

### iksit Engineering Limited

Regd. Office: Room No. 1-2, Kapadia Chambers, 51, Bharuch Street,
Masjid Bunder (E) Mumbal - (MH.) - 400 009
Ph. : (022) 66150223, E-mail: Investor\_viksit@yahoo.in, Website: www.viksit.in

VEL/BSE/2024-25/Q2

November 14, 2024

To, BSE Limited, 1<sup>st</sup> Floor, New Trading Ring Rotunda Building, P.J Towers, Dalal Street, Fort, Mumbai – 400001

Scripcode-506196

Subject: Outcome of Meeting of the Board of Directors under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, this is to inform you that the suspended Board of Directors, at its meeting held on Thursday, November 14, 2024 chaired by Shri Dinesh Kumar Deora, Resolution Professional has inter alia, considered and approved the Unaudited Financial Results of the Company for the quarter and half-year ended September 30, 2024:

1. Un-Audited Financial Results for the quarter and half-year ended September 30, 2024 alongwith Limited Review Report;

A copy of the Un-audited Financial Results for quarter ended September 30, 2024 along with the Limited Review Report in terms of Regulation 33 of Listing Regulations is enclosed herewith.

The RP has approved the financial results only to the limited extent of discharging the powers of the Board of Directors of the Company (suspended during CIRP) which have been conferred upon him in terms of provisions of Section 17 of the Code. The statutory auditors of the Company have carried out a limited review on the financial results.

The meeting was commenced at 06:30 PM and concluded at 7:30 PM.

Note: Shri Dinesh Kumar Deora (IBBI registration number: IBBI/IPA-002/IP-N00958/2020-2021/13041) has approved these financial statements without prejudice and without any guarantee of the accuracy, adequacy, correctness, completeness or reliability of the financial statements. It is important to note that such approval by the Resolution Professional of these financial statements is to comply with the provisions of the Insolvency and Bankruptcy Code, 2016 and this without prejudice to the rights and contentions of the Resolution Professional under applicable laws and the Resolution Professional reserves/retains his right to file avoidance transactions under Section 43, 45, 66, and 50 of the Code at a later date and that such approval of these financial statements shall not be in conflict with such proceedings that may be initiated before relevant court / tribunal.



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Kindly take the same on your record.

Thanking you,

Yours Faithfully,

For Viksit Engineering Limited

(Company under Corporate Insolvency Resolution Process)

Chandni Khatri

Company Secretary

Membership No. A67132 Encl.: As above

# A K B JAIN & CO.

#### **AB HOUSE**

E-2/316, Arera Colony, Bhopal - 462016 2: 0755-2420163, 2420319

Independent Auditor's Review Report on the Quarterly unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Resolution Professional of
M/s Viksit Engineering Limited,
(A Company under Corporate Insolvency Resolution Process (CIRP))

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s VIKSIT ENGINEERING LIMITED (the "Company") for the quarter ended 30th September, 2024 and the year to date from 1st April 2024 to 30th September 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (the Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. The company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The statement has been approved by the resolution professional. Our responsibility is to express a conclusion on the statement based on our review.
- 3. We conducted our review of the statement in accordance with 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 Accountant of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing as issued by the ICAI and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid



Indian Accounting Standard ("Ind AS") specified under Section 133 of Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### 5. Other Matter.

- We draw attention to the **Note No. 1** of the standalone financial results, wherein, it has been provided that the Honourable NCLT, Mumbai bench has admitted the Corporate Insolvency Resolution Process (CIRP) against the company vide an order dated 08th December 2023. Pursuant to this order, the power of the Board of Directors was suspended and were exercisable by Shri Dinesh Kumar Deora, the interim resolution professional appointed by the Honourable NCLT who was consequently confirmed to be continue as a resolution professional (RP) by the committee of creditors in their meeting held on 05th January 2024. In the view of ongoing Corporate Insolvency Resolution Process (CIRP) and suspension of power of Board of Directors and as explain to us the powers of adoption of this standalone financial results vest with the resolution professional (RP) under the provision of IBC, 2016
- ii) Further, we draw attention that, on account of CIRP being initiated as mentioned above, on account of continuous losses, on account of no regular operations of the Company and on account of companies net worth being eroded further, are the factors which has raised doubt whether the company will be continue as the going concern. However, the financial results have been prepared on the assumption that the company will continue as the going concern.

