SONU INFRATECH LIMITED

MECHANICAL, ELECT. & CIVIL COMPANY GOVERNMENT APPROVED COMPANY

Date: May 30, 2022

To, Listing Compliance Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra East, Mumbai – 400051

Dear Sir,

Sub: Outcome of Board meeting held on today i.e. on May 30, 2022, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

#### Ref: Sonu Infratech Limited (Security Id/ ISIN: SONUINFRA/INE0JZA01018)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on May 30, 2022, at the Registered Office of the Company which was commenced at 5:00 P.M. and concluded at 7:40 P.M. have,

- Considered, approved and took on record the Standalone audited financial result for the half year and year ended on March 31, 2022 along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion.
- 2. Considered, approved and took on record the audited financial Statement for the financial year ended on March 31, 2022.
- Authorised Key Managerial Personnel of the Company for the purpose of determining Materiality of an event or information and for the purpose of making disclosures to Stock Exchange (s) under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015;

Separate Letter containing details of Key Managerial Personnel authorised as mentioned above under Regulation 30 is attached below.

Kindly take the same on your record and oblige us.

Thanking you

For, Sonu Infratech Limited

Ramji Shrinarayan Pandey Managing Director DIN: 02815473



The CIN of the company is U45500GJ2017PLC099276

Date: May 30, 2022

To, Listing Compliance Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra East, Mumbai – 400051.

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

SONU INFRATECH LIMITED

MECHANICAL, ELECT. & CIVIL COMPANY GOVERNMENT APPROVED COMPANY

#### Ref: Sonu Infratech Limited (Security Id/ ISIN: SONUINFRA/INE0JZA01018)

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Raichura & CO, Chartered Accountant, (FRN: 126105W) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the half year and year ended March 31, 2022.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For, Sonu Infratech Limited

Ramji Šhrinarayan Pandey Managing Director DIN: 02815473

The CIN of the company is U45500GJ2017PLC099276

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SONU INFRATECH LIMITED

# MECHANICAL, ELECT. & CIVIL COMPANY GOVERNMENT APPROVED COMPANY

Date: May 30, 2022

To, Listing Compliance Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra East, Mumbai – 400051.

Dear Sir,

Sub: Submission of Audited Financial Result of the Company for the half year and year ended on March 31, 2022 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

#### Ref: Sonu Infratech Limited (Security Id/ ISIN: SONUINFRA/INE0JZA01018)

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

- 1. Audited Financial Results for the half year and year ended on March 31, 2022.
- 2. Statement of Assets and Liabilities.
- 3. Cash Flow Statement.
- 4. Audit Report (unmodified opinion) on the Audited Financial Results.
- 5. Declaration by the Company (for audit report with unmodified opinion).

Kindly take the same on your record and disseminate the same on your website and oblige us.

Thanking You,

Yours faithfully, For, Sonu Infratech Limited

Ramji Shrinarayan Pandey

Ramji Shrinarayan Pande Managing Director DIN: 02815473

The CIN of the company is U45500GJ2017PLC099276

CIN/II

SONU INFRATECH LIMITED

## MECHANICAL, ELECT. & CIVIL COMPANY GOVERNMENT APPROVED COMPANY

Date: May 30, 2022

To, Listing Compliance Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra East, Mumbai – 400051

Dear Sir,

Sub. :- Intimation of Contact Details of Key Managerial personnel, pursuant to Regulation 30(5) of the SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015.

#### Ref: Sonu Infratech Limited (Security Id/ ISIN: SONUINFRA/INE0JZA01018)

Pursuant to captioned subject, we are pleased to inform you that the board of Directors of the Company has, vide its resolution passed pursuant to regulation 30(5) of the SEBI (Listing Obligation and Disclosure Requirement Regulations) 2015, in the Board meeting held on May 30, 2022 has authorised below mentioned Key Managerial Personnel for the purpose of determining the Materiality of events or information for the purpose of making disclosure to the Stock Exchange:

Sr. No.	Name of Personnel	Designation	Contact Details
1	Ramji Shrinarayan Pandey	Managing Director	
2	Seema Pandey	Whole time Director	Email : info@sonuinfratech.com
3	Ketan Vallabhdas Modi	Whole time Director	Ph. No.: 8511130672

The aforesaid details are also uploaded on our Website of the Company i.e. www.sonuinfratech.com.

Kindly take the same on your record and oblige us.

Thanking you

For, Sonu Infratech Limited

Ramji Shrinarayan Pande Managing Director DIN: 02815473



The CIN of the company is U45500GJ2017PLC099276

#### SONU INFRATECH LTD

CIN: U45500GJ2017PLC099276

# Platinum 404, 4th Floor Park Colony, Opp. Joggers Park, Jamnagar, GJ 361008 IN

			(Rs. In Lakh
	Particulars	As at 31/03/2022 Audited	As at 31/03/2021 Audited
	EQUITY AND LIABILITIES		
1	Shareholders' funds	-	
	(a) Share capital	545.00	545.00
	(b) Reserves and surplus	553.75	378.63
	(c) Money received against share warrants	-	
-	Sub-total - Shareholders' funds	1,098.75	923.61
2	Share application money pending allotment	1	•
	Non-current liabilities		
	(a) Long-term borrowings	1,835.47	1,150.79
	(b) Deferred tax liabilities (net)	9.06	15.30
	(c) Other long-term liabilities	-	
	(d) Long-term provisions		
	Sub-total - Non-current liabilities	1,844.52	1,166.15
4	Current liabilities		
	(a) Short-term borrowings	1,181.58	1,497.04
	(b) Trade payables	-	
	(i) Total Outstanding Dues of Micro and Small Enterprise		-
1011	(i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise	1,464.59	519.6
	(c) Other current liabilities	250.81	171.14
	(d) Short-term provisions	81.99	41.6
1.11	Sub-total - Current liabilities	2,978.96	2,229.4
1	TOTAL - EQUITY AND LIABILITIES	5,922.23	4,319.1
	ASSETS		
1	Non-current assets		1
	(a) Fixed assets	1,507.09	1,426.9
183	(b) Non-current investments	108.27	108.0
	(c) Deferred tax assets (net)	-	and the second
11.5	(d) Foreign Currency monetory item transaction difference asset account	-	
	(e) Long-term loans and advances	349.57	228.4
	(f) Other non-current assets		
	Sub-total - Non-current assets	1,964.93	1,763.4
2	Current assets		
	(a) Current investments		
	(b) Inventories	1,865.61	1,069.8
-	(c) Trade receivables	1,918.71	1,095.7
3	(d) Cash and cash equivalents	6.88	31.5
	(e) Bank Balance other than cash and cash equivalents	-	-
	(e) Short-term loans and advances	166.10	358.5
-	(f) Other current assets	-	
	Sub-total - Current assets	3,957.30	2,555.7
	TOTAL - ASSETS	5,922.23	4,319.1



