

# TRANSGLOBE FOODS LIMITED

Registered Office: Office No. G 191, Ground Floor Raghuleela Mega Mall Behind Poisar Depot  
Kandivali West Mumbai 400067.  
CIN: L15400MH1986PLC255807

Email: [transglobefoods@gmail.com](mailto:transglobefoods@gmail.com) | Website: [www.transglobefoods.com](http://www.transglobefoods.com) | Contact No: +918097095677

Date: 16<sup>th</sup> May 2024

To,  
The Department of Corporate Services,  
Bombay Stock Exchange Limited,  
14th Floor, P.J. Towers, Dalal Street,  
Mumbai 400001.  
BSE Scrip Code: 519367

To,  
The Calcutta Stock Exchange Limited  
7, Lyons Range, Murgighata,  
Dalhousie, Kolkata, West Bengal 700001  
CSE Scrip Code: 30114

Respected Sir / Madam,

Subject: Outcome of the Board Meeting held on 16<sup>th</sup> May 2024.

With reference to the captioned subject and pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we would like to inform that the meeting of the Board of Directors of the Company held on Thursday 16<sup>th</sup> May 2024, which commenced at 7.30 PM and concluded at 09 PM inter alia considered and approved:

- i. The Audited Standalone Financial Statements of the Company for the Financial Year ended 31st March, 2024;
- ii. The Audited Standalone Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2024;
- iii. The Auditors on standalone Financial Statements and the declaration that the Report of the Statutory Auditors is with unmodified opinion with respect to Standalone Audited Financial Results for the quarter and year ended 31st March, 2024 is attached herewith;
- iv. The appointment of Mr. Bhushan Adhatrao, Chartered Accountant as Internal Auditor of the Company pursuant to Section 138 of the Company Act, 2013 and rules made there under for the financial year 2024-2025;
- v. The appointment of Mr. Jaymin Modi, Practicing Company Secretary as Secretarial Auditor of the Company for the Financial Year 2024-2025.

Kindly arrange to take the same on your records.

Thanking You.  
Yours Truly,  
For Transglobe Foods Limited

Prabhakar Khakhar  
DIN 06491642  
Managing Director



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## BRIEF PROFILE OF THE INTERNAL AUDITOR

| Sr. No. | Particulars   | Details   |
|---------|---|---|
| 1       | Name and Address of Internal Auditor  | Mr. Bhushan Adhatrao  |
| 2       | Reason for Change viz., appointment, resignation, removal, death or otherwise | Appointment   |
| 3       | Date of Appointment / Cessation and term of appointment                       | 16 <sup>th</sup> May 2024   |
| 4       | Brief Profile   | <p>Mr. Bhushan Adhatrao, holds a bachelor's Degree in Commerce from Mumbai University and is member of the Institute of Chartered Accountants of India (ICAI) since 2007.</p> <p>He is the proprietor of M/s. Bhushan Adhatrao &amp; Co., Practicing Chartered Accountant. He is also delivering lecturer in the area of Internal Audit, Taxation &amp; GST to various organization and institutions. He has 15 years of extensive experience and expertise in the field of Finance, Audit, GST and Taxation.</p> |
| 5       | Disclosure of inter-se Relationship with Directors                            | No  |

## BRIEF PROFILE OF THE SECRETARIAL AUDITOR

| Sr. No. | Particulars   | Details   |
|---------|---|---|
| 1       | Name and Address of Internal Auditor  | Mr. Jaymin Modi   |
| 2       | Reason for Change viz., appointment, resignation, removal, death or otherwise | Appointment   |
| 3       | Date of Appointment / Cessation and term of appointment                       | 16 <sup>th</sup> May 2024   |
| 4       | Brief Profile   | <p>Mr. Jaymin Modi, holds a bachelor's Degree in Commerce from Mumbai University and is member of the Institute of Company Secretaries of India.</p> <p>He is the proprietor of M/s. Jaymin Modi &amp; Co., Practicing Company Secretary.</p> <p>He has more than 5 years of extensive experience and expertise in the field of Legal, Secretarial and Corporate Governance Corporate Restructuring, Due Diligence Corporate Advisory Services.</p> |
| 5       | Disclosure of inter-se Relationship with Directors                            | No  |

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Date: 16<sup>th</sup> May 2024

To,  
The Department of Corporate Services,  
Bombay Stock Exchange Limited,  
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The Calcutta Stock Exchange Limited  
7, Lyons Range, Murgighata,  
Dalhousie, Kolkata, West Bengal 700001  
CSE Scrip Code: 30114

Respected Sir / Madam,

Subjct: Declaration regarding Unmodified opinion on Audited Financial Statements pursuant to Regulation 33(3) (d) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015.

