

Wagend Infra Venture Limited

CIN No. : L67120MH19&1PLC025320

Regd. Off. : 117, Hubtown Solaris, N.S. Phadke Marg, Near East-West Flyover, Andheri (E), Mumbai-400 069. Maharashtra
Tel.: 022 - 2684 4495 / 97 Email : agarwalholdings@gmail.com Website : www.wagendinfra.com

08th June, 2023

Department of Corporate Services,
BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001

Scrip Code : 503675
Scrip ID : WAGEND

Sub: Re-Submission of Auditors Report of Financial Results for the quarter & year ended March 31, 2023.

Dear Sir / Madam,

This is with reference to your e-mail dated 7 June, 2023 on Discrepancy in Financial Results submitted under Regulation 33 of SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 for quarter and year ended March 31, 2023.

In the above context we would like to submit that the Board of Directors at the Meeting held on 30th May, 2023 approved the Audited Financial Results of the Company for the year ended 31st March, 2023 and the aforesaid financial result were also filed in XBRL and in pdf at the BSE Listing Centre Portal.

We are now resubmitting the Auditors Report along with Financial Results for the quarter and year ended March 31, 2023 as per SEBI circular CIR/CFD/CMD1/80/2019 dated July 19, 2019.

Therefore, we request you to kindly take on record the Revised Auditor Report along with the Financial Results.

Yours faithfully,
For Wagend Infra Venture Limited



Sanjay Minda
Chairman



Encl. as above

Wagend Infra Venture Limited

CIN No. : L67120MH1981PLC025320

Regd. Off. : 117, Hubtown Solaris, N.S. Phadke Marg, Near East-West Flyover, Andheri (E), Mumbai-400 069. Maharashtra
Tel.: 022 - 2684 4495 / 97 Email : agarwalholdings@gmail.com Website : www.wagendinfra.com

WIVL/BSE/2023-24
May 30, 2023

Department of Corporate Services,
BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001

Scrip Code : 503675
Scrip ID : WAGEND

Sub. : Outcome of Board Meeting held today i.e. May 30, 2023, pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015

Dear Sir,

We hereby inform you that the Board of Directors at its meeting held today i.e. Tuesday, May 30, 2023 had *inter-alia* considered and approved the following:

1. Audited Financial Statements for the quarter and Year ended March 31, 2023 along with the Statement of Assets & Liabilities, Report issued by Statutory Auditors of the Company, in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the declaration from Company that the Report of the Statutory Auditors is with unmodified opinion with respect to Audited Financial Results for the year ended March 31, 2023;
2. Appointment of Jain Rahul & Associate, Secretarial Auditor for the Financial Year 2023-24;

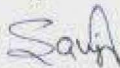
The Board meeting commenced at 2:30 P.M. and concluded at 3:30 P.M.

Brief profile of the Secretarial Auditor pursuant to Regulation 30 SEBI (Listing Regulations and Disclosures Requirements) Regulations, 2015 read with SEBI Circular No. CIR / CFD / CMD / 4/2015 dt. 09.09.2015 is annexed as **Annexure A**.

The above is for your kind information and record. You are requested to acknowledge the receipt.

Thanking you,

Yours faithfully,
For Wagend Infra Venture Limited



Sanjay Minda
Chairman

Encl. as above



“ANNEXURE – A”

Disclosure Pursuant to Regulation 30 SEBI (Listing Regulations and Disclosures Requirements) Regulations, 2015 read with SEBI Circular No. CIR / CFD / CMD / 4/2015 dated 09.09.2015

Sr. No.	Particulars	Details
1.	Name of the Firm	Jain Rahul & Associates (Secretarial Auditor)
	Brief Profile	Jain Rahul & Associates, Company Secretaries is set up by CS Rahul Jain, who is member of the ICSI and has around 7 years of experience and provide services in area of Corporate Laws, Taxation (Direct & Indirect), Financial consultancy Services.



Wagend Infra Venture Limited

CIN No. : L67120MH1981PLC025320

Regd. Off. : 117, Hubtown Solaris, N.S. Phadke Marg, Near East-West Flyover, Andheri (E), Mumbai-400 069. Maharashtra
Tel.: 022 - 2684 4495 / 97 Email : agarwalholdings@gmail.com Website : www.wagendinfra.com

WIVL/BSE/2023-24

Date: 30.05.2023

To,
The Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Scrip ID: WAGEND

Scrip Code: 503675

Sub: Declaration of Audit Report with unmodified opinion for the year ended 31st March, 2023, pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2016 (as amended)

Dear Sir / Madam,

In terms of SEBI Circular CIR/CFD/CMD/56/2016 dated May 26, 2016 and Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), we hereby declare that the Statutory Auditors of the Company i.e. Singhvi & Sancheti., Chartered Accountants (FRN No: 110286W) have issued Audit Reports with unmodified opinion on the audited financial results for the Quarter and Year ended 31st March, 2023.

The declaration is issued in Compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2016 and amendment thereto.