For, Sonu Infratech Limited

landes any

RAMJI SHRINARAYAN PANDEY Director DIN: 02815473

Date :- 30-05-2022 Place:- Jamnagar

					(Rs. In Lakh
	Statement of Standalone audited Financia	al Results for the	half year and year e	nded March 31, 20	)22 ( Rs. In Lakh
	Particulars	HALF YE/ 31-03-2022	AR ENDED 30/09/2021	YEAR ENDED 31-03-2022	YEAR ENDED 31-03-2021
	Whether results are audited or unaudited Revenue From Operations	Audited	Unaudited	Audited	Audited
1	(a) Revenue From Operations	2,608.07	2,709.81	5,317.88	4,061.1
-	(b) Other Income	68.05	3.04	71.08	15.5
	Total Income (a+b)	2,676.11	2,712.85	5,388.96	4,076.6
2	Expenditure		1.070.00	0.107.00	1 885 0
	(a) Cost of Construction (b) Purchases of stock-in-trade	763.48	1,373.90	2,137.38	1,775.9
	(c) Changes in inventories of finished goods, work-	-			
	in- progress and stock-in-trade	31.27	(827.03)	(795.76)	(590.0
	(d) Employee benefit expense	1,033.34	1,238.13	2,271.47	1,384.8
	(e) Finance Costs	90.17	103.64	193.81	153.6
	(e) Depreciation and amortisation expense	205.65	205.65	411.30	243.3
-	(f) (i) Other Expenses (g) Loss on Future	419.18	508.77	927.95	917.7
	Total expenses	2,543.08	2,603.06	5,146.15	3,885.4
-	Profit (loss) Before exceptional &	2,010100			0,00011
3	Extraordinary items and Tax	133.03	109.79	242.82	191.2
4	Exceptional items			A CONTRACTOR	-
5	Profit (loss) from ordinary activates before Extraordinary Items and Tax	133.03	109.79	242.82	191.2
6	Extraordinary items	133.03	109.79	242.02	191.2
-				50 mm	
7	Profit (loss) from ordinary activities before tax	133.03	109.79	242.82	191.2
8	Tax Expenses - Current Tax	40.53	33.45	73.99	33.6
	(Less) : - MAT Credit	-	-	-	10.1
9	- Deferred Tax Profit (loss) from ordinary activities	(2.45) 94.95	(3.85) 80.19	(6.30)	19.4 138.2
9	Profit/(Loss) From Discountinuing Operation	94.95	80.19	1/3.13	130.2
10	Before Tax		-		
11	Tax Expenses of Discontinuing Operations		•		
12	Net Profit/(Loss) from Discountinuing				
12	Opration After Tax		-		-
13	Profit(Loss) For Period Before Minority Interest	94.95	80.19	175.13	138.2
14	Share Of Profit / Loss Associates	-			
15	Profit/Loss Of Minority Interset	÷	•		
16	Net Profit (+)/ Loss (-) For the Period	94.95	80.19	175.13	138.2
17	Details of equity share capital		FIERA		
-	Paid-up equity share capital Face value of equity share capital (per share)	545.00 10.00	545.00 10.00	545.00	545.0
18	Details Of Debt Securities	10.00	10.00	10.00	10.0
10	Paid-up Debt Capital	-	-	-	
1	Face value of Debt Securities			-	-
19	Reserve Excluding Revaluation Reserves As Par				
	Balance sheet Of previous Year				
20 21	Debentuer Redemption Reserve Other Equity		-		
21	NetWorth	-		1,098.75	923.6
23	Earnings per share (EPS)				
1	Basic earnings per share from countinuing And			3.41 5.55	
_	Discountinuing operations	1.74	1.47	3.21	2.5
	Diluted earnings per share from countinuing				
	And Discountinuing operations	1.74	1.47	3.21	2.5
24	Debt Equity Ratio			3.05	3.1
25	Debt Service Coverge Ratio	0.86	1.19	2.05	2.0
26	Interest Services Coverage Ratio	2.48	2.06	2.25	2.2
lote	·S:-			Street Street	A Charles and