For AKB Jain & Co Chartered Accountants

FRN: 003904C

RAHUL DEWANI (Partner)

(Partner) M.No:435066

UDIN: 24435066BKFONL6197

BHOPAL FRN-0039040

PED ACCO

Place: Bhopal Date: 14.11.2024

CIN: L99999MH1983PLC0293Z1



### Viksit Engineering Limited

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No.   Particulars   QUARTER ENDED   HALF YEAR ENDED		Unaudited Financial Results for the quarte	r and nair	year ended	i Jour Sept	cmbci, 202		
No.   Particulars							(Rs in Lac	s except EPS
Refer Notes Below			ED	HALF YEAR ENDED		Year Ended		
Refer Notes Below    Unaudited   Unaudit	vo.	Particulars	QUARTER			-1.02.000		
Refer Notes Below	$\vdash$		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
Refer Notes Below	Ĺ		Timoudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Reverse from operations			Chandited	Chadasea				
Total Income				-	-	-		139.6
2 Other inscome   0.54   0.47   63.76   1.01	1-		0.54	0.47	63.76	1.01	63.76	
Total Income	2 (	other income		0.47	63.76	1.01	63.70	205.4
(a) Cost of materials consumed (b) Purchases of stock-in-trade (c) Changes in invertories of finished goods, work-in-progress and stock-in- trade (d) Employee benefits expense (e) Finance costs (f) Depreciation and amortisation expense (g) Other expenses  Total Expenses  Profit / I.oss) from operations before exceptional items and Tax (3-4)  Exceptional items  Profit / (Loss) from ordinary activities before tax (5-6)  Extraordinary items  Profit (+)/ Loss(-) before tax (7-8)  Tax expense (a) Current tax (net of MAT Credit) (b) Income tax paid for earlier years (c) Deferred tax (c) Changes in invertories of finished goods, work-in-progress and stock-in- trade  7 Profit (-)/ Loss(-) before tax (7-8)  10 Net Profit (-)/ Loss(-) before tax (7-8)  11 Net Profit (-)/ Loss(-) for the period (7-8)  12 Other Comprehensive Income / (Loss) (70.8) (	3 7	Total Income	0.51	,				1
(b) Purchases of stock-in-trade (c) Charges in invertories of finished goods, work-in-progress and stock-in-trade (d) Employee benefits expense (e) Finance costs (f) Depreciation and amortisation expense (g) Other expenses  Total Expenses  Profit / (Loss) from operations before exceptional items and Tax (3-4)  Extraordinary Items  Profit / (Loss) from ordinary activities before tax (5-6)  Extraordinary Items  Profit (+)/ Loss(-) before tax (7-8)  Tax expense  a) Current tax (net of MAT Credit) b) Income tax paid for earlier years c) Deferred tax Sub total of 8 (a+b+c)  Net Profit / (Loss) for the period (7-8)  Total Comprehensive Income / (Loss)  Total Comprehensive Income / (Loss)  Total Comprehensive Income / (Loss)  Profit (-) Loss(-) before tax (7-8)  Total Comprehensive Income / (Loss)  Total Comprehensive Income / (Loss)  Total Comprehensive Income / (Loss)  Total Comprehensive Starte (before/after extraordinary item)  Loss of the period of the Share Rs. 10/- each)  Tax expense  Total Comprehensive Starte (before/after extraordinary item)	4 1	Expenses	! -	-	-	-		138.3
