Mirza International Limited A-7, Mohan Coop. Indl. Estate, Mathura Road New Delhi - 110044 (India) Ph. +91 11 4095 9500 / 9501 CIN : L19129UP1979PLC004821 Email : marketing@mirzaindia.com Website : www.mirza.co.in

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001

Scrip Code: 526642

National Stock Exchange of India Limited

Exchange Plaza, Plot no. C-1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai 400 051

NSE Symbol: MIRZAINT

Subject: Disclosure under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 - Update on REDTAPE LIMITED ______ Publication of Statutory Advertisement before listing and trading approval

Dear Sir/Ma'am,

REDTAPE Limited ("REDTAPE") has informed about Newspaper Advertisement published in connection with the proposed listing and trading of equity shares of REDTAPE Limited on the Stock Exchanges i.e., BSE Limited (BSE) and National Stock Exchange of India Limited (NSE), pursuant to the Scheme of Arrangement.

We would like to inform you that this information is not related to the Mirza International Limited (the "Company"). This disclosure of information is for shareholders of REDTAPE Limited and we are filing this information as facilitator for disclosure of Newspaper Advertisements of REDTAPE, without any responsibility on the part of the Company and its employees.

Copy of aforesaid Newspaper Advertisement is enclosed herewith.

Request you to take the same on your records.

Thanking you.

Yours faithfully, For **Mirza International Limited**

Harshita Nagar Company Secretary & Compliance Officer

Encl: a.a.

Encl.: as above

Off The Hook





Registered & HO : 14/6, Civil Lines, Kanpur - 208 001 (Uttar Pradesh) Ph. +91 512 253 0775 Fax. +91 512 253 0166 Email : info@mirzaindia.com Website : www.mirza.co.in

