

Independent Auditor's Review Report of Half Year Half year ended September, 30 2023 Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To, The Board of Directors, Newjaisa Technologies Limited.

- We have reviewed the accompanying statement of unaudited standalone financial results of M/s Newjaisa Technologies Private Limited (the "Company") for the period ended September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "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.
- 3. Our responsibility is to issue a report on these financial statements based on our review. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical



JALANDHAR OFFICE:

*Shop No. 4, Opp. Hotel Sky Lark, Near Syndicate Bank, Jalandhar City Ph: 0181-4656528, 9855056528 email: Abhilashi.inderjit@gmail.com

*296, New Jawahar Nagar, Jalandhar

CHANDIGARH:

*H. NO. 3110, Sector 40-D, Chandigarh





and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement but there are some non-compliances by company which are as follows: -
 - There is a difference of GST turnover as per books and as per GST returns filed on GSTIN portal amounting to Rs. 1.50 Crore for the half year ended on 30/09/2023, but as per explanation provided to us by the company officials, they are working to resolve this difference and difference will be resolved by filing amendment in monthly GST returns to be filed by company for the month of October, 2023.
 - The company has provided provision for gratuity on estimated basis and not based on valuation by registered Actuary but as per explanation provided by company officials, they will revise the provision for gratuity by getting actuarial valuation in due course of business.
 - ESI and EPF for the month of September, 2023 is not deposited fully but as per explanation provided by company officials it will be deposited in due course of business.

For Abhilashi & Co.
Chartered Accountants
(Kuljeet Singh)
Partner
Membership Number 530259
UDIN: 23530259BGXDKN4429

Place of signature: JALANDHAR

Date: 09/11/2023



*Shop No. 4, Opp. Hotel Sky Lark, Near Syndicate Bank, Jalandhar City Ph: 0181-4656528, 9855056528 email: Abhilashi.inderjit@gmail.com

*296, New Jawahar Nagar, Jalandhar

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*H. NO. 3110, Sector 40-D, Chandigarh



Newjaisa Technologies Limited (Formerly Known as Newjaisa Technologies Private Limited) Statement of Unaudted Financial Results for the Half Year Ended 30th September 2023 CIN: U32106KA2020PLC134935

Registered Address : 207/R2 2nd Cross Road IC Industrial Estate Bikasinura Main Road, Off Kanakuura Road, Bangalore

Particulars Particulars	As on Half year 30.09.2023	Corresponding Half year 30.09.2022	Previous Half year 31.03.2023	Year Ended 31.03.2023 In Rs Lakhs	
	In Rs Lakhs	In Rs Lakhs	In Rs Lakhs		
	Unaudited	Unaudited	Audited	Restated Audited	
Revenue:		w wentered	\$10 March 6 20 Car		
Revenue from operations	2,615.44	1,408.40	3,044.58		
Less: Purchases of traded goods	1,459.27	807.24	1,712.94		
Gross Margins	1,156.17	601.16	1,331.64	1,932.80	
Expenses:			0.000	00000	
Employee benefits expenses	346.97	134.34	333.74		
Other expenses	403.57	195.30	392.73		
Depreciation and amortisation expense	2.49	1.64	2.08		
Total	753.03	331.28	728.55	1,059.83	
Operating Profit Before Interest Cost	403,14	269.88	603.09	872.97	
Finance costs	51.83	16.62	37.70	54.32	
Operating Profit after Finance cost	351.31	253.26	565.39	818.65	
Other Income	1.58	-	0.25	0,25	
Profits Before exceptional Items	352.89	253.26	565.64	818.90	
Exceptional Items					
Profitsafter exceptional items before tax	352.89	253.26	565.64	818.90	
Tax expense:					
Current Tax	(63.52)	(45.59)	(101.82)	(141.13)	
Prior Year Tax			(1.92)		
Deferred tax	0.30	0.61	(0.90)		
Profit After Taxes	289.67	208.28	467.28	675.57	
Paidup Share Capital	1,184.37	36.00	36.00	1,170.70	
(Face Value 5 Rseach)					
Reserves and surplus for Previous Financial year	894.12	218.55	218.55	218,55	
Earning Per Share:					
- Basic Earning per share	2.4/5	1.87	4.19	3.03	