3	The Statements is prepread in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of th Compnaies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.		
4	As per MCA Notificaiton dated 16th February, 2015 Companies whose shares are listed on SME exchnage as referred to Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulariton, 2009, are excempted from the compulse requirement of adoption of IND-AS.		
5	All activities of the company revolve around the main business and as such there is no separate reportable business segment and all the operations of the compnay are conducted within India as such there is no separate reportable geographical segments.		
6	The compnay is not having any subsidiary, associate or joint venutre, therefore, it has prepread only standalone results.		
7	Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the compnay. Ha yearly EPS is not annualised.		
8	The figures for the Second Half ended on 31st March, 2022 of the current year as reported in these financial results are balancing figures between the audited figures in respect of the Financial Year and unpublished and unaudited year to dat figures upto the end of the First Half of the relevant Financial Year, which were not subjected to limited review as the company got listed on the NSE Emerge Platform on May 13, 2022 and was not listed during that period.		
9	Statement of Assets and Liabilities as on 31st March, 2022 is enclosed herewith.		
10	The company had made an initial public offering (IPO) of 24,00,000 equity shares of face value of Rs. 10 each fully paid up for cash at a price of Rs. 36 per equity share(including share premium of Rs. 26 per equity share) aggregating to Rs. 8.64 Crores for the aforementioned equity shares were allotted on May 10, 2022. The equity shares of the company got listed on NSE Emerge Platform on May 13, 2022		
11	Previous year/Period figures have been re-grouped, re-arranged whereever considered necessary		

Date :- 30-05-2022 Place:- Jamnagar

For, Sonu Infratech Limited and Andy 1 MJI SHRINARAYAN PANDEY Director DIN: 02815473

#### SONU INFRATECH LTD

#### CIN: U45500GJ2017PLC099276

#### Platinum 404, 4th Floor Park Colony, Opp. Joggers Park, Jamnagar, GJ 361008 IN Audited Cash Flow Statement for the half year ended 31st March, 2022