THIS IS A PUBLIC ANNOUNCEMENT IN COMPLIANCE WITH SEBI CIF OFFER TO AQUIRE, PURCHASE OR SUBSCRIBE TO SEC					st-Scheme: Shareholding pati		-		tails of its pr	moter gro	ıp shareholding,	group compa	nies						
				Cat-	t- Category of	No of	No of	f No of	No of		o Shareholding		of Voting Right		No of Shares	Shareholding	Number of	Number of	Number of
REDT	APE			eg- ory	, Shareholder	Share holders	fully paid u equity share held	paid-u y equity s shares	Deposito	- 1	total no of shares (As a % of	in eacl	h class of sec	urities	Underlying Outstanding convertible securities (Including	as a % assuming full conversion of convertible Securities (as a percentage		Shares pledged or other- wise encum-	equity shares held in demate- rialized
REDTAPE (A Company incorporated under the pro Regd. Office: Plot No. 08, Sector 90, Noida 201 CIN: U74101UP20 Phone No.: 0120-6994444, E-Mail:										Voting Rights Class Tota Y	Total as a % of (A+B +C)	Warrants)	of diluted share capital)	No. As a % of total Shar es held	% of total Shar es	form			
Website: www. PUBLIC ANNOUNCEMENT FOR THE ATTENTION C				(I)	(II)	(111)	(IN	V) (N	′) (VI)	(VII)	(VIII)		(IX)		(X)	(XI)	(XII)	(XIII)	(XIV)
STATUTORY ADVERTISEMENT ("ADVERTISEMENT") IN COMPLIANCE WITH PARA III (A) (5) OF ANNEXURE I DATED MARCH10, 2017, AND PARA 5 OF PART II (A) OF SEBI MASTER CIRCULAR NO.SEBI/HO/CFD/DIL1/CIR 19(7) OF THE SECURTIES CONTRACTS (REGULATION) RULES, 1957 PURSUANT TO GRANT OF RELAXATION 1957 ("SCRR") PURSUANT TO THE SCHEME OF ARRANGEMENT OF RTS FASHIONS PRIVATE LIMITED, N COMPANIES ACT, 2013, THE COMPANIES (COMPROMISES, ARRANGEMENTS AND AMALGAMATIONS) ARRANGEMENT").	(C) (C1) (C2)	Promoter & Promoter Group Public Non Promoter- Non Public)) Shares underlying DRs 2) Shares held by Employes Trusts Trusts Total:	11 71412 0 0 71423	991785 390233 0 0 0 138201	359 0 0 0	0 0 0 0 0	991785 390233 0 0 138201	59 28.24 NA 0.00	99178541 39023359 0 0 138201900		0.00	0	71.76 28.24 0 0 100.00	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0	99178541 38604762 0 0 137783303			
This Advertisement does not include the complete information of the Company, including its business, operations, as websites of the Company, BSE Limited and the National Stock Exchange of India Limited, at www.redtape.com, www.b					De II - Statement showing sha	reholding	pattern	of the Prom	oter and Pro	noter Grou	p								
as ascribed to them in the Information Memorandum.					t- Category & Name of Shareholder	PAN	No of Share		lo of No artly Sha		tal no Sharehol Shares as a %		er of Voting Ri ach class of se		No of Shares Underlying	Shareholding as a % assuming	Number of Locked	Number of Shares	Number of equity
About the Scheme of Arrangement The Hon'ble National Company Law Tribunal, Allahabad, vide its Order dated February 21, 2023 had approved the S	theme of Arrangement of RTS Fashions Private Li	imited ("the Transferor Cor	mpany"), Mirza International Limited	ory	n		holders		quity Depo	sitory (Held total m V+V of shar	es			Outstanding convertible	full conversion of convertible	in Shares	pledged or other-	shares held in
("the Transferee Company"), REDTAPE Limited ("the Resulting Company"/ "the Company"/ "REDTAPE") and their res	pective shareholders and creditors								nares Reco neld	ipts	+VI) (calculate per SCF 1957 (VIII	RR,			securities (Including Warrants)	Securities (as a percentage of diluted		wise encum- bered	demate- rialized form
The Scheme is operative from the Appointed Date i.e., January 1, 2022. However, it is effective from the date of comp of Companies, Kanpur, i.e., February 25, 2023.	letion of filing of the certified copies of the Order of	f the National Company La	aw Tribunal Order with the Registrar								a % o (A+B+C	f			marranto,	share capital) (VII)+(X) As a		borou	
Scheme of Arrangement is framed in terms of the provisions of sections 230, 232 and 66 of the Companies Act, 2013 if any.	the Companies (Compromises, Arrangements and	Amalgamations) Rules, 2	016and other applicable provisions,									No of	Voting Rights			% of (A+B+C2)	No. As a % of	No. As a % of	
The Scheme of Arrangement provides for (i) Amalgamation of RTS Fashions Private Limited with Mirza International into REDTAPE Limited; and issue of shares by REDTAPE Limited to the Shareholders of Mirza International Limited in (iv) Other matters connected with the aforesaid Amalgamation and De-merger.												Class X Equity	Cla Tota ss Y	as a % of (A+B +C)			total Share s held	total Share	
Pursuant to the aforesaid Scheme of Arrangement, REDTAPE Limited is proposed to be listed at BSE Limited ("BS Exchange Board of India (SEBI) vide their letter dated 18th July, 2023 for the relaxation from the applicability of rule 1			ant of permission by Securities and	(1)	(I) Indian	(II)			(V) (V		VII) (VIII)		(IX)	<u> </u>	(X)	(XI)	(XII)	(XII	
A. Name of the Company: REDTAPE Limited				(a)	Individuals/Hindu undivided Family			80842861	0 0		42861 58.50			861 58.50	0	58.50	0 0	0 0	80842861
B. Address of the Registered and Corporate Offices of the Company:					Fauzia Mirza Tasneef Ahmad Mirza		1 1	50000 9503504	0 0	195	0000 0.04 03504 14.11	19503504		504 14.11	0	0.04		0 0	
Registered and Corporate Office: Plot No. 08, Sector 90, Noida 201 301, Gautam Buddha Nagar, Uttar Pradesh	Factory Address: Bulkland, UPSIDC Industrial Area, Site II,	Unnao – 209 801			Tauseef Ahmad Mirza Shahid Ahmad Mirza		1 2	2236413	0 0	220	36413 16.09 85875 15.98	22085875	5 0 220858	413 16.09 875 15.98	0	16.09 15.98	0 0	0 0	22236413 22085875
C. Details of Change of Name and Object Clause:					Haya Mirza Shuja Mirza		1	19500 11104149	0 0	111	0500 0.01 04149 8.03		9 0 111041	149 8.03	0	0.01 8.03	0 0	0 0	11104149
REDTAPE Limited is a company incorporated and registered as a Public Limited Company under the Compani Companies, Central Registration Centre on behalf of Registrar of Companies, Kanpur, Uttar Pradesh. There has			C156659, issued by the Registrar of		Nida Mirza Firdaus Amin			2220 50000	0 0	5	220 0.00 0000 0.04	50000	0 5000		0	0.00	0 0	0 0	