For Newjaisa Technologies Limited
(Formerly Knownas Newjaisa Technologies Private Limited)

Vishesh Handa Managing Director DIN: 07842847

Place: Bangalore Date: 09/11/2023 Bengaluru &

Mukunda Raghavendra
Whole Time Director
DIN: 10060386

Place Bangalore Date: 09/11/2023 Newjaisa Technologies Limited (Formerly Known as Newjaisa Technologies Private Limited)
Statement of Unaudted Financial Results for the Half Year Ended 30th September 2023
CIN: U32106KA2020PLC134935

Registered Address : 207/B2, 2nd Cross Road, IC Industrial Estate, Bikasipura Main Road, Off Kanakpura Road, Bangalore

Court Cour		As at 30.09.2023	As at 31.03.2023	
EQUITY AND LIABILITIES: Share holders' funds: Share Capital Reserves and Surplus Reserves and Surplus Reserves and Surplus Refundable Share application Money - IPO (Pending for allotment) Refundable Share application Money Ref	Particulars	INR in Lakhs	INR in Lakhs	
EQUITY AND LIABILITIES: Shareholders' funds: Share Capital Reserves and Surplus IPO PROCEEDS Share Application Money - IPO (Pending for allotment) Refundable Share application Money IRAM3.32 Non-Current liabilities: Long Term Borrowings Long Term Provisions Deferred Tax Liabilities Current liabilities: Short-Term Borrowings Trade Payables (a)Total Outstanding dues of micro enterprises and small enterprises and small enterprises and small enterprises and small enterprises Other Current Liabilities TOTAL ASSETS: Non-current assets: Property, Plant and Equipments Capital Working In Progress- Tangible Assets Capital Working In Progress- Tang			Audited	
1,184.37 36.00	FOURTY AND LIABILITIES:			
1,184,37 36,00 1,184,37 50,02 1,184,37 50,02 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,65 930.11 1,686,03 1,680,33 1,680,33 1,680,33 1,680,33 1,680,33 1,680,70 1,273,481 1,636,7				
1,686.65 930.15		1,184.37	36.00	
1,886.68 930.12		502.28	894.12	
Share Application Money - IPO (Pending for allotment) 3,993.12 14,410.20 14,410.20 14,410.20 14,410.20 18,403.32 -	10001.100.001	1,686.65	930.12	
Share Application Money - IPO (Pending for allotment) 3,993.12 14,410.20 14,410.20 14,410.20 14,410.20 18,403.32 -	IPO PROCEEDS			
14,410.20 18,403.32	Share Application Money - IPO (Pending for allotment)			
Non-Current liabilities:	Refundable Share application Money	14,410.20		
Long Term Borrowings		18,403.32		
10.83 4.8 4.		107.05		
Deferred Tax Liabilities		B	4.83	
117.84 5.1			0.27	
Current liabilities: Short-Term Borrowings 1,257.98 743.7	Deferred Tax Liabilities		5.10	
1,257.98 743.7		117.04	0.120	
Trade Payables Capital Outstanding dues of micro enterprises and small enterprises 117.45 321.7		1 257 98	743.70	
(a)Total Outstanding dues of micro enterprises and small enterprises (b)Total Outstanding dues of creditors other than micro enterprises and small enterprises (b)Total Outstanding dues of creditors other than micro enterprises and small enterprises (b)Total Outstanding dues of creditors other than micro enterprises and small enterprises (b)Total Outstanding dues of creditors other than micro enterprises (c) 117.45 (c) 119.3 (c) 121.17 (1,201.70	1	