We request you to kindly take note of the aforesaid.

Yours faithfully,
For Wagend Infra Venture Limited



Pramod Bhelose
Whole Time Director
DIN: 02773034



WAGEND INFRA VENTURE LIMITED

(CIN:L67120MH1981PLC025320)

Regd. Office: Office No.117, First Floor, Hubtown Solaris, N.S. Phadke Marg, NR. East-West Flyover, Andheri East, Mumbai - 400069, Maharashtra

Statement of Audited Financials Results for the Quarter and Year ended 31st March 2023

(Rupees in Lakh Except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
a)	Revenue From Operation	1.23	35.08	0.00	37.27	0.00
b)	Other Income	20.51	-1.36	12.22	39.22	47.26
	Total Revenue :	21.74	33.72	12.22	76.49	47.26
2	Expenses					
a)	Cost of Masterial Consumed	0.00	0.00	0.00	0.00	0.00
b)	Purchase of Stock in trade	0.85	55.39	31.85	64.50	31.85
c)	Change in Inventories of Finished Good	0.15	-21.34	-31.85	-28.39	-31.85
d)	Work In Progress and Stock in Trade	0.00	0.00	0.00	0.00	0.00
e)	Employee Benefits Expenses	5.33	6.22	4.38	21.33	17.65
f)	Depreciation and Amortisation Expenses	0.00	0.00	0.00	0.00	0.00
g)	Listing Fees	0.00	0.00	0.00	3.00	3.00
h)	Office Rent	1.20	1.80	0.60	4.80	2.40
i)	Other Expenses	2.07	1.76	2.34	7.45	10.40
	Total Expenditure :	9.60	43.83	7.32	72.69	33.45
3	Total Profit / (Loss) before Exceptional items (1 - 2)	12.14	-10.11	4.90	3.80	13.80
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Net Profit / (Loss) before tax (5 - 6)	12.14	-10.11	4.90	3.80	13.80
6	Tax Expense					
	Current Year Tax	0.24	0.00	1.89	0.24	1.89
	Earlier Year Tax	0.00	0.00	0.01	0.00	0.01
	Deferred Tax	0.12	0.00	0.14	0.12	0.14
	Total Tax Expenses :	0.36	0.00	2.04	0.36	2.04
7	Net Profit / (Loss) for the period from continuing operations (5 - 6)	11.78	-10.11	2.86	3.44	11.77
8	Other Comprehensive Profit / (Loss)					
a)	Amount of items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
b)	Income tax relating to items that will be reclassified to profit or Loss	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Profit/(Loss) for the period	11.78	-10.11	2.86	3.44	11.77
10	Paid - up Equit Share Capital (FV Rs.2/-)	942.50	942.50	942.50	942.50	942.50
11	Other Equity	--	--	--	-24.07	-27.52
12	Earnings per Share (EPS)					
	- Basic EPS (Rs.)	0.025	-0.021	0.006	0.007	0.025
	- Diluted EPS (Rs.)	0.025	-0.021	0.006	0.007	0.025

Notes :

- (1) The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 30th May, 2023 and the statutory auditors of the Company have expressed an unmodified opinion with respect to the Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2023
- (2) The Audited Financial results of the Company for the Quarter and Year Ended 31.03.2023 has been prepared in Accordance with Indian Accounting Standard (Ind AS) notified by Ministry of Corporate Affairs.
- (3) The Company is engaged in only one Segment and as such there are no separate reportable segments as per 'IND AS - 108' Operating Segments.
- (4) Figures of the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto the third quarter of the relevant financial year which were subjected to limited review by Auditors.
- (5) Figures for the Previous periods have been regrouped / rearranged, wherever necessary.

FOR WAGEND INFRA VENTURE LIMITED

Place : Mumbai
Date : 30/05/2023



(Signature)
FRAMOD BHELOSE
WHOLETIME DIRECTOR

WAGEND INFRA VENTURE LIMITED

(CIN:L67120MH1981PLC025320)

Regd. Office: Office No.117, First Floor, Hubtown Solaris, N.S. Phadke Marg, NR. East-West Flyover, Andheri East, Mumbai - 400069, Maharashtra
Statement of Audited Financials Results for the Quarter and Year ended 31st March 2023

(Rupees in Lakh Except EPS)