The Object Clause of the Company was amended through special resolution of members passed on Februa U74101UP2021PLC156659 to the Company.			our, Uttar Pradesh issued new CIN	(b)	Iram Mirza Yasmin Mirza Central Government/			21000 5770200 0	0 0 0 0 0 0	57	000 0.02 0200 4.18 0 0.00	5770200		00 0.02 200 4.18 0.00	0 0 0	0.02 4.18 0.00	0 0 0 0 0 0	0 0 0 0 0 0	21000 5770200 0
The present main objects of REDTAPE Limited, as set out in its Memorandum of Association, are as follows:				(c)	State Government(s) Financial Institutions/Banks		0	0	0 0		0 0.00		0 0	0.00	0	0.00	0 0	0 0	0
 To manufacture, procure, buy, sell, market, import, export, trade, retail and to otherwise deal in all kinds of in all kinds of raw material, consumables required to manufacture the aforesaid items such as hide, leath manufacture of footwear and accessories. 					Any Other Sub-Total (A)(1) Foreign Individuals (Non-Resident				0 0 0 0	808	0 0.00 42861 58.50 35680 13.27	80842861			0 0 0	0.00 58.50 13.27	0 0 0 0 0 0		0 80842861 18335680
To manufacture, procure, buy, sell, market, import, export, trade, retail and to otherwise deal in all kinds of g scent, fragrance, personal hygiene products, grooming products and other accessories and to otherwise de				(4)	Individuals/Foreign Individua Rashid Ahmed Mirza	ls	1 1	8335680	0 0	183	35680 13.27	18335680	0 0 183356	680 13.27	0	13.27	0 0	0 0	18335680
To manufacture, procure, buy, sell, market, import, export, trade, retail and to otherwise deal in all kinds of supplements and to otherwise deal in all kinds of raw material, consumables required to manufacture the af		neries and equipment, spo	orts goods & gear, health & nutrition	(b) (c) (d)	Government Institutions Foreign Portfolio Investor		0 0 0		0 0 0 0 0 0		0 0.00 0 0.00 0 0.00	0	0 0 0 0 0 0	0.00	0 0 0	0.00 0.00 0.00	0 0	0 0 0 0 0 0	0
 To establish, develop, manage, run, own, engage or otherwise deal in retail business, wholesale busines portals, online and offline stores, virtual trading, discount stores and franchise. 	, e-commerce, physical stores, retail outlets, who	lesale outlets, warehouse	s, e-commerce platforms, e-market	(e)	Any Other		0	0	0 0		0 0.00	0	0 0	0.00	0	0.00	0 0	0 0	0
D. Capital structure					Sub-Total (A)(2) Total Shareholding of Pror	noter	0 11 9	0 9178541	0 0 0 0	991	0 0.00 78541 71.76	0 99178541	0 0 1 0 991785	0.00 541 71.76	0	0.00 71.76	0 0 0 0	0 0 0 0	0 99178541
Capital structure of the Company before and after the Scheme of Arrangement is as follows:				E	and Promoter Group (A)=(<i>x</i>) Names of ten largest share		the Com	pany inclu	ling number	and perce	itage of shares h	eld by each of	f them, their in	nterest, if an	וע:				
Share Capital	Number of Shares	Pre-Scheme	Amount (Rs.)	l!—	S.No. Name				uity Shares of	-	-	%		nterest					
Authorized Share Capital Equity Shares of face value of Rs. 2/- each	50,000	r	1,00,000		1 Mr. Tauseet 2 Mr. Shahid					2,22,36,41 2,20,85,87		16.09 15.98		romoter romoter					
Issued, Subscribed and Paid-Up Share Capital Equity Shares of face value of Rs. 2.4 each*	50,000		1,00,000		3 Mr. Tasneet 4 Mr. Rashid		-			1,95,03,50 1,83,35,68		14.11 13.27		Promoter Promoter, Dire	ector				
Share Capital		Post-Scheme	1,00,000		5 Mr. Shuja M 6 Ms. Yasmin					1,11,04,14 57,70,20		8.03 4.18		romoter Gro	oup, Managing D oup	Director			
Authorized Share Capital	Number of Shares		Amount (Rs.)		7 HDFC Sma 8 Ms. Maria H		d			56,04,02		4.05 0.81			onal Shareholde				
Equity Shares of face value of Rs. 2/- each 9% (Non-Cumulative) Compulsorily Redeemable Preference shares of face value of Rs. 2/- each	15,00,50,000 50,000		30,01,00,000		9 Ms. Wasia 10 Ms. Sabiha		1			8,48,82 8,18,82		0.61 0.59			omoter Public S omoter Public S	,			
3. (NOI-Cultinuary) Computing Requestion Preference shares of race value of Rs. 21-each Issued, Subscribed and Paid-Up Share Capital Equity Shares of face value of Rs. 2(- each*	13,82,01,900		27.64.03.800		Interest of top 10 sharehold	ers: Direc	tors may	also be rega	rded as intere	sted in the	quity Shares, if a	ny, held by ther	m or that may b	be subscribe	ed by or allotted	to the companies,	firms, trusts, i	n which they ar	e interested as
9% (Non-Cumulative) Compulsorily Redeemable Preference Shares of face value of Rs. 2/- each***	50,000		1,00,000		directors, members, partners, as stated in the "Related Part													ect of the said \$	Shares. Except
 The entire Pre-Scheme Equity Capital was cancelled pursuant to the Scheme of Arrangement. * 13,82,01,900 Equity Shares were allotted by REDTAPE Limited on March 31, 2023, pursuant to the Scheme (f Arrangement, to the shareholders of Mirza Intern	ational Limited. on record	date i.e., March 29, 2023 as per the	G. I	Details of Promoters of the C	ompany													
Share Entitlement Ratio of 1:1. ***9% (Non-Cumulative) Compulsorily Redeemable Preference Shares Rs. 2/- each are not proposed to be liste	-				Name & Details of Promoter	ſS		E	lucational Q	alification	& Experiences								
E. Shareholding Pattern					Mr. Rashid Ahmed Mirza Address: Villa 122, Parkways	, Dubai Hil	ls, Dubai									ned growth and suc se extends across Ir			
Pre-Scheme: Shareholding pattern giving details of its promoter group shareholding, group companies					Mr. Shahid Ahmad Mirza			м	anagement. H	e is respon	ible for the overal	management	of the company	у.		f about four decade			
Table I - Summary Statement holding of specified securities					Address: 14/6, Civil Lines, Ka Mr. Tauseef Ahmad Mirza	npur 208 (001	e>	pertise in Lea	her Techno	ogy.				-	re than three decade		-	
Cat- g- g- Category No of No of No of Total No Share- Nu Nu Sg- g- of Share- Share- Share- Share- Share- Nu Share- Nu Nu		harehol- Number of ng as a % Locked in	Number of Number of Shares pledged equity Shares		Address: G-1, Maharani Bagh New Delhi 110 065	ı, Sriniwas	puri,									m-solving abilities.			-
eg- of Share- Share fully Partly Shares of Shares hold- ory holder holders paid up paid-up Under Held ing as comity by the comity by the comity a %	Underlying a		or otherwise held in		Mr. Tasneef Ahmad Mirza			M	. Tasneef Ahr	ned Mirza h	olds a Degree in L	eather Technol	logy from the re	enowned Le	eicester Univers	ity of UK. A Leather	r Technologis	having an exp	erience of over