In terms of provision of Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we declare that the Statutory Auditors of the Company M/s Bilimoria Mehta & Co. Chartered Accountants FRN: 101490W have issued an Audit Report with Unmodified Opinion on Standalone Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2024.

This declaration is submitted for your kind information and records.

Kindly take the same on your records.

**Independent Auditor’s Report on Standalone Annual Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of TRANSGLOBE FOODS LIMITED**

**Opinion**

1. We have audited the accompanying standalone annual financial results (‘the Statement’) of **Transglobe Foods Limited** (‘the Company’) for the year ended **31 March 2024**, 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) (‘Listing Regulations’), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
  - (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards (‘Ind AS’) prescribed under Section 133 of the Companies Act, 2013 (‘the Act’), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2024.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing (‘SAs’) specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Statement 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 (‘the ICAI’) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

## **Responsibilities of Management and Those Charged with Governance for the Statement**

4. This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit or loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Statement**

7. 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 Standards on Auditing, specified under Section 143(10) of the Act, 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing, 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 in place adequate internal financial controls with reference to financial statements 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 management.
  - Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
  - Conclude on the appropriateness of the 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 Statement 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.
  - Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.
9. Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.
10. 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.
11. 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**

12. The Statement includes the financial results for the quarter ended 31 March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us.

13. We draw attention to note 6 to the accompanying statement of Standalone Audited Financial Results for the quarter ended March 31, 2024 and year to date result for the period from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March, 2024 which states that the Company has incurred net loss of ₹ 29.24 lakhs during the year to date result for the period 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024 and as of that date, has accumulated losses of ₹ 76.68 lakhs and the Company's current liabilities exceeded its current assets by ₹ 18.74 lakhs. These events or conditions indicate that a material uncertainty exists that may cast significant doubt about the Company's ability to continue as a going concern. However, based on the comfort letter received from the promoter of the company and the forecasted revenue as per the management projection, as mentioned in note 6 to the accompanying statement of standalone audited financial results, the management is of the view that the use of going concern basis of accounting is appropriate for preparation of these financial statements.

**For Bilimoria Mehta & Co.**  
**Chartered Accountants**  
Firm Reg. No. 101490W

**PRAKASH** Digitally signed by  
PRAKASH  
**RAMNIKLA** RAMNIKLAL MEHTA  
Date: 2024.05.16  
**L MEHTA** 20:29:01 +05'30'

**Prakash Mehta**  
**Partner**  
Membership no. 30382  
UDIN: 24030382BKFJBP7881  
Place of Signature: Mumbai  
Date: 16 May 2024