Adjustments for:       411.3.0       243:         Depreciation and amortisation       411.3.0       243:         Interest income       (7.14)       (5:         Finance costs       193.8.1       135.3.         Net (gan)/loss on sale of investments       193.8.1       135.3.         TDS Written off       Generating profit / (loss) before working capital changes       840.79       582.3         Movements in Working Capital       (795.76)       (590.0)       (100.000, 100.		Particulars	As on 31st March, 2022	As on 31st March, 2021	
Profit before Tax     242.82     191.1       Adjustments for:     243.83     11.00     243.83       Interest Income     (71.4)     (65.95)       Prance costs     193.91     153.9       Interest Income     (71.4)     (65.95)       Prance costs     193.91     153.9       Operating profit / (loss) before working capital changes     840.79     582.4       Moxements in Working Capital     (10.75.76)     190.00       (Increase) / Decrease Trade Receivables     (192.41)     (16.4)       (Increase) / Decrease Other loans and advances receivable     192.41     (16.4)       Increase / (Decrease) Short Term Provisions     193.91     111.1       Increase / (Decrease) Short Term Provisions     10.30     111.1       Increase / Decrease) Checrease Short Decrease     10.30     111.1       Increase / (Decrease) Checrease Short Dester Term Provisions			Rs.	Rs.	
Adjustments for:       411.3.0       243:         Deprectation and amoritation       411.3.0       243:         Interest income       (7.14)       (5.3)         Finance costs       193.81       135.3         Net (gain/Nos on sale of Investments TDS Written off       193.81       135.3         Operating profit / (loss) before working capital changes       840.79       582.5         Movements in Working Capital (Increase) / becrease inventories       (795.76)       (590.0)         (Increase) / becrease Trade Receivables       (822.93)       (269.0)         (Increase) / becrease Other loans and advances receivable       192.41       (54.1)         (Increase) / becrease Other aphysiles       192.41       (54.1)         Increase / (Decrease) Short Term Browings       -       -         Drect Taxes Paid Including for past years       (73.99)       (33.2)         Dividend & Dividend Tax Paid       -       -         Net cash flow from / (used in) operating activities (A)       405.53       (43.2)         Re       Cash flow from funcing activities	A.				
Deprectation and amortisation       411.30       243.3         Interest income       (7.14)       (6.3)         Finance costs       193.81       153.0         Net (gain)/loss on sale of Investments       193.81       153.0         TDS Witten of       Share in Income Of Aarya Grand Hotels & Resorts Pvt Ltd       9         Operating profit / (loss) before working capital changes       840.79       582.3         Moxements in Working Capital       (197.76)       (590.0)         (Increase) / Decrease Internotries       (197.76)       (590.0)         (Increase) / Decrease Other Current Assets       192.41       (24.4)         (Increase) / Decrease Other Current Assets       192.41       (34.1)         Increase / Decrease Short Term Borrowings       40.38       11.1         Increase / Decrease Short Term Borrowings       -       -         Increase / Decrease Short Term Portowings       -       -         Dividend da shorthead astes, including top tast years       -       -         Dividend da shorthead thouding top tast years       -       - </td <td></td> <td>Profit before Tax</td> <td>242.82</td> <td>191.2</td>		Profit before Tax	242.82	191.2	
Incress Income       (7,14)       (5:         Finnee costs       193.81       153.0         Net (gain)/loss on sale of Investments       193.81       153.0         TDS Written off       Share in Income Of Aaya Grand Hotels & Resorts Pvt Ltd		Adjustments for:			
Interest Income       (7.14)       (5:         Finance costs       193.81       153.         Net (gain)/loss on sale of Investments       193.81       153.         TDS Written off       Share in Income Of Aray S Grand Hotels & Resorts Pvt Ltd       1         Operating profit / (loss) before working capital changes       840.79       582.3         Movements in Working Capital       (10.11)       (10.11)       (10.11)         (Increase) / Decrease Uneron Assets       (12.23)       (26.94)         (Increase) / Decrease Other loans and advances receivable       192.41       (54.11)         (Increase) / Decrease Other availes       (13.24)       (26.94)         (Increase) / Decrease) Stort Term Borrowings       40.38       111         Increase / (Decrease) Stort Term Borrowings       -       -         Increase / (Decrease) Stort Term Porvisions       40.38       111         Increase / (Decrease) Stort Term Porvisions       -       -         Increase / (Decrease) Stort Term Porvisions       -       -         Increase / (Decrease) Stort Term Porvisions       -       -         Increase / Decrease Stall including for past years       -       -         Direct Taxes Plaid Including for past years       -       -         Cash flow from Investing acti		Depreciation and amortisation	411.30	243.3	
Finance costs       193.81       153.1         Net (gain)/loss on sale of Investments       193.81       153.1         TDS Witten off       Share In Income Of Arya Grand Hotels & Resorts Pvt Ltd			(7.14)	(5.2	
Net (gain)/loss on sale of Investments         TDS Wirtten off         Share In Income Of Aarya Grand Hotels & Resorts Pvt Ltd         Operating profit / (loss) before working capital changes       840.79         Movements in Working Capital       (1000000000000000000000000000000000000					
TDS Written off         Share in Income Of Aarya Grand Hotels & Resorts Pvt Ltd         Operating profit / (loss) before working capital changes       840.79         Moxements in Working Capital       (Increase) / Decrease Inventories         (Increase) / Decrease Inter Receivables       (E32.93)         (Increase) / Decrease Other Current Assets       (B22.93)         (Increase) / Decrease Other Current Assets       -         (Increase) / Decrease Other Current Assets       -         (Increase) / Decrease Other Current Nasets       40.38         Increase / (Decrease) Short Term Browings       -         Increase / (Decrease) Other Current Inabilities       796.66         Net Cash Generated / (Used In) Operations       (361.27)         Dividend A. Proid       -         Dividend A. Proid       -         Net cash flow from Investing activities (A)       405.53         Sale of Investments       -         Increase / (Decrease) Short Term Brorowings       -         Income From / (used In) operating activities (A)       405.53         Sale of Investments       -         Income From Joint Venture       -         Income From Joint Venture       -         Income From Joint Venture       -         Increase / (Decrease) Short Term Borrowings <t< td=""><td></td><td></td><td>170.01</td><td>100.0</td></t<>			170.01	100.0	
Share In Income Of Aarya Grand Hotels & Resorts Pvt Ltd Operating profit / (Joss) before working capital changes B40.79 582.5 Morements in Working Capital (Increase / Decrease Trade Receivables (Potrease) / Decrease Trade Receivables (Receivables (Rece				Contraction of the second	
Movements in Working Capital (Increase) / Decrease inventories       (795.76)       (590.0)         (Increase) / Decrease Trade Receivables       (822.93)       (269.0)         (Increase) / Decrease Other Current Assets       912.41       (54.1)         (Increase) / Decrease Other Current Assets       944.95       289.0)         Increase / Decrease) Short Term Borowings       944.95       289.0)         Increase / Decrease) Short Term Borowings       94.0.38       11.1)         Increase / Decrease) Short Term Borowings       79.66       660.00         Net Cash Generated/(Used in) Operations       (361.27)       (552.4)         Cash flow from extraordinary items       -       -         Direct Taxes Paid including for past years       -       -         Direct Taxes Paid including corpast years       -       -         Direct Taxes Paid including corpast years       -       -         Direct Taxes Paid including coptal advances       (491.42)       (848.5)         Sale of Investments       -       -       -         Increase / Decrease) Long Term Borowings       -       -       -         Increase / Investment       (0.27)       1.1       -       -       -         Sale of Investments       -       -       -       - <td></td> <td></td> <td></td> <td></td>					