(c) Changes in invertories of finished goods, work-in-progress and stock-intrade trade  (d) Employee benefits experse (e) Finance costs (f) Depreciation and amortisation expense (g) Other expenses  Total Expenses  Profit / (Loss) from operations before exceptional items and Tax (3-4)  Extraordinary Items  Profit / (Loss) from ordinary activities before tax (5-6)  Extraordinary Items  Profit (+) Loss(-) before tax (7-8)  Tax expense  a) Current tax (net of MAT Credit) b) Income tax paid for earlier years c) Deferred tax Sub total of 8 (a+b+c)  Net Profit / (Loss) for the period (7-8)  Total Comprehensive Income / (Loss)  Total Comprehensive Income / (Loss)  Total Comprehensive Income / (Loss)  Cother Comprehensive Income / (Loss)  Capable A. Sub total of Sq. 44.90  Capable A. Sub conditions  (Capable A. Sub conditions)  Capable A. Sub conditions  (Capable A. Sub conditions)  Capable A. Sub conditions  Capable A. Capable A. Cap	(	a) Cost of materials consumed		-	-	-	1	-
trade (d) Employee benefits experse (e) Finance costs (f) Depreciation and amortisation expense (g) Other expenses  Total Expenses  Profit / (Loss) from operations before exceptional items and Tax (3-4)  Extraordinary Items  Profit / (Loss) from ordinary activities before tax (5-6)  Extraordinary Items  Profit (-y' Loss(-) before tax (7-8)  Tax expense a) Current tax (net of MAT Credit) b) Income tax paid for earlier years c) Deferred tax Sub total of 8 (a+b+c)  Other Comprehensive Income / (Loss)  Total Comprehensive Income / (Loss)  Total Comprehensive Income / (Loss) (9+10)  Paid-up equity share (before/after extraordinary item)  Earnings per equity share (before/after extraordinary item)  13 (20.28)  11 (20.27)  12 (20.51)  12 (20.51)  13 (20.51)  14 (20.51)  15 (20.51)  16 (20.51)  17 (20.52)  18 (20.51)  19 (20.51)  10 (20.51)  11 (20.52)  12 (20.51)  13 (20.51)  14 (20.51)  15 (20.51)  16 (20.51)  17 (20.51)  18 (20.51)  19 (20.51)  10 (20.51)  11 (20.51)  12 (20.51)  13 (20.51)  14 (20.51)  15 (20.51)  16 (20.51)  17 (20.51)  18 (20.51)  19 (20.51)  10 (20.51)  11 (20.51)  12 (20.51)  13 (20.51)  14 (20.51)  15 (20.51)  16 (20.51)  17 (20.51)  18 (20.51)  19 (20.51)  10 (20.51)  11 (20.51)  12 (20.51)  13 (20.51)  14 (20.51)  15 (20.51)  16 (20.51)  17 (20.51)  18 (20.51)  19 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  11 (20.51)  12 (20.51)  12 (20.51)  13 (20.51)  14 (20.51)  15 (20.51)  16 (20.51)  17 (20.51)  18 (20.51)  18 (20.51)  19 (20.51)  19 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  11 (20.51)  12 (20.51)  12 (20.51)  13 (20.51)  14 (20.51)  15 (20.51)  16 (20.51)  17 (20.51)  18 (20.51)  19 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  11 (20.51)  12 (20.51)  12 (20.51)  13 (20.51)  14 (20.51)  15 (20.51)  16 (20.51)  17 (20.51)  17 (20.51)  18 (20.51)  19 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)  10 (20.51)	(	b) Purchases of stock-in-trade			-	-		-
(d) Employee benefits expense (e) Firance costs (f) Depreciation and amortisation expense (g) Other expenses 20.61 21.88 37.99 42.49 20.61 21.88 37.99 42.49 21.89 22.66 27.59  Total Expenses 28.05 29.84 2.70 29.87 22.06 (56.87)  Frofit / (Loss) from operations before exceptional items and Tax (3-4) 27.51) 28.05 29.87 29.89 21.80 29.89 21.80 29.89 21.80 22.80 22.80 22.80 22.80 23.80 24.90							1	
