

**Date:** 3<sup>rd</sup> June, 2024

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai -400 001.

Dear Sir / Madam,

**Sub: Submission of Audited Financial Results for the Half Year and Year ended on 31<sup>st</sup> March, 2024 along with Auditors Report**

**Ref: Security Id: FTL / Code: 544173**

In reference to captioned subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Audited Financial Results for the Half Year and Year ended on 31<sup>st</sup> March, 2024 along with Auditors Report.

Kindly take the same on your record and oblige us.

Thanking You

**For, Finelistings Technologies Limited**

**Arjun Singh Rajput**  
**Managing Director**  
**DIN: 08094712**

<b>FINELISTINGS TECHNOLOGIES LIMITED</b>				
CIN: U74999DL2018PLC331504				
REGISTERED OFFICE : G-07, Ground Floor, Ambience Mall, Nelson Mandela Road, Vasant Kunj, South West Delhi, New Delhi, Delhi, India, 110070				
Statement of Audited Financial Result for the half year and year ended as on 31/03/2024				
(Rs. In Lakh)				
Particulars	Half Year Ended		For The Year Ended	
	31-03-2024	30-09-2023	31-03-2024	31-03-2023
A Date of start of reporting period	10/01/2023	04/01/2023	01-04-2023	01-04-2022
B Date of end of reporting period	31-03-2024	30-09-2023	31-03-2024	31-03-2023
C Whether results are audited or unaudited	Audited	UnAudited	Audited	Audited
<b>1 Revenue From Operations</b>				
(a) Revenue From Operations	565.50	793.90	1,359.40	1388.75
(b) Other Income	1.58	(0.36)	1.22	1.87
<b>Total Income</b>	<b>567.08</b>	<b>793.54</b>	<b>1360.62</b>	<b>1390.62</b>
<b>Expenditure</b>				
(a) Cost of sale of services	-	327.00	327.00	300.00
(b) Purchases of stock-in-trade	311.55	422.61	734.16	764.95
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(44.89)	(249.21)	(294.10)	(71.60)
(d) Employee benefit expense	34.06	30.33	64.39	65.68
(e) Finance Costs	9.72	4.28	14.00	15.27
(e) Depreciation and amortisation expense	3.61	2.11	5.72	2.88
(f) Other Expenses	162.88	111.53	274.41	78.27
<b>Total expenses</b>	<b>476.93</b>	<b>648.65</b>	<b>1,125.58</b>	<b>1,155.45</b>
<b>Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>	<b>90.15</b>	<b>144.89</b>	<b>235.04</b>	<b>235.17</b>
Exceptional items				(0.06)
<b>Profit (loss) from ordinary activities before Extraordinary Items and Tax</b>	<b>90.15</b>	<b>144.89</b>	<b>235.04</b>	<b>235.23</b>
Extraordinary items				-
<b>Profit (loss) from ordinary activities before tax</b>	<b>90.15</b>	<b>144.90</b>	<b>235.05</b>	<b>235.23</b>
Tax Expenses - Current Tax	21.74	34.94	56.68	55.81
(less): MAT Credit	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-
Deferred Tax (Assets)/liabilities	1.80	2.88	4.68	(1.10)
<b>Profit (loss) from ordinary activities</b>	<b>66.61</b>	<b>107.06</b>	<b>173.67</b>	<b>180.51</b>
Profit/(Loss) From Discontinuing Operation Before Tax				-
Tax Expenses of Discontinuing Operations				-
<b>Net Profit/(Loss) from Discontinuing Operation After Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit(Loss) For Period Before Minority Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Share Of Profit / Loss Associates	-	-	-	-
Profit/Loss Of Minority Interest	-	-	-	-
<b>Net Profit (+)/ Loss (-) For the Period</b>	<b>66.61</b>	<b>107.06</b>	<b>173.67</b>	<b>180.51</b>
<b>Details of equity share capital</b>				
Paid-up equity share capital	253.63	253.63	253.63	203.76
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00
<b>Details Of Debt Securities</b>				
Paid-up Debt Capital	-	-	-	-
Face value of Debt Securities	-	-	-	-
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	542.53	542.53	542.53	488.96
<b>Earnings per share (EPS) (Not Annualised)</b>				
<b>Basic earnings per share from countinuing And Discontinuing operations</b>	<b>2.63</b>	<b>4.22</b>	<b>6.85</b>	<b>8.86</b>
<b>Diluted earnings per share from countinuing And Discontinuing operations</b>	<b>2.63</b>	<b>4.22</b>	<b>6.85</b>	<b>8.86</b>
<b>Notes</b>				
1	The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 3rd June 2024.			
2	The Statutory Auditors have carried out the statutory audit of the above financial results of the company and have expressed an unmodified opinion on these results.			
3	The Statements is prepared in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of the Compnaies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.			
4	The above Audited financial results have been prepared in accordance with Compnies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Secation 129 to 133 of Companies Act, 2013, read with relevant rules.			
5	The Company has only reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" is enclosed herewith			
6	<b>The company has made a fresh issue of 11,00,000 equity shares through IPO at Rs.123 (FV Rs.10) to the public . The company has got listed on BSE sme platform on 14th may 2024</b>			
7	Figures of half year ended 31st March, 2024 and 31st March, 2023 represent the difference between the audited figures in respect of full financial years and the published unaudited figures of six months ended 30th september, 2023.			
8	Statement of Assets and Liabilities and cashflow statement as on 31st March 2024 is enclosed herewith.			
9	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.			

