Decrease/(Increase) in Other Current Assets	(1.54)	(0.78)
d)	Decrease/(Increase) in Short Term Loans and Advances	(9.19)	(210.00)
e)	Decrease/(Increase) in Current Tax Assets	0.08	-
f)	(Decrease)/Increase in Short Term Provisions	(0.11)	(1.21)
g)	(Decrease)/Increase in Trade Payables	17.54	15.43
h)	(Decrease)/Increase in Other Current liabilities	0.47	0.53
i)	(Decrease)/Increase in Other Financial Liabilities	(0.03)	-
j)	(Decrease)/Increase in Current Tax Liabilities	0.01	-
k)	(Decrease)/Increase in Short Term Borrowings	-	-
	Net Cash Flow before tax and extra ordinary item	(19.27)	(193.58)
	Less: Direct Taxes Paid	(1.74)	(1.55)
	Less: Extraordinary Items	-	-
	Net Cash Flow from Operating Activities	(21.01)	(195.14)
2	CASH FLOW FROM INVESTING ACTIVITIES:		
a)	Acquisition of Fixed Assets	-	-
b)	Decrease/(Increase) in Non-Current Financial Assets	-	190.08
c)	Decrease/(Increase) in Other Non-Current Assets	1.30	0.00
d)	Interest Income	18.76	16.22
	Net Cash Flow from Investing Activities	20.06	206.30
3	CASH FLOW FROM FINANCING ACTIVITIES:		
a)	Long Term Borrowing Repaid	(0.24)	(6.18)
b)	Interest and finance cost	(0.12)	(0.08)
c)	Shares Issued	-	-
d)	Share Issue Expenses	-	-
	Net Cash Flow from Financing Activities	(0.36)	(6.26)
	Net Increase in Cash and Equivalent.	(1.32)	4.91
	Cash And Cash Equivalent as at the Beginning of the year	6.54	1.63
	Cash And Cash Equivalent as at the Closing of the year	5.22	6.54

YURANUS INFRASTRUCTURE LIMITED

Mohit.D
Director





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Notes:

- 1) Reconciliation of Net Profit as previously reported on account of transition from previous GAAP to Ind AS for quarter ended 31st March, 2023.

PARTICULARS	RUPEES IN LAKHS
Net Profit for the period (as per GAAP)	(4.25)
Net Profit for the period (as per Ind AS)	(4.25)

Therefore, there is no deviation in the net profit as per GAAP and Ind AS.

- 2) The above results were viewed by the Audit Committee and taken on record by the Board of Directors at the meeting held on 05/05/2023.
- 3) The Limited Review of the Financials has been carried out by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4) The Company has adopted Indian Accounting Standards ("Ind AS") with effect from 1st April, 2017 and accordingly the financial results for the quarter ended 31st March, 2023 have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016. The results for the comparative quarter ended 31st March, 2022 have been restated in accordance with Ind AS. After adoption of Ind AS, the financial results for the quarter ended 31st March, 2022 have not been audited by the auditors and are compiled by the management after exercising necessary due diligence to ensure that these give a true and fair view of the Company's affairs.
- 5) The segment reporting as defined in Ind AS 108 is not applicable as the operations of the Company are related to one segment.
- 6) Previous Accounting periods figures have been reclassified/regrouped wherever considered necessary.

For Yuranus Infrastructure Limited,

Mohit.D
MOHIT DESAI
Director
DIN:03089420



Date: 5th May, 2023
Place: Ahmedabad



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Notes:

1. The above financial results reviewed by the Audit Committee and approved by the Board of Directors of the company in their respective meetings held on 5th May, 2023.
2. These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of the Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (the "Listing Regulations"), as modified by Circular dated July 5, 2016.
3. During the period there was no issue of new shares.
4. Figures relating to previous quarter/year have been regrouped/rearranged, whenever necessary to make them comparable to current period's figures.
5. In line with the requirements of Regulation 33 and 52 (4) of Listing Regulations, the results for the quarter ended March 31, 2023 are available on the website of BSE Limited ([URL:www.bseindia.com](http://www.bseindia.com)), and on website of the company ([URL:www.yuranusinfra.com](http://www.yuranusinfra.com))
6. The management does not see any medium to long term risks in the company's ability to continue as a going concern and meeting its liabilities as and when they fall due. The management expects to recover the carrying amount of all the assets and revenue recognized.

For, Yuranus Infrastructure Limited

mohit.D
Mohit Desai
Managing Director
DIN:03089420



Date: 5th May, 2023
Place: Ahmedabad

AUDITOR'S REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF YURANUS INFRASTRUCTURE LIMITED PURSUANT TO REGULATION 33 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

We have audited the accompanying quarterly financial results of **Yuranus Infrastructure Limited ("The Company")** for the quarter ended 31st March, 2023 and the year-to-date result for the period 1st April 2022 to 31st March 2023 ("The Financial Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives 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 comprehensive income and other financial information for the quarter ended 31st March, 2023 as well as the year-to-date results for the period from 01st April, 2022 to 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Management's Responsibility for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes

8-10 Bhavani Chambers, Nr. Times of India, Ashram Road, Navrangpura, Ahmedabad-380009.
Ph.: +91-79-400 60150, 400 50150
67, New Market Yard, Mansa, Dist. Gandhinagar – 382 845. Ph.: +91-2763-270205

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 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 financial statement 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 and using the 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. The boards of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- i) Identify and assess the risks of material misstatement of the 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 fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii) 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 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
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- iv) 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.
- v) Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, 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 of the current period 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.

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Mistry & Shah LLP
Chartered Accountants
F.R.N: - W-100683



Malav Shah
Partner
M.NO. 117101

Date: May 05, 2023
Place: Ahmedabad
UDIN: 23117101BGVUCI4581

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