

**M/S. TATIA GLOBAL VENNTURE LIMITED**

CIN.No. L18101TN1994PLC026546

Regd.Off. Old.No. 12, New No. 29, Mookathal Street, Purasawalkam, Chennai - 600 007

Email Id: tatiainfo@gmail.com , Website: tatia.co.in

**STAND ALONE UN AUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND HALF YEAR ENDED 30|09|2022****(Rs. In Lakhs)**

<b>PARTICULARS</b>	<b>Quarter Ended 30 09 2022 ( Un Audited)</b>	<b>Quarter Ended 30 06 2022 ( Un Audited)</b>	<b>Quarter Ended 30 09 2021 ( Un Audited)</b>	<b>Half Year Ended 30 09 2022 (Un Audited)</b>	<b>Half Year Ended 30 09 2021 (Un Audited)</b>	<b>Year Ended 31 03 2022 (Audited)</b>
<b>1. Income</b>						
i. Revenue from operations	25.20	24.29	20.59	49.49	41.54	81.61
ii. Other Income	294.92	0.50	0.13	295.42	0.69	25.55
<b>Total Income</b>	<b>320.12</b>	<b>24.79</b>	<b>20.72</b>	<b>344.91</b>	<b>42.23</b>	<b>107.16</b>
<b>2. Expenses</b>						
a. Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b. Purchase of Stock - in - Trade	0.00	0.00	0.00	0.00	0.00	0.00
c. Changes in Inventories of Finished goods, work- in - progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
d. Employee benefits expenses	4.06	4.13	3.40	8.19	6.70	13.55
e. Finance Costs	0.00	0.00	0.52	0.00	1.71	1.76
f. Depreciation, depletion and amortisation expense	0.02	0.02	0.03	0.04	0.06	0.13
<b>h. Other Expenses</b>						
1. Bad Debts	0.00	0.00	0.00	0.00	0.00	0.00
2. Provision for Bad/Doubtful Debts	0.00	0.00	0.00	0.00	0.00	0.00
3. Other Expenses	5.38	9.58	8.85	14.96	16.00	94.94
Total Other Expenses	<b>5.38</b>	<b>9.58</b>	<b>8.85</b>	<b>14.96</b>	<b>16.00</b>	<b>94.94</b>
<b>Total Expenses</b>	<b>9.46</b>	<b>13.73</b>	<b>12.80</b>	<b>23.19</b>	<b>24.47</b>	<b>110.38</b>
<b>3. Total Profit before Exceptional Items and tax</b>	<b>310.66</b>	<b>11.06</b>	<b>7.92</b>	<b>321.72</b>	<b>17.76</b>	<b>-3.22</b>
4. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Total Profit / (Loss) Before Tax</b>	<b>310.66</b>	<b>11.06</b>	<b>7.92</b>	<b>321.72</b>	<b>17.76</b>	<b>-3.22</b>
<b>6. Tax expenses</b>						
i. Prior Period Tax	0.00	0.00	0.00	0.00	0.00	0.00
ii. Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
iii. Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.91
<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.91</b>
<b>7. Net Profit / (loss) for the period from continuing operations (5-6)</b>	<b>310.66</b>	<b>11.06</b>	<b>7.92</b>	<b>321.72</b>	<b>17.76</b>	<b>-4.13</b>
8. Profit / (loss) from discontinuing operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
9. Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
10. Net profit (loss) from discontinued operations after tax	0.00	0.00	0.00	0.00	0.00	0.00
11. Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
<b>12. Net Profit / (loss) for the period</b>	<b>310.66</b>	<b>11.06</b>	<b>7.92</b>	<b>321.72</b>	<b>17.76</b>	<b>-4.13</b>
13. Other Comprehensive Income net of taxes	-358.81	639.51	132.21	280.69	151.32	610.52
<b>14. Total Comprehensive Income for the period</b>	<b>-48.15</b>	<b>650.57</b>	<b>140.13</b>	<b>602.41</b>	<b>169.08</b>	<b>606.39</b>
15. Paid - up equity share capital (Face Value of the share Rs 1/- each)	1516.20	1516.20	1516.20	1516.20	1516.20	1516.20
<b>16. Reserve excluding Revaluation Reserves</b>	<b>1296.58</b>	<b>1344.74</b>	<b>256.86</b>	<b>1296.58</b>	<b>256.86</b>	<b>694.17</b>
<b>17. Earnings per equity share</b>						
i. Basic earnings (loss) per share from continuing and discontinued operations	0.20	0.01	0.01	0.21	0.01	0.00
ii. Diluted earnings (loss) per share from continuing and discontinued operations	0.20	0.01	0.01	0.21	0.01	0.00