(e) Firance costs (f) Depreciation and amortisation expense (g) Other expenses  Total Expenses  Total Expenses  Profit / (Loss) from operations before exceptional items and Tax (3-4)  Exceptional items  Profit / (Loss) from ordinary activities before tax (5-6)  Extraordinary Items  Profit (-/ Loss) from ordinary activities before tax (5-6)  Extraordinary Items  Profit (-/ Loss) from ordinary activities before tax (5-6)  Extraordinary Items  Profit (-/ Loss) from ordinary activities before tax (5-6)  Tax expense a) Current tax (net of MAT Credit) b) Income tax paid for earlier years c) Deferred tax Sub total of 8 (a+b+c)  Net Profit (-/ Loss) for the period (7-8)  Total Comprehensive Income / (Loss)  Total Comprehensive Income / (Loss) (9+10)  Paid-up equity share capital (Face Value of the Share Rs. 10/- each)  Earnings per equity share (before/after extraordianary item)			7.42	6.25	3.71	13.67	4.1	6 14.
(f) Depreciation and amortisation expense (g) Other expenses  Total Expenses  Total Expenses  Profit / (Loss) from operations before exceptional items and Tax (3-4)  Exceptional items  Profit / (Loss) from ordinary activities before tax (5-6)  Extraordinary Items  Profit (+)/ Loss(-) before tax (7-8)  Tax expense a) Current tax (net of MAT Credit) b) Income tax paid for earlier years c) Deferred tax Sub total of 8 (a+b+c)  Net Profit / (Loss) for the period (7-8)  Total Comprehensive Income / (Loss)  Total Comprehensive Income / (Loss) (9+10)  Paid-up equity share capital (Face Value of the Share Rs. 10/- each)  Earnings per equity share (before/after extraordianary item)			١.	.  -	-	-		-
(f) Depreciation and amortisation expense (g) Other expenses  20.61 21.88 37.99 42.49  Total Expenses  28.05 29.84 41.70 57.89  Total Expenses  Profit / (Loss) from operations before exceptional items and Tax (3-4) (27.51) (29.37) 22.06 (56.87)  Profit / (Loss) from ordinary activities before tax (5-6) (27.51) (29.37) 22.06 (56.87)  Extraordinary Items  Profit / (Loss) from ordinary activities before tax (5-6) (27.51) (29.37) 22.06 (56.87)  Profit / (Loss) from ordinary activities before tax (7-8) (29.37) 22.06 (56.87)  Tax expense a) Current tax (net of MAT Credit) b) Income tax paid for earlier years c) Deferred tax Sub total of 8 (a+b+c) (27.51) (29.45) 22.06 (56.96)  Net Profit / (Loss) for the period (7-8) (27.51) (29.45) 22.06 (56.96)  Total Comprehensive Income / (Loss)  Total Comprehensive Income / (Loss) (9+10) (27.51) (29.45) 24.90 24.90 24.90  Paid-up equity share capital (Face Value of the Share Rs. 10/- each)  Other Equity  Earnings per equity share (before/after extraordinary item)	1	(e) Finance costs	0.02	1.71			1 -	2.0
(g) Other expenses   28.05   29.84   41.70   57.89		(f) Depreciation and amortisation expense			37.99	42.49	38.2	
Total Expenses   Carolina   Car		(g) Other expenses	28.0	29.84	41.70	57.89	42.4	
Profit / (Loss) from operations before exceptional items and Tax (5-4)   Exceptional items   Cartesian   Cartesi		Total Expenses			22.00	(56.87	21.3	
Profit / (Loss) from ordinary activities before tax (5-6)   (27.51)   (29.37)   22.06   (56.87)	5	Profit / (Loss) from operations before exceptional items and Tax (3-4)	(27.51		_		-	- 1.
Profit / (Loss) from ordinary activities before tax (5-5)   Comparison ordinary (5-6)	6	Exceptional items	(27.51	(29.37	22.00	(56.87	21.3	6 (10.
8   Extraordinary Items   (27.51)   (29.37)   22.06   (56.87)     9   Profit (+)/ Loss(-) before tax (7-8)   (27.51)   (29.37)   22.06   (56.87)     10   Tax expense	7	Profit / (Loss) from ordinary activities before tax (5-6)	(27.5)	(25.0.	1		-	- (84.:
9 Profit (+)/ Loss(-) before tax (7-8)  10 Tax expense a) Current tax (net of MAT Credit) b) Income tax paid for earlier years c) Deferred tax Sub total of 8 (a+b+c)  11 Net Profit / (Loss) for the period (7-8)  12 Other Comprehensive Income / (Loss) 13 Total Comprehensive Income / (Loss) (9+10)  14 Paid-up equity share capital (Face Value of the Share Rs. 10/- each)  15 Other Equity  16 Earnings per equity share (before/after extraordianary item)				(20.27	22.0	(56.87	21	36 (95.
Tax expense		Profit (+)/ Loss(-) before tax (7-8)	(27.5)	(29.57	7			
a) Current tax (net of MAT Credit) b) Income tax paid for earlier years c) Deferred tax Sub total of 8 (a+b+c)  10 Net Profit / (Loss) for the period (7-8)  11 Net Profit / (Loss) for the period (7-8)  12 Other Comprehensive Income / (Loss)  13 Total Comprehensive Income / (Loss) (9+10)  14 Paid-up equity share capital (Face Value of the Share Rs. 10/- each)  15 Other Equity  16 Earnings per equity share (before/after extraordianary item)					1	_	_	-
b) Income tax paid for earlier years c) Deferred tax Sub total of 8 (a+b+c)  11 Net Profit / (Loss) for the period (7-8)  12 Other Comprehensive Income / (Loss)  13 Total Comprehensive Income / (Loss) (9+10)  14 Paid-up equity share capital (Face Value of the Share Rs. 10/- each)  15 Other Equity  16 Earnings per equity share (before/after extraordianary item)	10	a) Current tax (net of MAT Credit)		-			-1 :	_
c) Deferred tax Sub total of 8 (a+b+c)  11 Net Profit / (Loss) for the period (7-8)  12 Other Comprehensive Income / (Loss)  13 Total Comprehensive Income / (Loss) (9+10)  14 Paid-up equity share capital (Face Value of the Share Rs. 10/- each)  15 Other Equity  16 Earnings per equity share (before/after extraordianary item)		b) Income tax paid for earlier years	ĺ	1		0.0	18	- (
Sub total of 8 (a+b+c)   C27.51   C29.45   C22.06   C56.96     11   Net Profit / (Loss) for the period (7-8)   C27.51   C29.45   C29.45   C29.45     12   Other Comprehensive Income / (Loss)   C27.51   C29.45   C29.45   C29.45   C29.45     13   Total Comprehensive Income / (Loss) (9+10)   C27.51   C29.45   C29.45   C29.45   C29.45     14   Paid-up equity share capital (Face Value of the Share Rs. 10/- each)   C29.49   C24.90   C24			1		- 1			- (
11   Net Profit / (Loss) for the period (7-8)		Sub total of 8 (a+b+c)	(07.5					36 (94
12 Other Comprehensive Income / (Loss) 13 Total Comprehensive Income / (Loss) (9+10) 14 Paid-up equity share capital (Face Value of the Share Rs. 10/- each) 15 Other Equity 16 Earnings per equity share (before/after extraordianary item) 17 Other Equity	11	Net Profit / (Loss) for the period (7-8)	. (27.5	1) (23.4	3)	<del></del>		
Total Comprehensive Income / (Loss) (9+10) (27.51) (29.45) 24.90 2						(56.0)	0 21	36 (94
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)  Other Equity  Earnings per equity share (before/after extraordianary item)		T-t-1 Comprehensive Income / (Loss) (9+10)	(27.5	(29.4		<u> </u>		
15 Other Equity 16 Earnings per equity share (before/after extraordianary item)	13	Total Comprehensive Income ( Land of the Share Rs. 10/- each)	24.	90 24.	90 24.9	90 24.9	90 : 24	.90 2
16 Earnings per equity share (before/after extraordianary item)				_			+	
(22.97)		Other Equity					:	
	16	Earnings per equity snare (perore/arter extraor				(22.0	7) 8	58 (3)
(of Rs. 10/- each) (not annualised) (a) Basic (11.05) (11.83) 8.86 (22.87) (a) Basic (11.05) (11.83) 8.86 (22.87)					-		71	58 (38