ory	holder	holders	paid up equity shares held	paid-up equity shares held	Und lyin Depo itor	g (VII) = s- (IV)+(V)	ing as a %) of tota no of	al				outs con	standing ful		Shar	es	or oth encu			held in naterialized form	Mr. Tasneef Ahmad Mirza Address: 14/6, Civil Lines, Kanpur 208 001
			lielu	neid	Recei		(As a of (A+ +C2)	es % •B				(Ind Wa ent dilu	cluding Se arrants) (a tage of uted sh-	ecurities s a perc-							H. Name and details of Board of Directors (exper Name, Father's Name, Address, Occupation
								No of	Voting Ri	ghts	Total as a % of	are	capital)	No		s a % f total	No.	As a sof tota			Mr. Rashid Ahmed Mirza 00 S/o Late Mr. Irshad Mirza
								Class X Equity	Class Y	Total	(A+B+C)					hares held		Share held			Villa 122, Parkways, Dubai Hills, Dubai Business
(I)	(II)	(111)	(IV)	(V)	(VI)	(VII)	(VIII))	(IX	5)			(X)	(XI)	(XI	I)		XIII)		(XIV)	
	Promoter & Promoter Group Public	7	50000 0	0	0	50000 0	100	50000 0	0	50000 0	100 0		0	100 0 0 0	+	0	0	0	_	50000 0	
(C) (C1)	Non Promoter- Non Public Shares underlying																				Mr. Shuja Mirza 0 S/o Mr. Rashid Ahmed Mirza
	D Rs Shares held by	0	0	0	0	0	0	0	0	0	0		0	0 0	+	0	0	0		0	Villa 122, Parkways, Dubai Hills, Dubai
	Employees Trusts	0	0	0	0	0	0	0	0	0	0		0	0 0	_	0	0	0	_	0	Business
	Total:	7	50000	0	0	50000	100.0	0 50000	0	50000	100.00		0 1	100.00 0		0	0	0.0	0	50000	Mr. Arvind Verma S/o Mr. Balbir Singh Verma
Tabl	e II - Statement showing sha	areholding PA			oter and Pi		Total No	Shareholdi	Ni		(atia a Diah	4-	No of Shares	s Shareholdi		Num		Nu	mber	Number	R/o - A-602, Stellar Greens Apartment, Plot No. D-6, Sector- 44, Noida, Gautam Buddha Nagar 201 301
ego- ry			Sha holde	re fully	Partly paid-up equity shares held	No of Shares Underlying Depository Receipts	of Shares Held (IV+V+VI)	as a % of to no of shar (calculated per SCRR 1957 (VIII As a % o	otal h es as , f	eld in ea	Voting Righ ch class of irities		Underlying	as a % ass ming full cor sion of con ertible Secur (as a percen of diluted sh	iver- iver- iteis tage nare	of Lo in Sh	cked	of S ple or ot en	hares dged herwise cum- ered	of equity shares	Service Mr. Narendra Prasad Upadhyaya S/o Mr. H.P. Upadhyaya R/o 302, Concord Apartment, Swarup Nagar, Kanpur 208002 Service
			_					(A+B+C2		of Voting		otal		capital) (VII) As a % of (A+B+C2)	ŧ.	No.	As a %	No.	As a		Mr. Sanjay Bhalla S/o Shri Naresh Chander Bhalla R/o A-8 Nizamuddin West, Hazrat Nizamuddin, Delhi 110013
									Class X Equit	s Class Y	, Total	is a 6 of A+B +C)					of total Share s held		% of total Share s held		Business Dr. Yashvir Singh S/o Mr. Dhoom Singh R/o A-403, Sector-19, Noida, Gautam Buddha
	(I)	(II)	(111)	(IV)	(V)	(VI)	(VII)	(VIII)			X)		(X)	(XI)		(X	II)	(XI	l)	(XIV)	Nagar, Uttar Pradesh 201301 Business
(1) (a)	Indian Individuals/Hindu undivided Family		0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	Mr. Subhash Sapra S/o Mohan Lal Sapra R/o 38, Ring Road,
(b)	Central Government/ State Government(s)		0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	Lajpat Nagar 3, Delhi 110 024 Professional
. ,	Financial Institutions/ Banks		0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	Dr. Rajshree Saxena D/o Karuna Shanker Saxena R/o, Flat NO. 612, Anand Aishwarya
	Any Other Mirza International Limited along with Six Nominee Shareholders		7	50000	0	0	50000	100.00	50000	0	50000 10	0.00	0	100.00		0	0	0	0	50000	Apartment, Civil Lines, Kanpur 208 001 Professional Notes:
	Sub-Total (A)(1)		7	50000	0	0	50000	100.00	50000	0	50000 10	0.00	0	100.00		0	0	0	0	50000	 Mr. Narendra Prasad Upadhyaya (DIN 0 ii. In the meeting held on 17th July, 2023, the Delhi- 110085 Occupation: Service, Date
(2)	Foreign																		0		1st August, 2023. Ms. Sunanda is a Pos
	Individuals (Non-Resident Individuals/Foreign Individuals Government	s	0	0	0	0	0	0	0	0		0	0	0		0	0	0	0	0	other managerial positions. Ms. Sunand any present of past directorship in any c BRIEF PROFILE AND EXPERIENCE OF DIRECT
	Institutions		0	0	0	0	0	0	0	0	_	0	0	0	_	0	0	0	0	0	Mr. Rashid Ahmed Mirza
<u> </u>	Foreign Portfolio Investor		0	0	0	0	0	0	0	0		0	0	0		0	0	0	0	0	Mr. Rashid Ahmed Mirza has been a Found experience of more than four decades, his ex
	Any Other Sub-Total (A)(2)		0	0	0	0	0	0	0	0		0	0	0		0	0	0	0	0	Mr. Shuja Mirza Mr. Shuja Mirza is a graduate in Science from
Tota	I Shareholding of Promoter Promoter Group (A)=(A)(1)		7	50000	0	0	50000	100.00	50000	0	50000 10	-	0	100.00		0	0	0	0	50000	Operations, Product Design, Development an international markets, he is responsible for dir Mr. Arvind Verma
	TAPE Limited was a Wholly-ov	wned Subs	sidiary of N	firza Internat	ional Limite	d (the 'Transfere	ee Company') and entire E	quity Shar	re Capital	of the Com	bany w	vas held by th	he Transferee (Comp	bany ar	nd its 6 (Six) no	minee :	shareholders.	Mr. Arvind Verma has vast experience of Sale brand is always held in high esteem in the m Markets.