**Notes:**

- The above Stand Alone Un Audited results were reviewed by the Audit Committee and were approved by the Board of Directors of the company at its meeting held on 10.11.2022.
- The Company has only one area of operation Hence Segment reporting is not required.
- The company has carried out impairment of assets and have duly provided for the same in the financial statement for the quarter ended 30.09.2022 wherever applicable.
- The Company has reviewed the financial statement for the quarter ended 30.09.2022 and has provided for impact due to applicability of the IND AS and treat the same in the financials for the year
- The Investments have been revalued and the impact of the same have been considered under Other Comprehensive income.
- The Company has been successful in part recovering of the Bad Debts written off in the previous financial years from M/s. Prince Foundations Limited. Bad debts of Rs.243.60 lakhs has been recovered in the form of property, during this quarter.
- The figures have been re-grouped / re-classified / re- arranged where ever necessary to present better comparison.
- The Board has not declared any interim Dividend

Place : Chennai - 600 007  
Date : 10.11.2022

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**M/s. TATIA GLOBAL VENNTURE LIMITED****Sd/-**

**S. P. BHARAT JAIN TATIA**  
Managing Director  
DIN. 00800056

<b>M/S. TATIA GLOBAL VENNTURE LIMITED</b> CIN.No. L18101TN1994PLC026546 Regd.Off. Old.No. 12, New No. 29, Mookathal Street, Purasawalkam, Chennai - 600 007 Email Id: tatiainfo@gmail.com , Website: tatia.co.in						
<b>CONSOLIDATED UN AUDITED FINANCIAL RESULTS</b> <b>FOR THE QUARTER &amp; HALF YEAR ENDED 30 09 2022</b>						
(Rs. In Lakhs)						
PARTICULARS	Quarter Ended 30 09 2022 ( Un Audited)	Quarter Ended 30 06 2022 ( Un Audited)	Quarter Ended 30 09 2021 ( Un Audited)	Half year Ended 30 09 2022 (Un Audited)	Half year Ended 30 09 2021 (Un Audited)	Year Ended 31 03 2022 (Audited)
<b>1. Income</b>						
i. Revenue from operations	25.20	24.29	20.59	49.49	41.54	81.61
ii. Other Income	296.54	2.00	1.89	298.54	4.02	34.18
<b>Total Income</b>	<b>321.74</b>	<b>26.29</b>	<b>22.48</b>	<b>348.03</b>	<b>45.56</b>	<b>115.79</b>
<b>2. Expenses</b>						
a. Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b. Purchase of Stock - in - Trade	0.00	0.00	0.00	0.00	0.00	0.00
c. Changes in Inventories of Finished goods, work- in - progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
d. Employee benefits expenses	5.23	5.30	4.57	10.53	9.05	18.23
e. Finance Costs	0.00	0.00	0.52	0.00	1.71	1.76
f. Depreciation, depletion and amortisation expense	0.02	0.02	0.03	0.04	0.06	0.13
<b>h. Other Expenses</b>						
1. Bad Debts	0.00	0.00	0.00	0.00	0.00	0.00
2. Provision for Bad/Doubtful Debts	0.00	0.00	0.00	0.00	0.00	0.00
3. Other Expenses	5.43	9.68	8.97	15.12	16.17	95.72
Total Other Expenses	<b>5.43</b>	<b>9.68</b>	<b>8.97</b>	<b>15.12</b>	<b>16.17</b>	<b>95.72</b>
<b>Total Expenses</b>	<b>10.68</b>	<b>15.00</b>	<b>14.09</b>	<b>25.69</b>	<b>26.99</b>	<b>115.84</b>
<b>3. Total Profit before Exceptional Items and tax</b>	<b>311.06</b>	<b>11.29</b>	<b>8.39</b>	<b>322.34</b>	<b>18.57</b>	<b>-0.05</b>
4. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Total Profit / (Loss) Before Tax</b>	<b>311.06</b>	<b>11.29</b>	<b>8.39</b>	<b>322.34</b>	<b>18.57</b>	<b>-0.05</b>