Movements in Working Capital (Increase) / Decrease inventories       (795.76)       (590.0)         (Increase) / Decrease Trade Receivables       (822.93)       (269.0)         (Increase) / Decrease Other Current Assets       912.41       (54.1)         (Increase) / Decrease Other Current Assets       944.95       289.0)         Increase / Decrease) Short Term Borowings       944.95       289.0)         Increase / Decrease) Short Term Borowings       94.0.38       11.1)         Increase / Decrease) Short Term Borowings       79.66       660.00         Net Cash Generated/(Used in) Operations       (361.27)       (552.4)         Cash flow from extraordinary items       -       -         Direct Taxes Paid including for past years       -       -         Direct Taxes Paid including corpast years       -       -         Direct Taxes Paid including corpast years       -       -         Direct Taxes Paid including coptal advances       (491.42)       (848.5)         Sale of Investments       -       -       -         Increase / Decrease) Long Term Borowings       -       -       -         Increase / Investment       (0.27)       1.1       -       -       -         Sale of Investments       -       -       -       - <td></td> <td>Operating profit / (loss) before working capital changes</td> <td>840.79</td> <td>582.9</td>		Operating profit / (loss) before working capital changes	840.79	582.9	
Increase) / Decrease Inventories       (795.76)       (590.0)         (Increase) / Decrease Thate Receivables       (822.93)       (269.0)         (Increase) / Decrease Other Current Assets					
(Increase) / Decrease Tande Receivables       (822.93)       (269.4)         (Increase) / Decrease Other Current Assets       -       -         (Increase) / Decrease Other Current Assets       94.4)       (54.4)         Increase / (Decrease) Short Term Borrowings       94.4)       5         Increase / (Decrease) Short Term Provisions       40.38       11.1         Increase / (Decrease) Short Term Provisions       40.38       11.1         Increase / (Decrease) Other current liabilities       79.68       60.0         Net Cash Generated/(Used in) Operations       (361.27)       (552.4)         Cash flow from extraordinary items       -       -         Divect Taxes Pidi Including for past years       (73.99)       (33.4)         Dividend & Dividend Tax Paid       -       -         Re Cash flow from / (used in) operating activities (A)       405.53       (63.4)         Sale of Investments       -       -       -         Interest received       7.14       5.5       -         Income From joint Venture       -       -       -         Cash flow from Inseting activities (B)       (484.55)       (644.4)       (644.55)         Income From joint Venture       -       -       -         Cash flow from financing activi					
(Increase) / Decrease Other Current Assets		(Increase) / Decrease Inventories	(795.76)	(590.0	
(Increase) / Decrease) trade payables       192.41       (54.4)         Increase / (Decrease) Short Term Borrowings       944.95       2289.9         Increase / (Decrease) Short Term Provisions       40.38       11.1.         Increase / (Decrease) Short Term Provisions       40.38       11.1.         Increase / (Decrease) Short Term Provisions       40.38       11.1.         Increase / (Decrease) Short Term Provisions       (361.27)       (552.4)         Cash flow from extraordinary items       -       -         Direct Taxes Paid including for past years       (73.99)       (33.0)         Dividend & Dividend Tax Paid       -       -         Net cash flow from Investing activities (A)       405.53       (3.2)         B.       Cash flow from Investing activities (A)       405.53       (3.2)         Sale of Investments       -       -       -         Income From Joint Venture       -       -       -         Change in Non-Current Investing activities (B)       (484.55)       (844.6       229.9)         Increase / (Decrease) Long Term Borrowings       (315.46)       (669.2)       -         Increase / (Decrease) Long Term Borrowings       (315.46)       (669.2)       -         Increase / (Decrease) Short Term Borrowings       (315.46)		(Increase) / Decrease Trade Receivables	(822.93)	(269.6	
Increase / (Decrease) Trade payables       944.95       289.9         Increase / (Decrease) Short Term Borrowings       40.38       11.1         Increase / (Decrease) Short Term Provisions       40.38       11.1         Increase / (Decrease) Short Term Provisions       40.38       11.1         Increase / (Decrease) Short Term Provisions       (361.27)       (552.4         Cash Generated/(Used in) Operations       (361.27)       (552.4         Cash flow from extraordinary items       -       -         Direct Taxes Paid including for past years       (73.99)       (33.         Dividend & Dividend Tax Paid       -       -         Net cash flow from Investing activities       -       -         Capital expenditure on fixed assets, including capital advances       (491.42)       (648.14)         Sale of Investments       -       -       -         Income from joint Venture       -       -       -         Income from joint Venture       -       -       -         Increase / (Decrease) Long Term Borrowings       684.68       229.9         Increase / Decrease) Long Term Borrowings       684.68       229.9         Increase / Decrease Long-term Borrowings       684.68       229.9         Increase / Decrease Long-term Borrowings		(Increase) / Decrease Other Current Assets			
Increase / (Decrease) Trade payables       944.95       289.9         Increase / (Decrease) Short Term Borrowings       40.38       11.1         Increase / (Decrease) Short Term Provisions       40.38       11.1         Increase / (Decrease) Short Term Provisions       40.38       11.1         Increase / (Decrease) Short Term Provisions       (361.27)       (552.4         Cash Generated/(Used in) Operations       (361.27)       (552.4         Cash flow from extraordinary items       -       -         Direct Taxes Paid including for past years       (73.99)       (33.         Dividend & Dividend Tax Paid       -       -         Net cash flow from Investing activities       -       -         Capital expenditure on fixed assets, including capital advances       (491.42)       (648.14)         Sale of Investments       -       -       -         Income from joint Venture       -       -       -         Income from joint Venture       -       -       -         Increase / (Decrease) Long Term Borrowings       684.68       229.9         Increase / Decrease) Long Term Borrowings       684.68       229.9         Increase / Decrease Long-term Borrowings       684.68       229.9         Increase / Decrease Long-term Borrowings		(Increase) / Decrease Other loans and advances receivable	192.41	(54.6	
Increase / (Decrease) Short Term Provisions       40.38       11.         Increase / (Decrease) Other current liabilities       79.66       600.         Net Cash Generated/(Used in) Operations       (361.27)       (552.4         Cash flow from extraordinary items       .       .         Direct Taxes Paid including for past years       (73.09)       (33.         Dividend & Dividend Tax Paid       .       .         Net cash flow from Investing activities (A)       405.53       (3.3.         B.       Cash flow from Investing activities       .       .         Capital expenditure on fixed assets, including capital advances       (491.42)       (848.3)         Sale of Investments       .       .       .         Increase / (Decrease) Long Term Borrowings       .       .       .         Increase received       .       .       .       .         Net cash flow from funcing activities (B)       (484.55)       (844.6       .         Cash flow from financing activities       .       .       .       .         Finance cost       .       .       .       .       .       .         Increase / (Decrease) Long Term Borrowings       .       .       .       .       .       .       .			944.95	289.9	
Increase / (Decrease) Short Term Provisions40.3811.1Increase / (Decrease) Other current liabilities79.6860.1Net Cash Generated/(Used in) Operations(3612.27)(552.4Cash flow from extraordinary itemsDirect Taxes Paid including for past years(73.99)(33.Direct Taxes Paid including for past years(73.99)(33.Direct Taxes Paid including for past years(73.99)(33.Sale of Investing activitiesCapital expenditure on fixed assets, including capital advances(491.42)(848.Sale of Investing activitiesCapital expenditure on fixed assets, including capital advancesCharge in Non-Current Investing activities (B)(494.55)(941.4Net cash flow from / (used in) investing activities (B)(494.55)(941.4C.Cash flow from financing activities (B)(494.55)(941.4C.Cash flow from financing activities (B)(193.81)(153.3)Increase / (Decrease) Short Term Borrowings(315.46)669.9Increase / (Decrease) In Cash and cash equivalents (A+B+C)(24.70)30.4Cash flow from / (used In) financing activities (C)54.32875.4Net increase / (decrease) in Cash and cash equivalents (A+B+C)(24.70)30.4 <tr< td=""><td></td><td></td><td></td><td></td></tr<>					
