

VINAYAK VANIJYA LIMITED

Registered Office: Flat No.28,Stilt Floor, Devika Tower 6, Nehru Place, New Delhi – 110019, Website: www.vinayakvanijya.com
Phone: 011 – 4367 5500, Email id: vvaniija1985@gmail.com,
CIN: L52110DL1985PLC020109

Date: 31.07.2020

To,
Head Listing Compliance,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

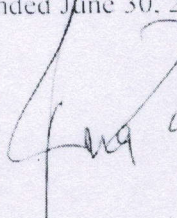
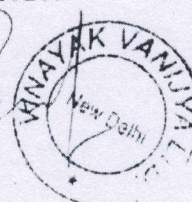
Security Code:512517

Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir(s),

We would like to inform that the Board of Directors in their meeting held today i.e. **Friday, 31st July, 2020** (commenced at ~~04~~ 00 P.M. and concluded at 9.00 P.M.) has inter alia approved and passed the following resolutions:

1. The Audited Standalone Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2020. **(Copy Enclosed)**
2. The Board considered and took on record, the Audit Report on Financial Results for the quarter and year ended 31st March, 2020 as placed by the Statutory Auditor of the Company. **(Copy Enclosed)**
3. Declaration of unmodified opinion on Auditor's Report on annual financial results for the quarter and year ended 31st March, 2020. **(Copy Enclosed)**
4. The Board had appointed M/s. Jain P & Associates, Practicing Company Secretaries, as Secretarial Auditor for the financial year 2019-20.
5. Taking Note of **Compliance with Regulation 40(9)** of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended March 31, 2020.
6. The Board took note of **Statement of Investor Complaints/Grievances** given Under Regulation 13(3) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 for the quarter ended 30th June, 2020.
7. Taking note of **Non Applicability of Report on Corporate Governance** as required under Regulation 27(2) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2020.

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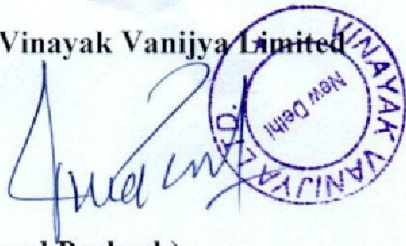
8. Taking Note of **Shareholding Pattern** under Regulation 31 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for quarter ended 30th June, 2020.
9. Taking Note of **Closure of Trading Window for Designated Persons** from 1st July, 2020 till the expiry of 48 hours from the conclusion of the Board meeting to be held for approval of the Unaudited Financial Results of the Company for the quarter ended 30th June, 2020.
10. Taking note of **Certificate of Reconciliation of Share capital** under Regulation 76 of SEBI(Depositories & Participants) Regulation, 2018 for quarter ended 30th June, 2020.

Kindly take the above information on your records.

Thanking you,

Yours Sincerely,

For Vinayak Vanijya Limited



(Anand Prakash)

DIN: 06918487

Director

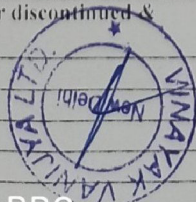
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Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2020