| Particulars  | Quarter ended |               |              | Year ended     |               |
|--|---------------|---------------|--------------|----------------|---------------|
|  | 31.03.2024    | 31.12.2023    | 31.03.2023   | 31.03.2024     | 31.03.2023    |
|  | (Audited)     | (Unaudited)   | (Audited)    | (Audited)      | (Audited)     |
| <b>1 Revenue from Operations</b>   | -             | -             | 17.92        | -              | 17.92         |
| <b>2 Other Income</b>  | 0.00          | 0.02          | -            | 0.02           | 0.10          |
| <b>3 Total Revenue (1 + 2)</b>   | <b>0.00</b>   | <b>0.02</b>   | <b>17.92</b> | <b>0.02</b>    | <b>18.02</b>  |
| <b>4 Expenses</b>  |               |               |              |                |               |
| Cost of materials consumed   | -             | -             | -            | -              | -             |
| Purchase of stock-in-trade   | -             | -             | -            | -              | -             |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade  | -             | -             | -            | -              | -             |
| Employee benefits expense  | 0.56          | 0.56          | 3.92         | 2.39           | 5.92          |
| Finance Cost   | 1.30          | 1.30          | 0.27         | 4.89           | 0.55          |
| Depreciation and amortisation expense  | -             | -             | -            | -              | -             |
| Other expenses   | 2.95          | 3.11          | 2.15         | 11.29          | 9.71          |
| <b>Total expenses</b>  | <b>4.80</b>   | <b>4.96</b>   | <b>6.34</b>  | <b>18.56</b>   | <b>16.18</b>  |
| <b>5 Profit/(Loss) Before Exceptional item and Tax (3-4)</b>   | <b>(4.80)</b> | <b>(4.94)</b> | <b>11.58</b> | <b>(18.54)</b> | <b>1.84</b>   |
| <b>6 Exceptional items</b>   | -             | -             | -            | -              | -             |
| <b>7 Profit/(Loss) Before Tax (5-6)</b>  | <b>(4.80)</b> | <b>(4.94)</b> | <b>11.58</b> | <b>(18.54)</b> | <b>1.84</b>   |
| <b>8 Tax expense</b>   |               |               |              |                |               |
| (1) Current Tax  | -             | -             | -            | -              | -             |
| (2) Deferred Tax   | -             | -             | (0.89)       | (10.71)        | (3.57)        |
| (2) Adjustment of tax relating to earlier periods  | -             | -             | -            | -              | -             |
| <b>9 Profit / (Loss) from continuing operations (7 - 8)</b>  | <b>(4.80)</b> | <b>(4.94)</b> | <b>10.69</b> | <b>(29.24)</b> | <b>(1.73)</b> |
| <b>10 Profit / (Loss) from discontinuing operations</b>  | -             | -             | -            | -              | -             |
| <b>11 Tax expense of discontinuing operations</b>  | -             | -             | -            | -              | -             |
| <b>12 Profit/(loss) from Discontinuing operations (after tax)</b>  | -             | -             | -            | -              | -             |
| <b>13 Profit (Loss) for the period (9+12)</b>  | <b>(4.80)</b> | <b>(4.94)</b> | <b>10.69</b> | <b>(29.24)</b> | <b>(1.73)</b> |
| <b>14 Other Comprehensive income;</b>  |               |               |              |                |               |
| <b>A (i) Items that will not be reclassified to profit or loss</b>   | -             | -             | -            | -              | -             |
| <b>(ii) Income tax relating to items that will not be reclassified to profit or loss</b>   | -             | -             | -            | -              | -             |
| <b>B (i) Items that will be reclassified to profit or loss</b>   | -             | -             | -            | -              | -             |
| <b>(ii) Income tax relating to items that will be reclassified to profit or loss</b>   | -             | -             | -            | -              | -             |
| <b>15 Total Comprehensive Income for the period (13+14) (Comprising profit/(loss) and other Comprehensive Income for the period)</b> | <b>(4.80)</b> | <b>(4.94)</b> | <b>10.69</b> | <b>(29.24)</b> | <b>(1.73)</b> |
| <b>16 Earnings per equity share (for discontinued &amp; continuing operations) of face value of Rs. 10 each</b>                      |               |               |              |                |               |
| (a) Basic  | (3.31)        | (3.41)        | 7.38         | (20.18)        | (1.19)        |
| (b) Diluted  | (3.31)        | (3.41)        | 7.38         | (20.18)        | (1.19)        |

## Notes:

- The above result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on 16th May 2024.
- The above result 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.
- The Company has only one operating segment of trading. Accordingly, separate segment information is not required to be disclosed.
- Previous period figures have been regrouped/reclassified as considered necessary to facilitate comparison.
- The above result 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.
- The Company has incurred net loss amounting to Rs 29.24 lakhs during the financial year ended March 31, 2024 and as of that date has accumulated losses of Rs 76.68 lakhs. These factors indicate that events or conditions exist, which may cast significant uncertainty on the entity's ability to continue as a going concern. Further, the Company has undertaken a programme to continue to monitor the Company's ongoing working capital requirements, take steps to strengthen its liquidity position and initiate cost restructuring exercise. Based on the aforementioned factors, the management believes that it is appropriate to prepare the financial statements on the going concern basis. Also the company is confident to generate enough revenue to repay its borrowings and other liabilities of the company.