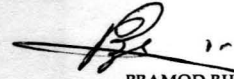
STATEMENT OF ASSETS AND LIABILITIES

	Particulars	As at 31.03.2023 Audited	As at 31.03.2022 Audited
A.	ASSETS		
1	Non-current assets		
	Property, plant and equipment	0.77	0.77
	Non - Current Financial Assets		
	Non -current Investments	-	-
	Loans, Non -current	-	-
	Total Non - Current Financial Assets	0.77	0.77
	Deferred tax assets (net)	0.46	0.58
	Other non-current assets	-	-
	Total Non-current assets	1.24	1.35
2	Current assets		
	Inventories	125.29	96.90
	Current Financial Assets		
	Current Investments	0.01	4.14
	Trade Receivables, Current	38.14	-
	Cash and Bank equivalents	1.16	20.59
	Loans, current	722.81	765.25
	Total current financial assets	762.12	789.99
	Current Assets (net)	105.35	101.61
	Other Current Assets	-	-
	Total Current assets	992.76	988.50
	TOTAL - ASSETS	994.00	989.85
B.	EQUITY AND LIABILITIES		
1	Equity		
	Equity attributable to owners of parent		
	Equity Share Capital	942.50	942.50
	Other Equity	(24.07)	(27.52)
	Total Equity	918.43	914.98
2	Liabilities		
	Non - Current Liabilities		
	Non - Current Financial Liabilities		
	Borrowings, non - current	-	-
	Other non - current financial liabilities	-	-
	Total non - current financial liabilities	-	-
	Provisions, non - current	-	-
	Deferred tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	-	-
	Trade Payables, current	-	-
	Other current financial liabilities	-	-
	Other current liabilities	0.90	0.20
	Provisions, current	74.67	74.67
	Current tax liabilities (net)	-	-
	Total current liabilities	75.57	74.87
	Total equity and liabilities	994.00	989.85

FOR WAGEND INFRA VENTURE LIMITED

Place : Mumbai
Date : 30/05/2023




PRAMOD BHEOSE
 WHOLETIME DIRECTOR

WAGEND INFRA VENTURE LIMITED

(CIN:L67120MH1981PLC025320)

Regd. Office: Office No.117, First Floor, Hubtown Solaris, N.S. Phadke Marg, NR. East-West Flyover, Andheri East,
Mumbai - 400069, Maharashtra**6. Cash Flow Statement for the Year Ended 31st March, 2023**

PARTICULARS	(Amount in Lacs)	
	31.03.2023	31.03.2022
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	3.80	13.80
Adjustments for		
Depreciation	-	-
Taxes	(0.36)	(1.75)
Considered Separately		
Interest Income	-	-
Finance Cost	-	-
Operating Profit Before Working Capital Changes:	3.44	12.05
Trade receivable and other Current Asset	(23.58)	18.67
Trade Payables and other liabilities	0.70	(10.15)
Loans & advances	-	-
Cash generated from operations	(19.43)	20.56
Direct Taxes paid	-	-
Net Cash Flow From Operating Activites (A)	(19.43)	20.56
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	-	-
Increase in Intangible Assets (Due to Merger)	-	-
Increase in Loans & Advances (Due to Merger)	-	-
Net Cash Flow From Investing Activites (B)	-	-
CASH FLOW FROM FINANVING ACTIVITIES		
Long Term & Short Term Funds Borrowed/(Repaid)	-	-
Finance Cost	-	-
Decrease in Loan Fund	-	-
Loss of Merged Company	-	-
Net Cash Flow From Financing Activities (C)	-	-
Net Increase / Decrease In Cash & Cash Equivalents	(19.43)	20.56
CASH & CASH EQUIVALENTS (A + B + C)	(19.43)	20.56
Cash & Cash Equivalents - Opening Balance	20.59	0.03
Cash & Cash Equivalents - Closing Balance	1.16	20.59

For Wagend Infra Venture Limited

PRAMOD BHELOSE
WHOLETEIME DIRECTOR
DIN : 02773034Place: Mumbai
Date : 30/05/2023

Independent Auditor's Report on Quarterly and Year to Date Audited Financial Results of "WAGEND INFRA VENTURE LIMITED" Pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

To,
THE BOARD OF DIRECTOR OF
WAGEND INFRA VENTURE LIMITED

Opinion

We have audited the quarterly financial results of **Wagend Infra Venture Limited** ("the Company") for the quarter ended on **March 31, 2023** and year to date Financial results for the period from **1st April 2022 to 31st March, 2023** attached herewith, being submitted by the company pursuant to the requirement of the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"). These Quarterly Financial Results as well as the year to date Financial Results have been prepared on the basis of the Financial Statement, which are the responsibility of the company's Management.

In our opinion and to the best of our information and according to the explanations given to us these quarterly Financial Results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligation and disclosure Requirements) Regulations, 2015, as amended in this regards; and
- ii. gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit, including other comprehensive income and other Financial information of the Company for the quarter ended on **March 31, 2023** as well as the year to date results for the period **1st April 2022 to 31st March, 2023**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the Financial Results 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 we have obtained are sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Ind AS Financial Results

These quarterly financial results as well as the year to date standalone financial results, have been prepared on the basis of interim financial statements. The Company's Board of Director are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 , Interim financial reporting prescribed under section 133 of the Act read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 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 results.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

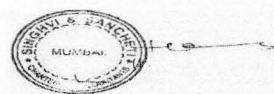
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that are sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls 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 standalone 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 safeguards.

For M/s. SINGHVI & SANCHETI.
Chartered Accountants
FRN No. 103446W



(H M Sancheti)
Partner

Membership No. 043331
UDIN: 23043331BGPSOK3928

Place: Mumbai
Date: 30.05.2023