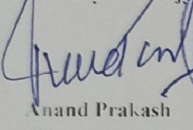
Particulars	Quarter Ended			Year Ended	
	Quarter Ended	Preceding 3 months ended on	Corresponding 3 months ended in the Previous Year	Year to Date Figures for the Current Year Ended	Year to Date Figures for the Previous Year Ended
	31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
	Audited	Un-Audited	Audited	Audited	Audited
I. Revenue from Operations	3.42	-	3.52	14.11	-
II. Other Income	2.07	3.61	0.87	2.13	9.60
III. Total Income (I + II)	5.49	3.61	4.39	16.24	9.60
IV. Expenses					
Cost of Material Consumed	-	-	-	-	-
Purchases of Stock-in-trade	-	-	-	-	-
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-	-	-	-	-
Employee Benefits Expenses	2.71	1.27	2.37	6.97	8.12
Depreciation and amortisation expenses	-	0.08	0.08	0.22	0.38
Finance Costs	-	-	-	-	-
Other Expenses	3.35	0.36	3.15	4.74	4.71
Total Expenses (IV)	6.06	1.71	5.60	11.93	13.21
V. Profit/(Loss) before exceptional items and tax (III- IV)	-0.57	1.90	-1.21	4.31	-3.61
VI. Exceptional items* Exceptional items	-	-	-	-	-36.00
VII. Profit/(Loss) before tax (V-VI)	-0.57	1.90	-1.21	4.31	32.39
VIII. Tax Expense					
(1) Current tax	-	-	-	-	0.57
(2) Deferred tax	1.08	-	-0.96	1.08	-0.90
(3) Previous Year Tax	0.10	-	-37.00	0.10	-
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	-1.74	1.90	0.12	3.13	32.92
X. Profit/(Loss) from discontinued operations	-	-	-	-	-
XI. Tax expense of discontinued operations	-	-	-	-	-
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII. Profit/(Loss) for the period (IX+XII)	-1.74	1.90	0.12	3.13	32.92
XIV. Other Comprehensive Income					
(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
(B) (i) Items that will be classified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	-1.74	1.90	0.12	3.13	32.92
XVI. Earnings per equity share (for continuing operation):					
(1) Basic	-0.17	0.19	0.01	0.31	3.30
(2) Diluted	-0.17	0.19	0.01	0.31	3.30
XVII. Earnings per equity share (for discontinued operation):					
(1) Basic	-	-	-	-	-
(2) Diluted	-	-	-	-	-
XVIII. Earnings per equity share (for discontinued & continuing operations)					
(1) Basic	-0.17	0.19	0.01	0.31	3.30
(2) Diluted	-0.17	0.19	0.01	0.31	3.30

Notes:



- (1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 31/07/2020. The Statutory Auditors have conducted audit of the above audited financial results and have expressed an unmodified report on the same.
- (2) The above results have 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 IND AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- (4) The figures of the last quarter of the current and previous financial year are the balancing figures in respect of the full financial year and the published year to date figures up to the end of 3rd quarter of the current and previous financial year which were subject to limited review by Auditor.
- (5) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.
- (6) Figures for the previous period have been regrouped, Whenever necessary, to make them comparable with the current period.
- (7) The COVID -19 pandemic is rapidly spreading throughout the world. The Company has evaluated impact of this pandemic on its business operations and financial position and based on its review of current indicators of future economic conditions, there is serious impact on its financial results as at 31st March 2020. However, the impact assessment of Covid-19 is a continuing process given the uncertainties associated with its nature and duration and accordingly the impact may be different from that estimated as at the date of approval of these financial results. The company will continue to monitor any material changes to future economic conditions.

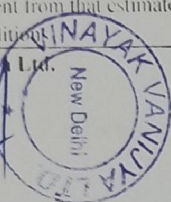
For Vinayak Vanijya Ltd.


Anand Prakash
(Director)

DIN : 06918487

Date: 31/07/2020

Place : New Delhi



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To,
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Reconciliation of Net Profit as per IND AS and IGAAP

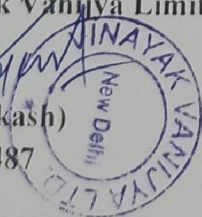
Sr. No.	Particulars	Quarter ended			Year ended	
		Audited	Un-Audited	Audited	Audited	Audited
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
1	Net Profit/Loss after tax for the period as per IGAAP	-1.74	1.90	0.12	3.13	32.92
2	Impact of IND AS on Comprehensive Income	-1.74	1.90	0.12	3.13	32.92
3	Impact of IND AS on Other Comprehensive Income	----	----	----	----	----
4	Total Comprehensive Income for the period as per IND AS	-1.74	1.90	0.12	3.13	32.92

Yours faithfully,
For Vinayak Vanijya Limited

(Anand Prakash)

DIN: 06918487

Director



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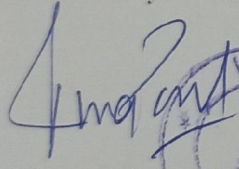
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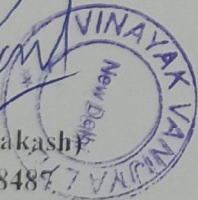
Reconciliation of Equity

Sr. No.	Particulars	As at 31.03.2020	As at 31.03.2019
1.	Equity as per IGAAP Provisions	996000	996000
2.	Adjustments in Relation to application of IND AS	-----	-----
3.	Equity as per IND AS	996000	996000

Yours faithfully,
For Vinayak Vanijya Limited


(Anand Prakash)
DIN: 06918487

Director



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Statement of Assets and Liabilities for the Year Ended on 31.03.2020