<b>6. Tax expenses</b>						
i. Prior Period Tax	0.00	0.00	-0.02	0.00	-0.02	0.00
ii. Current Tax	0.00	0.00	0.00	0.00	0.00	0.49
iii. Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.91
<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>-0.02</b>	<b>0.00</b>	<b>-0.02</b>	<b>1.40</b>
<b>7. Net Profit / (loss) for the period from continuing operations (5-6)</b>	<b>311.06</b>	<b>11.29</b>	<b>8.41</b>	<b>322.34</b>	<b>18.59</b>	<b>-1.45</b>
8. Profit / (loss) from discontinuing operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
9. Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
10. Net profit (loss) from discontinued operations after tax	0.00	0.00	0.00	0.00	0.00	0.00
11. Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
<b>12. Net Profit / (loss) for the period</b>	<b>311.06</b>	<b>11.29</b>	<b>8.41</b>	<b>322.34</b>	<b>18.59</b>	<b>-1.45</b>
13. Other Comprehensive Income net of taxes	-358.81	639.51	132.21	280.69	151.31	610.52
<b>14. Total Comprehensive Income for the period</b>	<b>-47.75</b>	<b>650.80</b>	<b>140.62</b>	<b>603.03</b>	<b>169.90</b>	<b>609.07</b>
15. Paid - up equity share capital (Face Value of the share Rs 1/- each)	1516.20	1516.20	1516.20	1516.20	1516.20	1516.20
<b>16. Reserve excluding Revaluation Reserves</b>	<b>1285.61</b>	<b>1333.38</b>	<b>243.40</b>	<b>1285.61</b>	<b>243.40</b>	<b>682.58</b>
<b>17. Earnings per equity share</b>						
i. Basic earnings (loss) per share from continuing and discontinued operations	0.21	0.01	0.01	0.21	0.01	0.00
ii. Diluted earnings (loss) per share from continuing and discontinued operations	0.21	0.01	0.01	0.21	0.01	0.00
<b>Notes:</b> 1. The above Consolidated Un Audited results were reviewed by the Audit Committee and were approved by the Board of Directors of the company at its meeting held on 10.11.2022. 2. The Company has only one area of operation Hence Segment reporting is not required. 3. The company has carried out impairment of assets and have duly provided for the same in the financial statement for the quarter ended 30.09.2022 wherever applicable. 4. The Company has reviewed the financial statement for the quarter ended 30.09.2022 and has provided for impact due to applicability of the IND AS and treat the same in the financials for the year. 5. The Investments have been revalued and the impact of the same have been considered under Other Comprehensive income. 6. The Company has been successful in part recovering of the Bad Debts written off in the previous financial years from M/s. Prince Foundations Limited. Bad debts of Rs.243.60 lakhs has been recovered in the form of property, during this quarter. 7. The figures have been re-grouped / re-classified / re- arranged where ever necessary to present better comparison. 78. The Board has not declared any interim Dividend						
<b>Place : Chennai - 600 007</b> <b>Date : 10.11.2022</b>	BHARAT JAIN TATIA Digitally signed by BHARAT JAIN TATIA Date: 2022.11.10 16:21:54 +05'30'			<b>M/s. TATIA GLOBAL VENNTURE LIMITED</b> <b>Sd/-</b> <b>S. P. BHARAT JAIN TATIA</b> <b>Managing Director</b> <b>DIN. 00800056</b>		

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CIN. No. L18101TN1994PLC026546

Regd.off. Old No.12, New No. 29, Mookathal Street, Purasawalkkam, Chennai - 600 007