(b) Total Outstanding dues of creditors other than micro enterprises and small enterprises Other Current Liabilities 140.10 119.3 121.17 88.6 121.17 8	Trade Payables		-	
and small enterprises Other Current Liabilities Short-Term Provisions 140.10 119.3 121.17 88.6 1,636.70 1,273.4 1,636.70 1,273.4 1,636.70 1,273.4 ASSETS: Non-current assets: Property, Plant and Equipments Capital Working In Progress- Intangible Assets Capital Work in progress - Tangible Assets Other Non-Current Assets Current assets: Inventories 1,890.90 1,282.5 Current assets: Inventories Trade Receivables Cash and Bank Balances Short-Term Loans and Advances Escrow Account(IPO Money) 119.3 121.17 88.6 140.10 127.3.4 140.10 12	(a) Total Outstanding dues of micro effectives and small effectives		201 50	
Other Current Liabilities 140.10 119.3 Short-Term Provisions 121.17 88.6 1,636.70 1,273.4 1,636.70 1,273.4 21,844.51 2,208.7 ASSETS: Non-current assets: Property, Plant and Equipments 33.59 36.0 Capital Working In Progress- Intangible Assets 24.00 4.5 Capital Work in progress - Tangible Assets 463.72 82.33 10.6 Other Non-Current Assets 603.65 51.2 Current assets: 1,890.90 1,282.5 Inventories 1,890.90 1,282.5 Trade Receivables 555.96 572.5 Cash and Bank Balances 18.08 140.5 Short-Term Loans and Advances 372.60 161.8 Escrow Account(IPO Money) 21,240.86 2,157.4	(b) Total Outstanding dues of creditors other than intero enterprises	117.45	321.72	
TOTAL 1,636.70 1,273.4		140.10	119.38	
TOTAL 21,844.51 2,208.7 ASSETS: Non-current assets: Property, Plant and Equipments 33.59 36.0 Capital Working In Progress- Intangible Assets 24.00 4.5 Capital Work in progress - Tangible Assets 463.72 Other Non-Current Assets 82.33 10.0 Current assets: Inventories 1,890.90 1,282.7 Cash and Bank Balances 555.96 572.7 Cash and Bank Balances 18.08 140.7 Short-Term Loans and Advances 18,403.32 21,240.86 2,157.8		121.17	88.68	
ASSETS: Non-current assets: Property, Plant and Equipments Capital Working In Progress- Intangible Assets Capital Work in progress - Tangible Assets Other Non-Current Assets Current assets: 1,890.90 1,282.5 Current assets: 1,890.90 1,282.5 Cash and Bank Balances Trade Receivables Cash and Bank Balances Short-Term Loans and Advances Escrow Account (IPO Money) 21,240.86 2,157.4	DHOUR-TEITH FIGARDIOUS			
ASSETS: Non-current assets: Property, Plant and Equipments Capital Working In Progress- Intangible Assets Capital Work in progress - Tangible Assets Other Non-Current Assets Current assets: Inventories Inventories Trade Receivables Cash and Bank Balances Short-Term Loans and Advances Escrow Account(IPO Money) 33.59 36.0 4.5 24.00 4.5 603.72 603.65 51.2 1.890.90 1.282.5 555.96 572.5 18.08 140.3 161.8 161.8 161.8 21,240.86 22,157.8		1,636.70	1,273.48	
Non-current assets: 33.59 36.0 Property, Plant and Equipments 24.00 4.5 Capital Working In Progress- Intangible Assets 463.72 Capital Work in progress - Tangible Assets 82.33 10.6 Other Non-Current Assets 603.65 51.2 Current assets: 1,890.90 1,282.5 Inventories 1,890.90 1,282.5 Trade Receivables 555.96 572.5 Cash and Bank Balances 18.08 140.5 Short-Term Loans and Advances 372.60 161.8 Escrow Account(IPO Money) 21,240.86 2,157.4	TOTAL	21,844.51	2,208.70	