For, FINELISTINGS TECHNOLOGIES LIMITED

Date: 03-06-2024  
Place: Delhi

Arjun Singh Rajput  
Managing Director  
DIN: 08094712

# FINELISTINGS TECHNOLOGIES LIMITED

CIN: U74999DL2018PLC331504

REGISTERED OFFICE : G-07, Ground Floor, Ambience Mall, Nelson Mandela Road, Vasant Kunj, South West Delhi, New Delhi, Delhi, India, 110070

## Audited statement of Assets and liabilities as on March 31, 2024

(Rs. In Lakhs)

	Particulars	As at 31-03-2024	As at 31-03-2023
		Audited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	253.63	253.63
	(b) Reserves and surplus	263.15	89.46
	(c) Money received against share warrants		-
	<b>Sub-total - Shareholders' funds (a+b+c)</b>	<b>516.77</b>	<b>343.09</b>
<b>2</b>	<b>Share application money pending allotment</b>		
<b>3</b>	<b>Minority Interest*</b>		
<b>4</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	3.58	-
	(c) Other long-term liabilities		-
	(d) Long-term provisions		-
	<b>Sub-total - Non-current liabilities</b>	<b>3.58</b>	<b>-</b>
<b>5</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	110.28	125.40
	(b) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	2.65	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	12.23	408.59
	(c) Other current liabilities	36.48	67.46
	(d) Short-term provisions	72.86	62.57
	<b>Sub-total - Current liabilities</b>	<b>234.50</b>	<b>664.02</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>754.85</b>	<b>1,007.11</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property Plant & Equipments		
	- Tangible Assets	52.14	20.66
	- Intangible Assets		-
	- Capital Work in Progress		-
	(b) Non-current investments	-	-
	(c) Deferred tax assets (net)		1.10
	(d) Long-term loans and advances	-	-
	(e) Other non-current assets		-
	<b>Sub-total - Non-current assets</b>	<b>52.14</b>	<b>21.76</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	5.15	-
	(b) Inventories	399.40	105.30
	(c) Trade receivables	11.65	721.36
	(d) Cash and cash equivalents	122.73	121.07
	(e) Short-term loans and advances	139.42	36.47
	(f) Other current assets	24.36	1.16
	<b>Sub-total - Current assets</b>	<b>702.71</b>	<b>985.36</b>
	<b>TOTAL - ASSETS</b>	<b>754.85</b>	<b>1,007.11</b>

For, FINELISTINGS TECHNOLOGIES LIMITED

Arjun Singh Rajput  
Managing Director  
DIN: 08094712

Date: 03-06-2024  
Place: Delhi





**INDEPENDENT AUDITOR'S REPORT**

**To Board of Directors of  
FINELISTINGS TECHNOLOGIES LIMITED**

**Independent Auditors Report on the Half year and year to date financial results  
FINELISTINGS TECHNOLOGIES LIMITED pursuant to the regulation 33 of the SEBI  
(Listing Obligations and Disclosures Requirements) Regulations 2015.**

**Opinion**

1. We have audited the accompanying financial results of **FINELISTINGS TECHNOLOGIES LIMITED** (hereinafter referred to as "the company") for the year ended **March 31, 2024** and the statement of assets and liabilities and statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these financial results:
  - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
  - (ii) give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended **March 31, 2024**.

**Basis for Opinion**

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these



**Head Office:**

217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

**Branch Office:**

U/1, Vikram Apartments, Near Sharda Mandir Railway Crossing, Ahmedabad - 380015

**Cell:** +91 80006 09409 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com



requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

#### **Management's and Board of Director's Responsibilities for the Financial Results**

4. These financial results have been prepared on the basis of the annual financial statements.
5. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the statement of assets and liabilities and statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues 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 of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.
6. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.
7. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.



**Head Office:**

217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

**Branch Office:**

U/1, Vikram Apartments, Near Sharda Mandir Railway Crossing, Ahmedabad - 380015

**Cell:** +91 80006 09409 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com



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

8. Our objectives are to obtain reasonable assurance about whether the financial results 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
9. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
  - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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.



**Head Office:**

217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

**Branch Office:**

U/1, Vikram Apartments, Near Sharda Mandir Railway Crossing, Ahmedabad - 380015

**Cell:** +91 80006 09409 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com



- Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the financial results represent the underlying transactions and events in the manner that achieves fair presentation.
10. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

**Other Matters**

11. The standalone financial results include the results for the quarter ended March 31, 2023 and March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

**FOR D G M S & CO.**  
**Chartered Accountants**  
**Firm Regn. No. 0112187W**

*P. B. Shah*

**Pinal B. Shah**  
**Partner**  
**Membership No. 108408**  
**UDIN: 24108408BKLSUM3570**  
**Date: 03-06-2024**  
**Place: Ahmedabad**

**Head Office:** 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

**Branch Office:** U/1, Vikram Apartments, Near Sharda Mandir Railway Crossing, Ahmedabad - 380015

**Cell:** +91 80006 09409 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com



**Date:** 3<sup>rd</sup> June, 2024

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai -400 001.

Dear Sir / Madam,

**Sub: Declaration in respect of Unmodified Opinion on Audited Financial Result for the Half year and Financial Year ended on 31<sup>st</sup> March, 2024**

**Ref: Security Id: FTL / Code: 544173**

We hereby declared that the Statutory Auditor of the Company, M/s. D G M S & Co., Chartered Accountants, has issued Audit Report with Unmodified Opinion on Audited Financial Result for the Half year and Financial Year ended as on 31<sup>st</sup> March, 2024.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25<sup>th</sup> May, 2016.

Kindly take the same on your record and oblige us.

Thanking You.

**For, Finelistings Technologies Limited**

**Arjun Singh Rajput**  
**Managing Director**  
**DIN: 08094712**