For and on behalf of the Board of  
TRANSGLOBE FOODS LTD



*Prabhakar*

(Prabhakar Khakkar)  
Director

DIN No. '06491642

PLACE : Mumbai  
DATE : 16.05.2024



**TRANSGLOBE FOODS LIMITED**  
**BALANCE SHEET AS AT 31 March, 2024**  
(₹ in Lakhs unless otherwise stated)

|   | As at<br>31st March 2024 | As at<br>31st March 2023 |
|---|--------------------------|--------------------------|
| <b>ASSETS</b>   |                          |                          |
| Deffered tax asset  | -                        | 10.71                    |
| <b>Total non-current assets</b>   | -                        | 10.71                    |
| <b>Current assets</b>   |                          |                          |
| Financial assets  |                          |                          |
| Trade receivables   | -                        | 17.02                    |
| Cash and cash equivalents   | 15.38                    | 0.34                     |
| Bank balances other than cash and cash equivalent   |                          |                          |
| Other current assets  | 0.61                     | 0.50                     |
| Other current tax assets  | -                        | 0.90                     |
| <b>Total current assets</b>   | 15.99                    | 18.76                    |
| <b>Total assets</b>   | <b>15.99</b>             | <b>29.46</b>             |
| <b>EQUITY AND LIABILITIES</b>   |                          |                          |
| <b>Equity</b>   |                          |                          |
| Equity share capital  | 42.13                    | 42.13                    |
| Other equity  | (76.68)                  | (47.44)                  |
| <b>Total equity</b>   | (34.55)                  | (5.31)                   |
| <b>Liabilities</b>  |                          |                          |
| <b>Non-current liabilities</b>  |                          |                          |
| Financial liabilities   |                          |                          |
| Borrowings  | 15.81                    | -                        |
| <b>Total non-current liabilities</b>  | 15.81                    | -                        |
| <b>Current liabilities</b>  |                          |                          |
| Borrowings  | 31.72                    | 28.63                    |
| Lease Liabilities   | -                        | -                        |
| Trade payables  |                          |                          |
| i)total outstanding dues of micro enterprises and small enterprises                       | 1.17                     | 0.76                     |
| ii)total outstanding dues of creditors other than micro enterprises and small enterprises | 0.70                     | 0.71                     |
| Other financial liabilities   | 0.53                     | 4.36                     |
| Other current liabilities   | 0.61                     | 0.31                     |
| <b>Total current liabilities</b>  | 34.73                    | 34.77                    |
| <b>Total liabilities</b>  | 50.54                    | 34.77                    |
| <b>Total equity and liabilities</b>   | <b>15.99</b>             | <b>29.46</b>             |
|   | -                        | -                        |

For and on behalf of the Board  
**TRANSGLOBE FOODS LIMITED**



*Prabhakar*

**Prabhakar Khakhar**  
**Director**  
**DIN: 06491642**

**Place: Mumbai**  
**Date: 16.05.2024**

**TRANSGLOBE FOODS LIMITED****Cash Flow Statement as at March 31, 2023**

(₹ in Lakhs unless otherwise stated)

| PARTICULARS   | For the Year Ended<br>31 March 2024 | For the Year<br>Ended<br>31 March 2023 |
|---|-------------------------------------|--|
| <b>A CASH FLOW FROM OPERATING ACTIVITIES</b>                              |                                     |  |
| Net Profit /(Loss) before tax   | (18.54)                             | 1.84                                   |
| <u>Adjustment for:-</u>   |                                     |  |
| Depreciation  | -                                   | -                                      |
| Loss on sale of asset   | -                                   | -                                      |
| Financial Cost  | 4.89                                | 0.55                                   |
| <b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>                    | <b>(13.65)</b>                      | <b>2.39</b>                            |
| <u>Adjustment for:-</u>   |                                     |  |
| (Increase)/decrease Trade and other receivables                           | 17.02                               | (1.78)                                 |
| (Increase)/decrease Other Assets  | -                                   | 0.50                                   |
| Increase/(decrease) Trade Payables  | 0.40                                | (0.50)                                 |
| Increase/(decrease) Other liabilities                                     |                                     | (0.01)                                 |
| Increase/(decrease) Other financial liabilities                           | (3.83)                              | 3.78                                   |
| Increase/(decrease) Other Current Liabilities                             | 0.30                                | -                                      |
| (Increase)/decrease Others Current Assets                                 | (0.11)                              |  |
| (Increase)/decrease Others Current Tax Assets                             | 0.90                                | 0.39                                   |
| <b>CASH GENERATED FROM OPERATIONS</b>                                     | <b>14.67</b>                        | <b>2.38</b>                            |
| Direct Taxes Paid   | -                                   | -                                      |
| <b>I NET CASH FLOW FROM OPERATING ACTIVITIES</b>                          | <b>1.03</b>                         | <b>4.77</b>                            |
| <b>B CASH FLOW FROM INVESTING ACTIVITIES</b>                              |                                     |  |
| <b>II NET CASH USED IN INVESTING ACTIVITIES</b>                           | -                                   | -                                      |
| <b>C CASH FLOW FROM FINANCING ACTIVITIES</b>                              |                                     |  |
| Loan Received / Given   | -                                   | -                                      |
| Preceeds from issue of share capital                                      | -                                   | -                                      |
| Proceeds from Borrowings  | 18.90                               | (6.19)                                 |
| Repayment of Financial Liability/Lease                                    |                                     |  |
| Interest Paid   | (4.89)                              | (0.05)                                 |
| <b>III NET CASH USED IN FINANCING ACTIVITIES</b>                          | <b>14.01</b>                        | <b>(6.25)</b>                          |
| <b>NET INCREASE/(DECREASE) IN CASH OR CASH EQUIVALENTS (I + II + III)</b> | <b>15.04</b>                        | <b>(1.48)</b>                          |
| <b>Add:- CASH &amp; CASH EQUIVALENTS AS AT BEGINNING</b>                  | <b>0.34</b>                         | <b>1.81</b>                            |
| <b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENTS (Refer Note 5)</b>      | <b>15.38</b>                        | <b>0.34</b>                            |