Non-current assets: 33.59 36.0 Property, Plant and Equipments 24.00 4.5 Capital Working In Progress- Intangible Assets 24.00 4.5 Capital Work in progress - Tangible Assets 463.72 82.33 10.6 Other Non-Current Assets 603.65 51.2 Current assets: 1,890.90 1,282.5 Inventories 1,890.90 1,282.5 Trade Receivables 555.96 572.5 Cash and Bank Balances 18.08 140.5 Short-Term Loans and Advances 372.60 161.8 Escrow Account (IPO Money) 18,403.32				
Property, Plant and Equipments 33.59 36.0 Capital Working In Progress- Intangible Assets 24.00 4.5 Capital Work in progress - Tangible Assets 463.72 82.33 10.6 Other Non-Current Assets 603.65 51.2 Current assets: 1,890.90 1,282.5 Inventories 1,890.90 1,282.5 Trade Receivables 555.96 572.5 Cash and Bank Balances 18.08 140.5 Short-Term Loans and Advances 372.60 161.8 Escrow Account (IPO Money) 21,240.86 2,157.4				
Capital Working In Progress- Intangible Assets 24,00 4.5 Capital Work in progress - Tangible Assets 463.72 82.33 10.6 Other Non-Current Assets 603.65 51.2 Current assets: 1,890.90 1,282.5 Inventories 555.96 572.5 Cash and Bank Balances 18.08 140.5 Short-Term Loans and Advances 372.60 161.8 Escrow Account (IPO Money) 18,403.32 21,240.86 2,157.4		33.59	36.08	
Capital Work in progress - Tangible Assets 463.72 Other Non-Current Assets 82.33 10.6 603.65 51.2 Current assets: 1,890.90 1,282.3 Inventories 1,890.90 1,282.3 Cash and Bank Balances 555.96 572.3 Cash and Bank Balances 18.08 140.3 Short-Term Loans and Advances 372.60 161.8 Escrow Account (IPO Money) 18,403.32 21,240.86 2,157.4	Capital Working In Progress- Intangible Assets	24.00	4.50	
Other Non-Current Assets 82,33 10.6 603.65 51.2 Current assets: 1,890,90 1,282.3 Inventories 1,890,90 1,282.3 Trade Receivables 555,96 572.2 Cash and Bank Balances 18,08 140.3 Short-Term Loans and Advances 372.60 161.8 Escrow Account(IPO Money) 18,403.32 21,240.86 2,157.4	Capital Work in progress - Tangible Assets	463.72	*	
Current assets: 1,890.90 1,282.3 Inventories 1,890.90 1,282.3 Trade Receivables 555.96 572.3 Cash and Bank Balances 18.08 140.3 Short-Term Loans and Advances 372.60 161.8 Escrow Account(IPO Money) 18,403.32			TOTAL PROPERTY.	
Inventories		603.65	51.24	
Trade Receivables 555.96 572 Cash and Bank Balances 18.08 140 Short-Term Loans and Advances 372.60 161.8 Escrow Account(IPO Money) 18,403.32 21,240.86 2,157.4	Current assets:	300 1 200 20 10 10 10 10 10		
Trade Receivables	Inventories		The second second	
Cash and Bank Balances 18.08 140.1 Short-Term Loans and Advances 372.60 161.8 Escrow Account(IPO Money) 18,403.32 2,157.4	Trade Receivables	1		
Escrow Account(IPO Money) 18,403.32 21,240.86 2,157.	Cash and Bank Balances	and the second second		
21,240.86 2,157.		17470777677	A CONTRACTOR OF THE CONTRACTOR	
2000	Escrow Account(IPO Money)	18,403.32		
70741 21 844 51 2 208		21,240.86	2,157.45	
IUIAL LIGHTON	TOTAL	21,844.51	2,208.70	