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Name Fatheria Name Address Committee		cluding current / p	Data of Disti	Current Position held in Other	Past Position held in Companies
Name, Father's Name, Address, Occupation	DIN	Designation	Date of Birth	Companies excluding the Company	Past Position neid in Companies
Mr. Rashid Ahmed Mirza	00049009	Chairman,	26.01.1957	i Aarem Heights Private Limited	i. Jagran Prakashan Limited (18/11/2005 to 31/07/2014)
S/o Late Mr. Irshad Mirza		Non- Executive		ii.Emgee Projects Private Limited	ii. Genesis Agrofoods Private Limited (05/05/2006 To 19/06/2010)
		Director		iii.Genesis Infraprojects Private	iii. Hi-Life Fabricators Private Limited (Amalgamated Into Mirza International Limited)
Villa 122, Parkways, Dubai Hills, Dubai				Limited	iv. Kanpur - Unnao Leather Clusterdevelopment Company Limited (14/01/2012 To 21/07/2015)
Business					v. RTS Fashions Private Limited (Amalgamated Into Mirza International Limited)
Duanteaa					vi. Achee Shoes Private Limited (Converted to LLP)
					vii. Euro Footwear Private Limited (01/05/2010 To 31/10/2012)
					viii. Mirza Holdings Private Limited (Converted to LLP)
					ix. All India Footwear Manufacturers Andretailers Association (06/01/2011 To 08/07/2014)
					x. Mirza International Limited (05/09/1979 till 18/07/2023)
Mr. Shuja Mirza	01453110	Managing	23.01.1981	i. Aarem Heights Private Limited	i. Genesis Agrofoods Private Limited (06/01/2014 To 23/01/2017)
S/o Mr. Rashid Ahmed Mirza		Director		ii.Genesisriverview Resorts Private	ii. Red Tape International Private Limited (Converted to LLP)
				Limited	iii. Mirza Holdings Private Limited (Converted to LLP)
Villa 122, Parkways, Dubai Hills, Dubai					iv. Granule Infra India Private Limited (Strike Off)
					v. Genesisfootwear Enterprises Privatelimited (Amalgamated)
Business					vi. Mirza International Limited (01/06/2019 till 18/07/2023)
Mr. Arvind Verma	09429834	Whole-time	08.01.1974	N.A.	
S/o Mr. Balbir Singh Verma	09429834	Director	08.01.1974	N.A.	
R/o - A-602, Stellar Greens Apartment, Plot No.					N.A.
D-6, Sector- 44, Noida, Gautam Buddha Nagar					
201 301					
Service Mr. Narendra Prasad Upadhyaya					
	00049196	Independent	10.01.1949	i.Mirza Charitable Hospital Limited	Mirza International Limited (01/04/1997 till 18/07/2023)
S/o Mr. H.P. Upadhyaya		Director			
R/o 302, Concord Apartment, Swarup Nagar, Kanpur 208002					
Service					
Mr. Sanjay Bhalla	00699901	Independent	14.12.1959	i.Mirza International Limited	N.A.
S/o Shri Naresh Chander Bhalla		Director	14.12.1000	ii.Silver Spark Private Limited	1 Mar 10.
R/o A-8 Nizamuddin West, Hazrat Nizamuddin,				iii.Kasi 1981 Alumni Foundation	
Delhi 110013					
Business					
Dr. Yashvir Singh	00049360	Independent	03.02.1947	Mirza International Limited	i. Akhileshwar technology private limited (strike off)
S/o Mr. Dhoom Singh		Director	00.02.1047		
R/o A-403, Sector-19, Noida, Gautam Buddha					
Nagar, Uttar Pradesh 201301					
Business					
Mr. Subhash Sapra	00049243	Independent	25.12.1941	N.A.	i. Mirza International Limited (08/03/2002 To 12/11/2019)
S/o Mohan Lal Sapra		Director		1	ii. Toshiba Water Solutions Private Limited (01/11/2002 To 15/07/2010)
R/o 38, Ring Road,					iii. Uem Trading Private Limited (31/10/2012 To 09/02/2020)
Lajpat Nagar 3, Delhi 110 024					
Professional					
Dr. Rajshree Saxena	09784592	Independent	26.03.1960	N.A.	N.A.
D/o Karuna Shanker Saxena		Director			
R/o, Flat NO. 612, Anand Aishwarya					
A					
Apartment, Civil Lines, Kanpur 208 001 Professional					