Particulars	Amount in Lakhs	
	As at Current Half Year Ended	As at Previous Year Ended
	31.03.2020	31.03.2019
	(Unaudited)	(Audited)
ASSETS		
Financial Assets		
(a) Cash and Cash equivalent	0.74	1.08
(b) Bank Balance other than (a) above	2.48	0.04
(c) Derivative Financial Instruments	-	-
(d) Receivables	-	-
(i) Trade Receivables	-	-
(ii) Other Receivables	-	-
(e) Loans	152.55	158.60
(f) Investments	18.86	18.86
(g) Other financial Assets	-	-
Sub total financial Assets	174.63	178.58
Non-Financial Assets		
(a) Inventories	1.78	1.78
(b) Current tax Assets (net)	-	-
(c) Deferred Tax Assets (net)	7.93	9.01
(d) Investment Property	-	-
(e) Biological assets other than bearer plants	-	-
(f) Property, Plant and Equipment	0.62	0.84
(g) Right of use of Assets	-	-
(h) Capital Work-in-progress	-	-
(i) Intangible Assets	-	-
(j) Other non-financial assets	37.95	25.30
Sub total non-financial Assets	48.28	36.93
TOTAL ASSETS	222.91	215.51
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
(a) Derivative Financial Instruments	-	-
(b) Trade Payables	-	-
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	3.36	0.16
(c) Other Payable	-	-
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(d) Debt securities	-	-
(e) Borrowings (other than debt securities)	2.60	2.60
(f) Deposits	-	-
(g) Subordinated Liabilities	-	-
(h) Other Financial Liabilities	4.06	2.60
Sub total financial Liabilities	10.03	5.36
Non-Financial Liabilities		
(a) Current Tax Liabilities	-	-
(b) Provisions	-	0.40
(c) Deferred Tax Liabilities	-	-
(d) Other Non Financial liabilities	-	-
Sub total Non-financial Liabilities	-	0.40
EQUITY		
(a) Equity Share Capital	99.60	99.60
(b) Other Equity	113.28	110.15
Sub total Equity	212.88	209.75
TOTAL LIABILITIES AND EQUITY	222.91	215.51

For Vinayak Vanijya Limited

Anand Prakash
Director
DIN : 00385982



Date: 31.07.2020
Place : New Delhi

M/S VINAYAK VANIJYA LIMITED
Cash Flow Statement for the Year ended 31st March, 2020

Particulars	As at 31.03.2019	As at 31.03.2020
(A) Cash Flow From operating activities		
Net Profit Before Tax	(385,899.30)	430,931.08
Adjustment for :-		
a) Depreciation & Amortisation Exp.	31,780.00	22,423.00
b) Interest Cost	12,695.00	14,406.00
Operating Profit before working capital changes	(341,424.30)	467,760.08
<i>Adjustments for working capital changes :-</i>		
a) (Increase)/Decrease in Inventories	-	-
b) (Increase)/Decrease in Trade Receivables	148,500.00	-
c) (Increase)/Decrease in Short Term Loans & Advances	-	-
e) (Increase)/Decrease in Other Current Assets	(1,066,564.00)	(1,265,010.00)
f) Increase / (Decrease) in Long Term Provision	29,650.00	(39,650.00)
g) Increase/(Decrease) in Short Term Provision	-	-
h) Increase/(Decrease) in Trade Payables	(2,678.00)	336,487.00
i) Increase / (Decrease) in Other Current Liabilities	(837,353.00)	130,216.00
k) (Increase)/Decrease in Other long Term Liabilities	-	-
k) (Increase)/Decrease in long Term Loans & Advances	-	-
l) (Increase)/Decrease in Other non Current Assets	-	-
Cash generated from operations	(2,069,869.30)	(370,196.92)
Income Tax Paid	36,730.00	(10,000.00)
Net Cash from operating activities	(2,033,139.30)	(380,196.92)
(B) Cash Flow From Investing Activities :-		
a) Investment in Equity Shares	-	-
b) Long term Loans & Advances given to related parties	(11,860,000.00)	605,000.00
c) Long term Loans & Advances repaid by other	-	-
d) Long term capital advances repaid	-	-
Net Cash from investing activities	(11,860,000.00)	605,000.00
(C,) Cash Flow from Financing Activities :-		
b) Long Term Borrowings (Net)	-	-
d) Interest Cost	(12,695.00)	(14,406.00)
Net Cash from financing activities	(12,695.00)	(14,406.00)
Net (Decrease)/Increase in cash & cash equivalents	(13,905,834.30)	210,397.08
Opening balance of cash & cash equivalents	14,018,181.21	112,346.90
Closing balance of cash & cash equivalents	112,346.91	322,743.98