For Newjaisa Technologies Limited

(Formerly Known as Newjaisa Technologies Private Limited)

Vishesh Handa Managing Director DIN: 07842847

Place : Bangalore Date : 09/11/2023 Bengaluru W

Mukunda Raghavendra
Whole Time Director
DIN: 10060386

Place Bangalore Date: 09/11/2023 Newjaisa Technologies Limited (Formerly Known as Newjaisa Technologies Private Limited)
Statement of Unaudted Cash flow statement for the half year ending 30th September 2023
CIN: U32106KA2020PLC134935

Registered Address: 207/B2, 2nd Cross Road, JC Industrial Estate, Bikasipura Main Road, Off Kanakpura Road, Bangalore

A	PARTICULARS	Half Year Ended 30.09.2023 INR in Lakhs(Unaudited)		Year Ended 31.03.2023	
	CASH FLOW FROM OPERATING ACTIVITIES	- Industry		INR in Lakhs(Audited)	
	Profit After Tax	289.67		675.57	
	Adjustment For Non-Cash & Non Operating Items: Tax Expense			0/3.5/	
	Interest Income	63.22		143.34	
	Gratuity			110.01	
	Leave encashment	6.00		1.75	
	Balance written off	1	1	1.55	
		1	1		
	Depreciation Communication	2.49		3.72	
	Operating Profit before Working Capital Changes		361.38	0.02	824.3
	Adjustment for Working Capital:		1111		Omi.
	(Increase)/Decrease in Trade Receivables				
	(Increase)/ Decrease in Short Term Loans and Advances	16.21		-424.61	
	(Increase)/Decrease in Inventories	-210.78		-138.71	
	(Increase)/Decrease in Long Term Loans and Advances	-608.15		-936.27	
	Increase/(Decrease) in Other Current Liabilities	-71.67		-1.66	
	Increase/(Decrease) in Short term Provisions	20.72		11.17	
	Increase/(Decrease) in Trade Payables	32.49		77.18	
	, , , , , , , , , , , , , , , , , , , ,	-204.27		321.72	
	Net Cash Generated from Operations (A)		-1,025.45		-1,091.1
			-664.06	1	-266.8
	Less: Tax paid	ł	(63.52)		
		1	(03.32)	1	-143.0
	Net Cash from Operating Activities (A)		-727.58		-409.88
	CASH FLOW FROM INVESTING ACTIVITIES				
	Addition to Property, Plant and Equipment		i		
	Property, Plant and Equipment under Work In Progress	-19.50		-14.7	
Interest Income	Interest Income	-463.72		-4.5	
	Net Cash used in Investing Activities (B)		-483,23		-19.2
	CASH FLOW FROM FINANCING A COMMENT			ĺ	-19.2
	CASH FLOW FROM FINANCING ACTIVITIES: Increase/(Decrease) in Share Capital		1		
IPO	IPO application money received	500.01			
	IPO application money received-Refundable	3,993.12			
	Increase/(Decrease) in Short-Term Borrowings	14,410.20			
	Increase/(Decrease) in Long-Term Borrowings	514.28		561.89	
Less: Issue Expenses Net Cash from Net Increase in Cash and Cash I	Less: Issue Expenses	107.05	'''		
	Net Cash from Financing Activities (C)	33.14			
	Total Cash from Financing Activities (C)		19,491.52		561.89
	Net Increase in Cash and Cash Equivalents (D)=(A+B+C)		10 300 71	ı	
-1	Cash and Cash Equivalents at the Beginning of the year (F)		18,280.71		132.8
-	Cash and Cash Equivalents at the End of the year (D)+(E)		140.71 18,421.40		7.91
1			10,421.40		140.71
1	Components of Cash and Cash Equivalents:				
Т	Cash in Hand			25	
- 1-	Bank Balance		18,421.40	-	7.40 (24
1	TOTAL		18,421.40		140.71

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Bengaluru

Vishesh Handa Managing Director DIN: 07842847

Place: Bangalore Date: 09/11/2023

Mukunda Ragh Whole Time Director DIN: 10060386

Place Bangalore Date: 09/11/2023