Increase / (Decrease) Other current liabilities       79.68       60.         Net Cash Generated/(Used in) Operations       (361.27)       (552.4)         Cash flow from extraordinary items       -       -         Direct Taxes Paid including for past years       (73.99)       (33.         Net cash flow from / (used in) operating activities (A)       405.53       (33.         R.       Cash flow from Investing activities       -       -         Capital expenditure on fixed assets, including capital advances       (491.42)       (848.5)         Sale of Investments       -       -       -         Interest received       7.14       5.3       -         Income From Joint Venture       -       -       -       -         Change in Non-Current Investment       (0.27)       1.1       -       -       -         Net cash flow from financing activities (B)       (484.55)       (841.4)       -       -       -         C.       Cash flow from financing activities (B)       (484.55)       (841.4)       -       <			40.38	11.5	
Net Cash Generated/(Used in) Operations(361.27)(552.4)Cash flow from extraordinary items Direct Taxes Paid including for past years(73.99)(33.Dividend & Dividend Tax Paid					
Cash flow from extraordinary items       -         Direct Taxes Paid including for past years       -         Direct Taxes Paid including for past years       (73.99)         Dividend & Dividend Tax Paid       -         Net cash flow from / (used in) operating activities (A)       405.53         B.       Cash flow from Investing activities       (491.42)         Capital expenditure on fixed assets, including capital advances       (491.42)         Sale of Investments       -         Income From Joint Venture       -         Change in Non-Current Investment       (0.27)         Net cash flow from financing activities (B)       (484.55)         Cash flow from financing activities       (193.81)         Increase / (Decrease) Long Term Borrowings       (193.81)         Increase / (Decrease) Short Term Borrowings       (315.46)         (Increase / Decrease) Long Term Borrowings       (315.46)         (Increase / Oecrease) Short Term Borrowings       (315.46)         (Increase / Oecrease) In Cash and cash equivalents (A+B+C)       (24.70)         Cash and cash equivalents at the end of the year       31.58         Or       Cash and cash equivalents (A+B+C)       (24.70)         Cash and cash equivalents at the end of the year       6.88       31         * Comprises:					
Direct Taxes Paid including for past years       (73.99)       (33.1)         Dividend & Dividend Tax Paid       -       -         Net cash flow from / (used in) operating activities (A)       405.53       (3.2)         Sale of investments       -       -       -         Interest received       7.14       5.       -         Income From Joint Venture       -       -       -         Change in Non-Current Investment       (0.27)       1.1       -         Net cash flow from financing activities (B)       (484.55)       (841.4)         Ket cash flow from financing activities (B)       (484.55)       (841.4)         Net cash flow from financing activities (B)       (484.55)       (841.4)         C.       Cash flow from financing activities (B)       (193.81)       (153.4)         Increase / (Decrease) Long Term Borrowings       (684.68       22.9)         Increase / (Decrease) Short Term Borrowings       (315.46)       669.         (Increase / Decrease Long-term Ioans and advances       (121.09)       129.5         Net increase / (decrease) in Cash and cash equivalents (A+B+C)       (24.70)       30.0         Cash and cash equivalents at the end of the year *       6.88       31.1         * Comprises:       (a) Cash on hand       4.28		Net cash denerated/(osed inj operations	(301.27)	(552.0	
Dividend & Dividend Tax Paid       405.53         Net cash flow from / (used in) operating activities (A)       405.53         3.       Cash flow from Investing activities       (491.42)         Capital expenditure on fixed assets, including capital advances       (491.42)         Sale of Investments       -         Increase received       7.14         Income From Joint Venture       -         Change in Non-Current Investment       (0.27)         Net cash flow from / (used in) investing activities (B)       (484.55)         Cash flow from financing activities       (193.81)         Finance cost       (193.81)         Increase / (Decrease) Long Term Borrowings       684.68         Increase / (Decrease) Short Term Borrowings       (315.46)         Increase / (Decrease) Short Term Borrowings       (24.70)         Net cash flow from / (used in) financing activities (C)       54.32         Net cash flow from / (used in) financing activities (C)       54.32         Net increase / (decrease) in Cash and cash equivalents (A+B+C)       (24.70)         Cash and cash equivalents at the end of the ye		Cash flow from extraordinary items			
Dividend & Dividend Tax Paid       -         Net cash flow from / (used in) operating activities (A)       405.53         8.       Cash flow from Investing activities         Capital expenditure on fixed assets, including capital advances       (491.42)         Sale of Investments       -         Interest received       7.14         Income From Joint Venture       -         Change in Non-Current Investment       (0.27)         Net cash flow from / (used in) investing activities (B)       (484.55)         Cash flow from financing activities       (193.81)         Finance cost       (193.81)         Increase / (Decrease) Long Term Borrowings       684.68         Cash flow from / (used in) financing activities (C)       54.32         Net cash flow from / (used lin) financing activities (C)       54.32         Net cash flow from / (used lin) financing activities (C)       54.32         Net cash flow from / (used lin) financing activities (C)       54.32         Net increase / (decrease) in Cash and cash equivalents (A+B+C)       (24.70)         (a) Cash and cash equivalents at the end of the year *       6.88         (a) Cash on hand       4.28       16.         (b) Balances with banks       2.60       14.         (i) In current accounts       2.60       14.		Direct Taxes Paid including for past years	(73.99)	(33.6	
Net cash flow from / (used in) operating activities (A)405.53(3.3)B.Cash flow from Investing activities Capital expenditure on fixed assets, including capital advances(491,42)(848)Sale of InvestmentsIncome From Joint VentureChange in Non-Current Investment(0.27)1.1Net cash flow from / (used in) investing activities (B)(484.55)(841.4)C.Cash flow from financing activities(193.81)(153.4)Increase / (Decrease) Long Term Borrowings(193.81)(153.4)Increase / (Decrease) Short Term Borrowings(315.46)664.68Increase / (Decrease) Short Term Borrowings(121.09)1229.Net cash flow from / (used in) financing activities (C)54.32875.4Net increase / (decrease) in Cash and cash equivalents (A+B+C)(24.70)30.0Cash and cash equivalents at the beginning of the year31.580.2Cash and cash equivalents at the end of the year *6.88311* Comprises: (a) Cash on hand (1) In current accounts4.2816.(b) Balances with hanks (1) In current accounts2.6014.1		Dividend & Dividend Tax Paid			
Capital expenditure on fixed assets, including capital advances(491.42)(848.3)Sale of InvestmentsInterest received7.145.3-Income From Joint VentureChange in Non-Current Investment(0.27)1.3Net cash flow from / (used in) investing activities (B)(484.55)(841.4)Cash flow from financing activities(193.81)(153.4)Finance cost(193.81)(153.4)Increase / (Decrease) Long Term Borrowings684.68229.4Increase / (Decrease) Short Term Borrowings(315.46)6669.4(Increase / Decrease) Short Term Borrowings(121.09)129.4Net cash flow from / (used in) financing activities (C)54.32875.4Net increase / (decrease) in Cash and cash equivalents (A+B+C)(24.70)30.0Cash and cash equivalents at the beginning of the year31.580.4(a) Cash on hand4.2816.5(b) Balances with banks2.6014.4(i) In current accounts2.6014.4		Net cash flow from / (used in) operating activities (A)	405.53	(3.3	