two decades.

Notes: i. Mr. Narendra Prasad Upadhyaya (DIN 00049196), Whole-time Director of the Company has resigned from the Board of Directors due to health reasons and his resignation would be effective from 31st August, 2023. ii. In the meeting held on 17th July, 2023, the Board of Directors approved appointment of Ms. Sunanda (DIN 10243709) [Father's Name: Mr. Ujagar Singh, Address: House No.-238, Panna Bichli Gali Mangol Puri, Kalan, Dethi-110085 Occupation: Service, Date of Birth. 12th February, 1978), who has been currently serving as Vice President (Human Resource) in the Company), as a Whole-time Director of the Company with effect from 1st August, 2023. Ms. Sunanda is a Post Graduate (Geography) from Kurukshetra University and PGCHRM from XLRI, Jamshedpur. She has more than 20 years of experience in Human Resource management and other managerial positions. Ms. Sunanda has been with Redtape Limited (including in Mirza International Limited) for more than 13 years and is a core member of top management team. Ms. Sunanda does not have any present of past directorship in any company.

ashid Ahmed Mirza

Mr. Rashid Ahmed Mirza has been a Founder and the Driving Force behind REDTAPE's sustained Growth and Success since its inception. He holds a Diploma in Leather Technology from London. Having Extensive experience of the core than four decades, his expertise extends across Industrial & Leather Technology and Business Management. He is responsible for the overall management of the company. huja Mirza

Minute and the second s

rvind Verma

Wink Avrind Verma has vast experience of Sales & Marketing over 27 years in the Fashion Industry and has been associated with the brand REDTAPE for almost 24 years now. He has been instrumental in ensuring that the brand is always held in high esteem in the market & is fully involved at the micro level & day to day operations. He has now been tasked with ensuring the same growth & presence of the brand REDTAPE in International Markets.