## STATEMENT OF ASSETS AND LIABILITIES

S.no	Particulars	STAND ALONE		CONSOLIDATED	
		30 Sep 2022 Rs. in lakhs	31 March 2022 Rs .in Lakhs	30 Sep 2022 Rs. in lakhs	31 March 2022 Rs .in Lakhs
<b>A</b>	<b>Assets</b>				
<b>I</b>	<b>Non-current assets</b>				
	Property, plant and equipment	254.56	0.35	254.56	0.35
	Capital work-in-progress	-	-	-	-
	Investment property	-	-	-	-
	Financial assets	-	-	-	-
	Investments	1,140.90	822.07	1,134.90	816.07
	Loans	892.19	710.70	892.19	710.70
	Other financial assets	47.22	6.98	47.22	6.98
	Other non-current assets	-	-	-	-
	<b>Total non-current assets</b>	<b>2,334.87</b>	<b>1,540.10</b>	<b>2,328.87</b>	<b>1,534.10</b>
<b>II</b>	<b>Current assets</b>				
	Inventories	-	-	877.70	877.70
	Financial assets				
	Trade receivables	523.47	708.97	214.66	138.65
	Cash and cash equivalents	11.78	12.90	24.53	18.59
	Bank balances other than cash and cash equivalents	5.13	66.29	6.19	66.70
	Loans	-	-	-	-
	Other financial assets	-	-	-	-
	Other current assets	82.58	51.55	83.00	353.92
	<b>Total current assets</b>	<b>622.96</b>	<b>839.71</b>	<b>1,206.08</b>	<b>1,455.56</b>
	<b>Total assets</b>	<b>2,957.83</b>	<b>2,379.81</b>	<b>3,534.95</b>	<b>2,989.66</b>
<b>B</b>	<b>Equity and liabilities</b>				
<b>III</b>	<b>Equity</b>				
	Equity share capital	1,516.20	1,516.20	1,516.20	1,516.20
	Other equity	1,296.59	694.17	1,285.62	682.58
	<b>Total equity</b>	<b>2,812.79</b>	<b>2,210.37</b>	<b>2,801.82</b>	<b>2,198.78</b>
<b>IV</b>	<b>Liabilities</b>				
	<b>Non-current liabilities</b>				
	Financial liabilities				
	Borrowings	-	2.92	-	2.92
	Provisions				
	Deferred Tax Liability (Net)	109.94	71.81	109.94	71.81
	Other Non-current Liabilities			0.22	-
	<b>Total non-current liabilities</b>	<b>109.94</b>	<b>74.73</b>	<b>110.16</b>	<b>74.73</b>
<b>V</b>	<b>Current liabilities</b>				
	Financial liabilities				
	Borrowings	-	-		
	Trade payables	2.16	2.03	289.58	322.53
	Other financial liabilities	-	-	-	-
	Provisions	1.59	1.37	2.04	1.82
	Other current liabilities	31.35	91.31	331.35	391.80
	<b>Total current liabilities</b>	<b>35.10</b>	<b>94.71</b>	<b>622.97</b>	<b>716.15</b>
	<b>Total equity and liabilities</b>	<b>2,957.83</b>	<b>2,379.81</b>	<b>3,534.95</b>	<b>2,989.66</b>

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# M/s. TATIA GLOBAL VENNTURE LIMITED

CIN. No. L18101TN1994PLC026546

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## CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30/09/2022

S.no	Particulars	STAND ALONE		CONSOLIDATED	
		30 Sept 2022 Rs. in lakhs	30 Sept 2021 Rs. in lakhs	30 Sept 2022 Rs. in lakhs	30 Sept 2021 Rs. in lakhs
<b>A</b>	<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
	Net Profit before tax and extraordinary items	321.72	17.76	322.34	18.57
	Adjustments for:				
	Add : Miscellaneous Expenditure W/off				
	Add : Depreciation	0.04	0.06	0.04	0.06
	Add :Profit/ Loss on Fair Valuation of Equity Investments	280.69	151.32	280.69	151.32
	Add : Interest	-	1.70	-	1.70
	Less : Deferred tax Adjustments	-	-	-	-
	Less : Statutory Provision	-	-	-	-
		<b>602.45</b>	<b>170.84</b>	<b>603.07</b>	<b>171.65</b>
	Operating Profit before working Capital Changes				
	Adjustments for				
	Less : Increase in Current Assets	386.09	132.35	345.65	128.70
	Add : Increase in current Liabilities	-	0.70	-	-
	Add : Decrease in Current Assets	-	-	-	-
	Less : Decrease in current Liabilities	21.48	-	54.83	3.84
	<b>Cash Generated from Operating Activities</b>	<b>194.88</b>	<b>39.19</b>	<b>202.59</b>	<b>39.11</b>
	Less: Tax Paid	-	-	-	(0.02)
	<b>Cash Flow From Operating activities - A</b>	<b>194.88</b>	<b>39.19</b>	<b>202.59</b>	<b>39.13</b>
	<b><u>B.CASH FLOW FROM INVESTING ACTIVITIES</u></b>				
	Purchase of Fixed Assets	(254.24)	-	(254.24)	-
	Sale of Fixed Assets	-	-	-	-
<b>B</b>	<b>Cash Flow From Investment Activities - B</b>	<b>(254.24)</b>	<b>-</b>	<b>(254.24)</b>	<b>-</b>
	<b><u>C.CASH FLOW FROM FINANCING ACTIVITIES</u></b>				
	Repayment of Borrowing	(2.92)	(101.09)	(2.92)	(101.09)
	Proceeds from Borrowing	-	-	-	-
	Interest Paid	-	(1.70)	-	(1.70)
<b>C</b>	<b>Cash Flow From Financing Activities- C</b>	<b>(2.92)</b>	<b>(102.79)</b>	<b>(2.92)</b>	<b>(102.79)</b>
	<b>Increase / (Decrease) in cash and cash equivalent (A+B+C)</b>	<b>(62.28)</b>	<b>(63.60)</b>	<b>(54.57)</b>	<b>(63.66)</b>
	Cash and cash Equivalents as on 31.03.2022	79.19	68.60	85.29	75.70
	Cash and cash Equivalents as on 30.09.2022	16.91	5.00	30.72	12.04
	<b>Net Increase/(Decrease) in Cash Balances</b>	<b>(62.28)</b>	<b>(63.60)</b>	<b>(54.57)</b>	<b>(63.66)</b>