Notes :-

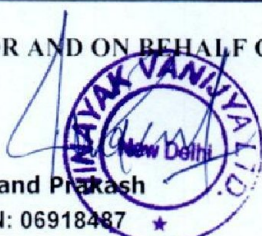
- 1) The above Cash Flow Statement has been prepared under the "indirect method" as set out in AS - 3 issued by the ICAI.
- 2) Figures in Brackets indicate cash outflow
- 3) Previous Year figures have been regrouped/ rearranged wherever necessary

FOR AND ON BEHALF OF THE BOARD

Anand Prakash

DIN: 06918487

Director



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To,
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Sub: Declaration on Audit Report for the year ended 31st March, 2020

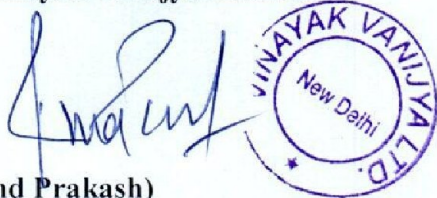
Dear Sir/Madam,

We hereby declare, on behalf of **Vinayak Vanijya Limited** that Audit report in respect to Annual Audited Financial Results for the period ended 31st March, 2020 submitted by **M/s. Sanjeev Bimla & Associates**, Statutory Auditor of the Company is with unmodified opinion of the Statutory Auditor.

Kindly take the above information on your records.

Sincerely,

Yours faithfully,
For **Vinayak Vanijya Limited**



(Anand Prakash)
DIN: 06918487
Director

SANJEEV BIMLA & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2020

THE BOARD OF DIRECTORS OF

Vinayak Vanijya limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Vinayak Vanijya limited** ("the Company") for the quarter ended March 31, 2020 and for the year ended March 31, 2020 ("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 (Regulation).

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
 - ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, subject to the below mentioned points, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2020 and for the year ended March 31, 2020.
- a. *The Company has not provided the valuation report of the unquoted shares of investments as required by IND AS 109, hence we are in no position to comment on the correctness of the valuation of the said shares, as such the company is in violation of the IND – AS.*
 - b. *The NBFC license of the company dated 03.03.1998, stands cancelled vide order dated 14.09.2018, further the company has lost its appeal with the Appellate authority of the NBFC Registration vide order dated 04.06.2020. This will adversely affect the operations of the company.*
 - c. *The lockdown imposed in the country due to the covid pandemic has had some serious effect on the company, however, at this point we are in no position to ascertain the exact impact of the same on the company.*

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, as amended ("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 statements under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone 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 applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under 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 is also responsible for overseeing the Company's financial reporting process.

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

HEAD OFFICE: 3024 – B, GURDEV NAGAR, BEHIND FLAMEZ MALL, LUDHIANA – 141001
TELE: 91 (0161) 4660646, 2433793 Web – WWW.SANJEEVBIMLAANDASSOCIATES.IN,
E-MAIL: SANJEEVBIMLAFCA@REDIFFMAIL.COM

BRANCH OFFICES:

A – 2/113, BASEMENT, SAFDARJUNG ENCLAVE, DELHI – 110029
E- MAIL: CAABHINAV9@GMAIL.COM, ABHINAV@SANJEEVBIMLAANDASSOCIATES.IN



SANJEEV BIMLA & ASSOCIATES

CHARTERED ACCOUNTANTS

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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 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 also responsible for expressing our opinion 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 made by the Board of Directors.
- 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 Statement, including the disclosures, and whether the Statement represents 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

The Note No. 7 to the accompanying Result with regard to management's evaluation of uncertainty due to outbreak of COVID-19 and its impact on future operation of the Company. Our opinion is not modified in respect of this matter and we concur with the view of the management on the impact of covid-19 on the company.

The Statement includes the results for the Quarter ended March 31, 2020 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2020 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report is not modified in respect of these matters.

FOR SANJEEV BIMLA & ASSOCIATES
CHARTERED ACCOUNTANTS
(FRN NO 008840N)

PLACE: LUDHIANA

(CA. ABHINAV GUPTA)

PARTNER

M.NO. 544394

Udin No. - 20544394AAAABF6017

DATE: 31.07.2020

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