Mr. Narendra Prasad Upadhyaya	AUDITED STANDALONE STATEME			Description	Mirza Bangla Limited (In Rs. lacs)			
Mr. Narendra Prasad Upadhyaya holds a B. Tech in Mechanical Engineering and a Post-graduate Diploma in Business Management. With an	AUDITED STANDALONE STATEME	ENT OF CASH FLOW	(Rs. in Lakhs)	Total Assets	1284			
experience of over five decades in the field of Engineering and Chemicals, along with an in-depth understanding of the Leather industry, he is closely	Particulars	Year ended	Year ended	Total Revenue	949			
associated with the operations of the shoe units of the company.	Particulars	31st March, 2023	31st March, 2022	Net Profit / (Loss) after Tax	607			
Mr. Sanjay Bhalla		Audited	Audited	Comprehensive Income / (Loss)	(93)			
Mr. Sanjay Bhalla aged 64 years is a B. Tech Chemical graduate from Banaras Hindu University IIT, 1981 batch. He has had a wide Technical, Managerial, Administrative experience spanning 4 decades. Experience encompasses consumer products manufacturing & distribution like electronic	A. CASH FLOW FROM OPERATING ACTIVITIES	/ 1441104	/ Wallow		by other auditors whose reports have been furnished to us by the Management			
goods, household insecticides, Commercial Building segments & Hospitality & Industry segments selling water related engineered products, Spa	Net Profit before Tax	18112		s it relates to the amounts and disclosures included in respect of this subsidiary				
equipment & also as OEM supplier. Has had a wide stint of experience starting from selling Material Handling Equipment after graduating followed	Non cash adjustment to Profit Before Tax:		and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary, jointly controlled entities					
by start of own business in 1984 under the name of Silver Spark P Ltd. Experience ranges from manufacturing of Light engineering products,	Interest Income	(501)	(7)	and associates, is based solely on the reports of the other auditors.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
consumer goods, sanitary import substitution parts, Spa equipment, Water Transfer systems, , Import agencies & representation of many foreign	Depreciation and amortization	4444	243	Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of				
companies in India. Also currently engaged in Natural Organic Farming under the style of The Way We Were based on B2C model along with	Interest expenses	1713	397		e reports of the other auditors and the financial statements / financial information			
experience of Retail in Kids clothing under the name of kiddoz, leatherite.	Remeasurement of the Defined Benefit Plan	0	0	certified by the Management.				
Dr. Yashvir Singh			0					
Dr. Yashvir Singh, is a Post-graduate in science as well as holds a Degree in M.Phil., PhD. He is a scientist and has experience of more than three	Ind AS adjustment	(119)		Report on Other Legal and Regulatory Requirements				
decades in industry, government bodies and institutions. Mr. Subhash Sapra	Provision for Expected Credit Loss	(2)	21	1. As required by Section 143(3) of the Act, based on our audit and o	n the consideration of reports of the other auditor on separate financial statements			
Mr. Subhash Sapra aged 81 years is graduate in B.SC (Engineering). He has over 50 years of experience in handling the production of motors and	Operating profit before working capital changes	23647	4218	of such subsidiary which were audited by other auditor, as noted	in the 'Other Matters' paragraph, we report that:			
has over 15 year experience in handling the Waste Water Treatment plants.	Net Change in;				anations which to the best of our knowledge and belief were necessary for the			
Dr. Rajshres Saxena	Inventories	(24634)	(6437)	purposes of our audit of the aforesaid consolidated financial				
Dr. Rajshree Saxena, Gynecologist by profession. She has done her MBBS and Post Graduation from King George's Medical University, Lucknow.	Trade Receivables	(7988)	(721)		lating to preparation of the aforesaid consolidated financial statements have been			
She has worked in PMS, Uttar Pradesh from 1987 to 2015. She worked in PMS at various senior administrative and clinical post and took voluntary	Other Bank Balances	0	0	kept so far as it appears from our examination of those bool				
retirement as Joint Director. She is now having own practice.	Other Financial Assets	0	0		ent of Profit and Loss (including other comprehensive income), the consolidated			
	Other Current Assets	0	0		low Statement dealt with by this Report are in agreement with the relevant books			
I. Business Model / Business Overview and Strategy	Other Non Current Assets	0	0	of account maintained for the purpose of preparation of the				
	Trade Payables	17582	1908		nts comply with the Indian Accounting Standards specified under Section 133 of			
REDTAPE Limited having its registered office at Plot No 8, Sector 90, Noida, Uttar Pradesh was incorporated on December 8, 2021 as a wholly owned	Other Current Financial Liabilities	0	0	the Act.				
subsidiary of Mirza International Limited.	Other Current Liabilities	4417		e directors of the Holding Company as on 31st March, 2023 taken on record by ts of the statutory auditors of its subsidiary companies incorporated in India, none				
However, post approval of the Scheme of Arrangement by the Hon'ble National Company Law Tribunal, Allahabad Bench vide its order dated February 21, 2023, REDTAPE Limited has become an Independent Company and is proposed to be listed on National Stock Exchange of India Limited and BSE	Other Non-Current Financial Liabilities	0		anies and jointly controlled companies incorporated in India is disgualified as on				
Limited. Pursuant to the approval of scheme of arrangement, as aforesaid, the Branded business/REDTAPE business of Mirza International Limited and DSE	Cash Used from Operation	13023	0 2739	31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.				
been transferred to REDTAPE Limited.		13023	(1000)	(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of				
REDTAPE Limited Business: The Company is engaged in the business of retail, marketing, design and development of sports and fashion footwear,	Income Taxes paid (net) NET CASH FLOW FROM OPERATING ACTIVITIES (A)	13023	1739	such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.				
garments, apparels and other accessories under REDTAPE and other Brands owned by the Company.	B. CASH FLOW FROM INVESTING ACTIVITIES (A)	13023	1/39					
The major brands, in which the Company is doing its business are:			(0.00)	(g) With respect to other matter to be included in the auditor's re	eport in accordance with the requirements of the section 197 (16) of the Act, as			
TE MODE	Payment for acquisition of Property, Plant and Equipment & Capital WIP	(14085)	(2192)	amended:				
	Payment for investment in Equity shares		-		to the explanations given to us, the remuneration paid by the Company to its			
REDTAPE HELAND BOND STREET	Investment in Subsidiary				ection 197 of the Act. The remuneration paid to director by the Holding company			
has emerged as a well-known brand in leather and sports footwear, garments & apparels in India.	Interest Received	501	7	and its Subsidiary companies is not in excess of the limit prescril	bed under section 197 of the Act.			
Over the years, REDTAPE has become India's one of the leading fashion and lifestyle brand for men, women and kids with over 390+ physical/offline	NET CASH FLOW FROM INVESTING ACTIVITES (B)	(13584)	(2185)					
stores across the country. The Company is also in the online retail segment for its products through major e-retail portals/platforms.	C. CASH FLOW FROM FINANCING ACTIVITIES				Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules,			
REDTAPE has emerged as a complete family fashion destination by providing one of the best international styles and world-class quality.	Interest Paid	(758)	(397)	2014, in our opinion and to the best of our information and accor				
Apart from India, our brand has gained a strong foothold in the niche markets of UK, Australia, Turkiye, UAE and Gulf Region and some of the neighboring	Payment of Lease Liabilities	(3219)	(670)		s on its financial position in it's consolidated financial statements.			
countries of India.	Net Change in Borrowings	5219	(1323)	Refer Note No-44				
	Money Received against Share issued	0	0	 The Company did not have any long-term contracts including 	g derivative contracts for which there were any material foreseeable losses.			
J. Reasons for the Arrangement	NET CASH FLOW FROM FINANCING ACTIVITES (C)	1242	(2389)	iii. There is no any delay in transferring amounts, required to b	e transferred, to the Investor Education and Protection Fund by the Company.			
	Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)	680	(2836)	iv. a) The management has represented that to the best of	its knowledge and belief, no funds have been advanced or loaned or invested			
The circumstances which justify and/or necessitate the proposed Amalgamation of RTS Fashions Private Limited with Mirza International Limited are, inter	Margin Money received	0	()		sources or kind of funds) by the Holding company or its Subsidiary companies			
alia, as follows:	OPENING BALANCE CASH AND CASH EQUIVALENTS	805	3641		uding foreign entities ("intermediaries") with the understanding, whether recorded			
i. The proposed amalgamation of the Transferor Company with the Transferee Company would result in business synergy and pooling of resources	CLOSING BALANCE CASH AND CASH EQUIVALENTS	1485	805	in writing or otherwise, that the intermediary shall:				
 The proposed amagamation of the transferor company with the transferee company would result in business synergy and pooling of resources into a single entity. 	CLOSING BALANCE CASH AND CASH EQUIVALENTS	1465	000		entities identified in any manner whatsoever ("ultimate beneficiaries") by or on			
ii. The proposed amalgamation will enable the integration of the business activities being carried on by the Transferor Company-RTS Fashions	(2) The Consolidated financial statements of the Company for financial year end	ed March 31, 2023 with correspondi	ng figures as on March 31. 2022	behalf of the Holding company or its Subsidiary Compa				
Pvt Ltd and its step down wholly owned subsidiary- Mirza UK Ltd with and into the Transferee Company-Mirza International Ltd. It would be	is as below:			 provide any guarantee, security or the like to or on bena 				
advantageous to combine the activities and operations in a single company and to build strong capability to effectively meet future challenges					s knowledge and belief, no funds have been received by the Holding company or			
in a competitive business environment. Amalgamation will enable Mirza International Ltd to leverage the expertise and resources of Mirza UK	Independent Auditor's	Report		its Subsidiary company incorporated in India from any persons or entities, including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the Holding company or its Subsidiary Company incorporated in India shall:				
Ltd and strengthen its sales and distribution in overseas markets.	To The Marshare of DEDTADE Limited				entities identified in any manner whatsoever ("ultimate beneficiaries") by or on			
iii. The proposed Amalgamation would result in pooling of physical, financial and human resources of these Companies for the most beneficial	The Members of REDTAPE Limited Report on the Audit of the Consolidated Financial Statements			 directly or indirectly lend or invest in other persons or behalf of the company or 	enuties identified in any manner whatsoever ("ultimate beneficiaries") by or on			
utilization of these factors in the combined entity.	Report on the Audit of the Consolitated Financial Statements			benan of the company of				