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**Limited Review Report for Standalone Financial Results**

The Board of Directors of **Tatia Global Vennture Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **Tatia Global Vennture Limited** ("the Company") for the quarter and half year ended **30<sup>th</sup> September 2022** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (listing obligations and Disclosure requirements) Regulations, 2015, as amended.

The preparation of the statement is the responsibility of the company's Management in accordance with applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the entity" issued by The Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial statement is limited primarily to inquiries of persons responsible for financial and accounting matters and analytical procedures applied to the financial data. It is substantially less in scope than an audit conducted in accordance with the generally accepted accounting standards, the objectives of which is expression of opinion regarding the financial statements taken as a whole. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended to date, including the manner in which it is to be disclosed, or that it contains any material misstatement.

*for J.V. Ramanujam & Co.*  
*Chartered Accountants*  
FRN No.02947S



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**Sri Narayana Jakhotia**  
*Partner*

M.No.233192  
UDIN: 22233192BCRYGN3373

Place: Chennai  
Date: November 10, 2022



**Limited Review Report for Consolidated Financial Results**

The Board of Directors of **Tatia Global Vennture Limited**

We have reviewed the accompanying statement of unaudited Consolidated financial results of **Tatia Global Vennture Limited** ("the Company") for the quarter and half year ended **30<sup>th</sup> September 2022** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (listing obligations and Disclosure requirements) Regulations, 2015, as amended.

The preparation of the statement is the responsibility of the company's Management in accordance with applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the entity" issued by The Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial statement is limited primarily to inquiries of persons responsible for financial and accounting matters and analytical procedures applied to the financial data. It is substantially less in scope than an audit conducted in accordance with the generally accepted accounting standards, the objectives of which is expression of opinion regarding the financial statements taken as a whole. We have not performed an audit and accordingly, we do not express an audit opinion.

The Statement includes the results of following 6 subsidiaries:

1. Sagarvar Gambhira Developers Pvt Ltd
2. Sundervans Infrastructure & Developers Pvt Ltd
3. Thali Estates Pvt Ltd
4. Pujjuvasami Developers Pvt Ltd
5. Devar Batta Lands Pvt Ltd
6. Kalyanang Developers Pvt Ltd

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results prepared in accordance with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended to date, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The accompanying unaudited consolidated financial results includes unaudited interim financial statements and other unaudited financial information in respect of six subsidiaries, which have not been reviewed by their auditors, whose interim financial statements reflect total revenues of Rs. 3.12 lakhs, total net profit after tax of Rs. 0.62 Lakhs and total comprehensive income of Rs.0.62 Lakhs, for the half year ended September 30, 2022, as considered in the unaudited consolidated financial results. These unaudited financial statements and other unaudited financial information have been approved and



**J.V. RAMANUJAM & CO.,**  
**CHARTERED ACCOUNTANTS**

furnished to us by the management. Our conclusion, in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited financial statements and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial statements are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

*for J.V. Ramanujam & Co.*  
*Chartered Accountants*  
FRN No.02947S



**SRINARAYANA**  
**JAKHOTIA**

Digitally signed by  
SRINARAYANA JAKHOTIA  
Date: 2022.11.10 11:28:23  
+05'30'

Place: Chennai  
Date: November 10, 2022

**Sri Narayana Jakhotia**  
*Partner*  
M.No.233192  
UDIN: 22233192BCRYPE4770