For VIKSIT ENGINEERING LIMITED

(Company under Corporate Insolvency Resolution Process)

Date: 14.11.2024 Place: Mumbai

(b) Diluted

Refinancial KA Raghunandan Khandelwal

Managing Director and CFO

DIN: 00401113

DINESH

KUMAR DEORA

Dinesh Kumar Deora (Resolution Professional)

(IBBI Reg. No. IBBI/IPA-002

/IP-N00958/2020-21/13041)

CIN: L99999MH1983PLC0293Z1



## Viksit Engineering Limited

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		Statement of Assets and Liabilities as on $30^{t}$	<sup>h</sup> September, 2024	(Rs. in Lacs)	
		Standalone Statement of Assets and Liabilities	As on 30 <sup>th</sup> September, 2024	As on 31 <sup>st</sup> March, 2024	
-			Unaudited	Audited	
		Particulars		pro major sustaining a commendate special and a commendate pro-	
		n tanan mananangan mangalan ang ang ang ang ang ang ang ang ang a			
A		ASSETS		17.45	
	1	Non-current assets (a) Property, plant and equipment	16.09	ound commence no name and a commence of the co	
	, s. e.	(a) Property, plant des (b) Capital work-in-progress		_	
		(c) Other intangible assets			
		1			
		(d) Financial assets (i) Investments in subsidiaries and Joint Ventures		17.55	
		(ii) Other Investments	17.55		
		(e) Income Tax assets (net)		0.33	
		(f) Deferred tax assets (net)	0.24	0.98	
~~~~~		(g) Other non-current assets	0.98	36.31	
		Sub-total - Non-Current Assets	34.86		
	2	Current assets			
		(a) Inventories	COLUMN TO THE PROPERTY OF THE		
acceptante acceptance and		(b) Financial assets	_		
		(i) Investments	65.63	81.74	
		(ii) Trade receivables	12.29	71.53	
		(iii) Cash and cash equivalents			
OND CONTRACTOR OF THE PARTY OF	***************************************	(iii) Casil and Guest other than (iii) above		_	
		(c) Current Tax Assets (Net)	30.93	27.59	
		(d) Other current assets	108.85	180.86	
		Sub-total - Current Assets			
			143.71	217.17	
		TOTAL - ASSETS			
В		EQUITY AND LIABILITIES			
	1	Equity	24.90	24.90	
		Equity Share capital	-182.9	-126.03	
		Other conity	(158.08	(101.1)	
		Sub-total - Shareholders' funds			
		Liabilities	ann ann an		
	2	Non-current liabilities		_	
	a	(a) Financial liabilities	110.00	110.0	
		(i) Porrowings			
		(ii) Other financial liabilities	approximate the second control of the second		
		7. Therricions			
		(a) Deferred tax liabilities (net)	-	-	
		(1) Other pop current liabilities	110.00	110.0	
nantenales esta	and the second s	Sub-total - Non-current liabilities			
		Current liabilities			
·······	ъ	(a) Financial liabilities			
		(i) Borrowings	99.7	8 100.8	
		(ii) Trade payables	82.9		
		(b) Other current liabilities	9.0		
	accessores considerations	(c) Provisions	9.0		
		(c) Provisions (d) Current tax liabilities (net)	191.7	208.3	
		Sub-total - Current liabilities	191./		
			143.7	217.	
		TOTAL - EQUITY AND LIABILITIES	VIKSIT ENGINEE		

For VIKSIT ENGINEERING LIMITED

(Company under Corporate Insolvency Resolution Process)

Date: 14.11.2024 Place: Mumbai

Raghunandan Khandelwal Managing Director and CEG(79N

DIN: 00401113

**DINESH KUMAR DEORA** 

**Dinesh Kumar Deora** (Resolution Professional) (IBBI Reg. No. IBBI/IPA-002 /IP-N00958/2020-21/13041)

CIN: L99999MH1983PLC0293Z1



### Viksit Engineering Limited

Regd. Office: Room No. 1-2, Kapadia Chambers, 51, Bharuch Street, Masjid Bunder (E) Mumbal - (MH.) - 400 009
Ph.: (022) 66150223, E-mail: investor\_vlksit@yahoo.in, Website: www.vlksit.in

		Cash Flow Statement for the half yea	L elided goril ge	American manage de accomingo		***************************************
· · · · · · · · · · · · · · · · · · ·					(R	s. in Lacs)
			Half Year Ended	30.09.2024	Half Year Ended 3	0.09.2023
			Tight Teas Billion			,
Ca	ash	Flow from Operating Activitites:	(56.87)		21.36	
a)		Net Profit before tax & Extraordinary Items				w:://www.
		Adjustement for:	1.72		-	
		Depreciation	-		-	
		Interest			-	and the second control of the second control
		Expenses written off	(1.01)	***************************************	-61.90	
		Interest & Dividend Income	-	***************************************	-	
		Extraordinary Items	<b>=</b> .		-	NAMES OF THE PROPERTY OF THE PARTY OF THE PA
		Profit/Loss on Sale of Investments	uunnaanen onen onen turun turun onen turun onen onen onen onen onen onen onen on	and the second s	-1.87	