Capital expenditure on fixed assets, including capital advances(491.42)(848.3Sale of InvestmentsInterest received7.145.3Income From Joint VentureChange in Non-Current Investment(0.27)1.3Net cash flow from / (used in) investing activities (B)(484.55)(841.4)Cash flow from financing activitiesFinance cost(193.81)(153.4)Increase / (Decrease) Long Term Borrowings684.68229.9Increase / (Decrease) Short Term Borrowings(315.46)6669.9(Increase / Decrease) Short Term Borrowings(121.09)129.9Net cash flow from / (used in) financing activities (C)54.32875.4Net increase / (decrease) in Cash and cash equivalents (A+B+C)(24.70)30.0Cash and cash equivalents at the beginning of the year31.580.9(a) Cash on hand4.2816.614.1(b) Balances with banks2.6014.1(i) In deposit accounts2.6014.1	в.	Cash flow from Investing activities			
Sale of InvestmentsInterest received7.14Income From Joint VentureChange in Non-Current Investment(0.27)Net cash flow from / (used in) investing activities (B)(484.55)(841.4)C.Cash flow from financing activitiesFinance cost(193.81)Increase / (Decrease) Long Term Borrowings684.68(10.27)129.Increase / (Decrease) Short Term Borrowings(315.46)(10.27)129.Net cash flow from / (used in) financing activities (C)54.32Net cash flow from / (used in) financing activities (C)54.32Net increase / (decrease) in Cash and cash equivalents (A+B+C)(24.70)Cash and cash equivalents at the beginning of the year31.58(a) Cash on hand4.28(b) Balances with banks2.60(c) In deposit accounts2.60			(491.42)	(848.2	
Interest received7.145.1Income From Joint VentureChange in Non-Current Investment(0.27)1.1Net cash flow from / (used in) investing activities (B)(484.55)(841.4Cash flow from / (used in) investing activities (B)(494.55)(841.4Cash flow from financing activities(193.81)(153.4)Finance cost(193.81)(153.4)Increase / (Decrease) Long Term Borrowings684.68229.4)Increase / (Decrease) Short Term Borrowings(315.46)6669.2)(Increase) / Decrease Long-term loans and advances(121.09)129.2Net cash flow from / (used In) financing activities (C)54.32875.4Net increase / (decrease) in Cash and cash equivalents (A+B+C)(24.70)30.4Cash and cash equivalents at the beginning of the year31.580.2(a) Cash equivalents at the end of the year *6.8831* Comprises: (a) Cash on hand4.2816.6(b) Balances with banks (i) In current accounts2.6014.1			(	(****	
Income From Joint Venture Change in Non-Current Investment.Net cash flow from / (used in) investing activities (B)(484.55)Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings (Increase / Decrease) Short Term Borrowings (Increase / Decrea			714	5.0	
Change in Non-Current Investment (0.27) 1.1. Net cash flow from / (used in) investing activities (B) (484.55) (841.4 C.C. Cash flow from financing activities Finance cost (193.81) (153.4 Increase / (Decrease) Long Term Borrowings (684.68 (229.4) Increase / (Decrease) Short Term Borrowings (315.46) (669.4) (Increase / (Decrease) Short Term Borrowings (315.46) (121.09) (129.4) Net cash flow from / (used in) financing activities (C) 54.32 (875.4) Net increase / (decrease) in Cash and cash equivalents (A+B+C) (24.70) (30.4) Cash and cash equivalents at the beginning of the year (31.58 0.4) Cash and cash equivalents at the end of the year * 6.88 (31 * Comprises: (a) Cash on hand (4.28 16.6) (b) Balances with banks (i) In current accounts (2.60 14.4) (ii) In deposit accounts (2.60 14.4)			7.14	5.2	
C. Cash flow from financing activities Finance cost (193.81) (153.4) Increase / (Decrease) Long Term Borrowings (315.46) (684.68 (229.4) Increase / (Decrease) Short Term Borrowings (315.46) (669.4) (Increase) / Decrease Long-term loans and advances (121.09) (129.4) Net cash flow from / (used in) financing activities (C) 54.32 (875.4) Net increase / (decrease) in Cash and cash equivalents (A+B+C) (24.70) (30.4) Cash and cash equivalents at the beginning of the year (31.58 0.4) Cash and cash equivalents at the beginning of the year (31.58 0.4) Cash and cash equivalents at the end of the year * (6.88 31) * Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (10.4) (24.70) (24.			(0.27)	1.5	
Finance cost(193.81)(153.4)Increase / (Decrease) Long Term Borrowings684.68229.4Increase / (Decrease) Short Term Borrowings(315.46)669.2(Increase) / Decrease Long-term loans and advances(121.09)129.2Net cash flow from / (used in) financing activities (C)54.32875.4Net increase / (decrease) in Cash and cash equivalents (A+B+C)(24.70)30.6Cash and cash equivalents at the beginning of the year31.580.4Cash and cash equivalents at the end of the year *6.8831.4* Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts4.2816.(i) In deposit accounts2.6014.4		Net cash flow from / (used in) investing activities (B)	(484.55)	(841.4	
Finance cost(193.81)(153.4)Increase / (Decrease) Long Term Borrowings684.68229.4Increase / (Decrease) Short Term Borrowings(315.46)669.2(Increase) / Decrease Long-term loans and advances(121.09)129.2Net cash flow from / (used in) financing activities (C)54.32875.4Net increase / (decrease) in Cash and cash equivalents (A+B+C)(24.70)30.6Cash and cash equivalents at the beginning of the year31.580.4Cash and cash equivalents at the end of the year *6.8831.4* Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts4.2816.(i) In deposit accounts2.6014.4	c	Cash flow from financing activities			
Increase / (Decrease) Long Term Borrowings684.68229.4Increase / (Decrease) Short Term Borrowings(315.46)669.2(Increase) / Decrease Long-term loans and advances(121.09)129.2Net cash flow from / (used in) financing activities (C)54.32875.4Net increase / (decrease) in Cash and cash equivalents (A+B+C)(24.70)30.6Cash and cash equivalents at the beginning of the year31.580.7Cash and cash equivalents at the end of the year *6.8831.* Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts4.2816.(ii) In deposit accounts2.6014.			(103.91)	(152 4	
Increase / (Decrease) Short Term Borrowings(315.46)669.(Increase) / Decrease Long-term loans and advances(121.09)129.Net cash flow from / (used in) financing activities (C)54.32875.4Net increase / (decrease) in Cash and cash equivalents (A+B+C)(24.70)30.0Cash and cash equivalents at the beginning of the year31.580.Cash and cash equivalents at the end of the year *6.8831.* Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts2.6014.					
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Net cash flow from / (used in) financing activities (C)       54.32       875.4         Net increase / (decrease) in Cash and cash equivalents (A+B+C)       (24.70)       30.0         Cash and cash equivalents at the beginning of the year       31.58       0.4         Cash and cash equivalents at the end of the year *       6.88       31.58         * Comprises:       (a) Cash on hand       4.28       16.         (b) Balances with banks       (i) In current accounts       2.60       14.					
Net increase / (decrease) in Cash and cash equivalents (A+B+C)       (24.70)       30.0         Cash and cash equivalents at the beginning of the year       31.58       0.7         Cash and cash equivalents at the end of the year *       6.88       31.7         * Comprises:       (a) Cash on hand       4.28       16.         (b) Balances with banks       (i) In current accounts       2.60       14.		(increase) / Decrease Long-term toans and advances	(121.09)	129.7	
Cash and cash equivalents at the beginning of the year31.580.Cash and cash equivalents at the end of the year *6.8831.* Comprises: (a) Cash on hand4.2816.(b) Balances with banks (i) In current accounts2.6014.		Net cash flow from / (used in) financing activities (C)	54.32	875.4	
Cash and cash equivalents at the beginning of the year31.580.Cash and cash equivalents at the end of the year *6.8831.* Comprises: (a) Cash on hand4.2816.(b) Balances with banks (i) In current accounts2.6014.		Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(24.70)	30.6	
Cash and cash equivalents at the end of the year *6.8831.* Comprises: (a) Cash on hand4.2816.(b) Balances with banks (i) In current accounts2.6014.				0.9	
(a) Cash on hand4.2816.(b) Balances with banks1(i) In current accounts2.6014.(ii) In deposit accounts11					
(a) Cash on hand4.2816.(b) Balances with banks1(i) In current accounts2.6014.(ii) In deposit accounts11		* Comprises:			
(b) Balances with banks       2.60         (i) In current accounts       2.60         (ii) In deposit accounts       14.			4.28	163	
(i) In current accounts     2.60     14.       (ii) In deposit accounts     14.			1.20	10.1	
(ii) In deposit accounts			2.60	140	
			2.60	14.8	
		(ii) in deposit accounts	6.88	31.5	



For, Sonu Infratech Limited

RAMJI SHRINARAYAN PANDEY Director DIN: 02815473

Date :- 30-05-2022 Place:- Jamnagar



# AUDITORS REPORT ON HALF YEAR ENDED AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATIONS PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To Board of Directors of SONU INFRATECH LIMITED,

## Report on the audit of the Standalone Financial Results

### Opinion

We have audited the half year ended result of accompanying Statement of Standalone Financial Results of SONU INFRATECH LIMITED ('the Company") for the half year ended 31<sup>st</sup>March, 2022 ('The Statement'), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015").

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

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- Gives a true and fair view in conformity with the afore said Accounting Standards and other accounting policies generally accepted in India of the net profit and other Financial information of the company for the half ended March, 31, 2022 and for the year ended 31st March, 2022.

### **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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on Standalone Financial Statements.



# RAICHURA & CO. CHARTERED ACCOUNTANTS

### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the AS 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, 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibility

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 standalone financial statements.

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 musstatement of the standalone financial statements, whether due to traud 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 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 management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone 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 sateguards.





# RAICHURA & CO. CHARTERED ACCOUNTANTS

#### **Other Matter**

The Statement includes The figures for the Second Half ended on 31st March, 2022 of the current year as reported in these financial results are balancing figures between the audited figures in respect of the Financial Year and unpublished and unaudited year to date figures up to the end of the First Half of the relevant Financial Year, which were not subjected to limited review as the company got listed on the NSE Emerge Platform on May 13, 2022 and was not listed during that period.

For, Raichura & Co Chartered Accountants FRN: 126105W

Anand Raichura Partner Membership No. 115486

UDIN: 22115486AJXSYA8828

Date: 30.05.2022 Place: Jamnagar

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