		Profit/Loss on Sale of Fixed Assets		(56.16)		(42.41
b	)	Operating Profit before Working Capital Changes				
		Adjustement for:	(20.00)	***************************************	(0.65)	
		Increase/(Decrease) in Creditors and Supplies	4.61	***************************************		
		Increase/(Decrease) in Current Liabilities	15.00		38.89	
		(Increase)/Decrease in Debtors	(3.34)	NATIONAL CONTRACTOR OF THE PROPERTY OF THE PRO		
		(Increase)/Decrease in current assets		(3.73)	-	38.24
		(Increase)/Decrease in Inventories		(59.89)		(4.16
c	:)	Cash Generated from Operations			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_
		Income Tax Paid (Net)		(59.89	5	(4.10
c	(k	Cash Flow before Extraordinary Items				-
		Extraordinary Items		(59.89	)	(4.1
	Net	Cash from Operating Activities (A)				
3.	Cas	sh Flow from Investing Activites:	1.01	***************************************	62	
	1-4-			***************************************	-	
	Pur	chase of Fixed Assets including Capital Work-in-Progress	.,		-	
	Dur	chase/Sale of Investment	-		-	
		NVAT		***************************************		······································
		rease in Advances			-	
		ans Given			3.20	
	/Di	urchase)/Sales of Fixed Assets	(0.36)	0.6	5	65.1
ereroneer ov	No.	t Cash from Investing Activities (B)				.,
c.	Ne	sh Flow from Financing Activities:	·		-	
٠	Proceeds from Long Term Borrowings		-			
	Repayment of Long Term Borrowings		-			
	Ke	payment of 2015  the proceeds from Other Borrowings		. 6. 27. 29		
········	Ne	prease in Share Capital			-	
	linc	prease in Share Premium				
	lino	crease in State Plettiditt ecrease in Liabilities		the section of the se		i andie - andie e desirie e de la company
	De	ecrease in Liabilities ablility for Capital Goods			-	
	Lia	ability for Capital Goods				
		terest Paid et Cash from Financing Activities (C)	in and the same of this contract of the same of the sa		24)	60
	Ne	et Increase/(decrease) in Cash and Cash Equivalent (A+B+C)		(59.	1.37	
D.	N	et increase/(decrease) in Cash and Cash of the year	71.53			60
1	C	ash and Cash equivalent at the beginning of the year ash and Cash equivalent at the end of the year	12.29	(59.	GINEERING	

For VIKSIT ENGINEERING LIMITED

(Company under Corporate Insolvency Resolution Process)

Date: 14.11.2024 Place: Mumbai

Raghunandan Khandelwal

Managing Director and CFO

DIN: 00401113

DINESH KUMAR **DEORA** 

Dinesh Kumar Deora (Resolution Professional) (IBBI Reg. No. IBBI/IPA-002 /IP-N00958/2020-21/13041)

CIN: L99999MH1983PLC029321



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#### Notes to financial results-

- 1) Pursuant to petition filed by M/s. Epoch Mercantiles Private Limited (Finacial Creditor) for resolution of an unresolved financial debt of Rs 1,19,90,000. (One Crore Nineteen Lakh Ninety Thousand Only), The Honorable Mumbai Bench vide its order dated December 8, 2023 has initiated the Corporate Insolvency Resolution Process against the Company under "Insolvency and Bankruptcy Code, 2016" and Mr. Dinesh Kumar Deora (IBBI Reg. No. IBBI/IPA-002/IP-N00958/2020-21/13041) was appointed as Interim Resolution Professional (IRP) with respect to the Company. Accordingly as per Section 17 of the Code, the powers of the Board has been suspended w.e.f. December 8, 2023. Committee of creditors in its meeting held on January 5, 2024 appointed Mr. Dinesh Kumar Deora (IBBI Reg. No. IBBI/IPA-002/IP-N00958/2020-21/13041) as Resolution Professional.
- 2) The above financial results were reviewed and approved by the resolution professional (RP).
- 3) The figures have been regrouped and / or rearranged wherever considered necessary.
- 4) The Company has only single Reportable Business Segment in terms of requirements of Accounting Standard-108.

For VIKSIT ENGINEERING LIMITED (Company under Corporate Insolvency Resolution Process)

Date: 14.11.2024

Place: Mumbai

Raghunandan Khandelwal Managing Director and CFO

DIN: 00401113

DINESH KUMAR DEORA

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Dinesh Kumar Deora (Resolution Professional) (IBBI Reg. No. IBBI/IPA-002 /IP-N00958/2020-21/13041)