- iii The proposed Amalgama utilization of these factors in the combined entity. iv. The proposed Scheme of Amalgamation will result in usual economies of a centralized and a large company including elimination of duplicate
- work. reduction in overheads, better and more productive utilization of financial, human and other resource and enhan mont of overall busin work, reduction in overheads, better and more productive utilization of mancial, numan and other resource and enhancement of overall business efficiency. The proposed Scheme will enable these Companies to combine their managerial and operating strength, to build a wider capital and financial base and to promote and secure overall growth.
- The amalgamation will result in significant reduction in multiplicity of legal and regulatory compliances which at present is required to be me separately by the Transferee Company as well as by the Transferor Company.
- vi. The proposed amalgamation would enhance the shareholders' value of the listed Transferee Company vii. The proposed Scheme of Amalgamation will have a beneficial impact on the Transferor and the Transferee Companies, their shareholders ees, and other stakeholders and all concerned

The circumstances which justify and/or necessitate the proposed **De-merger** of Branded Business/REDTAPE Business of Mirza International Limited into REDTAPE Limited are, inter alia, as follows:

- Mirza International Ltd has two distinct business (a) Private Label/White Label Business which is pre-dominantly export wholesale made-to-order (MTO) business; and (b) Branded Business/REDTAPE Business which is pre-dominantly domestic retail business. Whereas the leather tannery is backward integration for captive consumption and acts as the backbone for the Private Label Business.
- REDTAPE Business is completely independent from the Private Label Business. In REDTAPE Business, the Company buys the entire quantity of garments/apparels and significant quantity of footwear from various third-party manufacturers. The Company, then, retails the same pan India through physical stores and on-line marketing. Since the Private Label Business and REDTAPE Business have different characteristics and nature, it is proposed to segregate both these businesses into separate companies
- iii. It is, accordingly, proposed to hive-off Branded Business/REDTAPE Business from the Transferee Company into the Resulting Company, which, upon de-mergy rivill be owned by the shareholders of the Transferee Company in the same manner and proportion in which they owr shareholding in the Transferee Company.
- iv. The proposed De-merger will enable the Transferee Company and the Resulting Company to raise necessary funds, invite strategic investors d other stakeholders for their respective businesses.
- It will impart better management focus, will facilitate administrative convenience and will ensure optimum utilization of various resources by these
- vi. The proposed De-merger will unlock immense possibilities of both these businesses. It will provide scope for independent expansion of various es. It will strengthen, consolidate and stabilize the business of these Companies and will facilitate further expansion and growth of their
- vii. The proposed De-merger will have beneficial impact on the Transferee Company and the Resulting Company, their employees, shareholders and other stakeholders and all concerne

Restated Audited Financials for the previous three financial year prior to the date of listing:

The Company was incorporated on 8th December, 2021. The standalone financial statements for financial year ended March 31, 2023 and March 31, 2022 is as below:

AUDITED STANDALONE BALANCE SHEET									
(Rs. in Lakhs)									
rticulars	As at	As at							
	Audited	31st March, 2022 Audited							
ASSETS									
Non-Current Assets									
(a) Property, Plant and Equipment	19882	16661							
(b) Capital work in Progress	7109	1706							
(c) Right of Use Assets	16916	13668							
(d) Financial Assets:									
(i) Investment in Subsidiary	96	107							
(ii) Other Financial Assets	1091	1028							
(e) Other Non-Current Assets	458	644							
Total Non-Current Assets	45552	33814							
Current Assets									
(a) Inventories	64299	39665							
(b) Financial Assets									
	rticulars ASSETS Non-Current Assets (a) Property, Plant and Equipment (b) Capital work in Progress (c) Right of Use Assets (d) Financial Assets (i) Investment in Subsidiary (ii) Other Financial Assets (e) Other Non-Current Assets Total Non-Current Assets Current Assets (a) Inventories	As at 31st March, 2023 Audited Assets Non-Current Assets (a) Property, Plant and Equipment (b) Capital work in Progress 7109 (c) Right of Use Assets (d) Financial Assets (i) Investment in Subsidiary (ii) Other Financial Assets (iii) Other Financial Assets 1091 (e) Other Non-Current Assets 4558 Total Non-Current Assets 45552 Current Assets (a) Inventories							

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditor on separate financial statements of such subsidiary as was audited by the other auditor, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepte In ordinated the one of the companies (mean recording variables) controls, corts, as amended, that do find other accounting principles general in india, of the consolidated stars of affairs of the Group, as at March 31, 2023, the consolidated profit and other comprehensive income, consolidate in equity and its consolidated cash flows for the year ended on that date. Basis for opinion We conducted our audit of the Consolidated financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group, in accordance with the ethical requirements that are relevant to our audit of the Consolidated financial statements in terms of Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other Ethical responsibilities in accordance with these requirements. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditor referred in the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Emphasis of Matter

We draw attention to Note No 44 of the standalone financial statements with respect to the Composite Scheme of Arrangement of RTS Fashions Pvt Ltd, Mirza

- Analysis of the and the standard of the standard in the standard of the standa
- Direction basis. The Scheme has been given effect to from the Appointed Date, i.e., January 1, 2022, as approved by the Hon'ble National Company Law Tribunal, Allahabad Bench, Prayagraj ('Hon'ble NCLT') and which is deemed to be the date of amalgamation of RTS Fashions Private Limited and also the date of demerger of Branded Business/REDTAPE Business of Mirza International Limited into REDTAPE Limited.

Figures of the previous financial year ended March 31, 2022, have been restated to give effect to the Scheme with effect from January 1, 2022

Our opinion is not modified in respect of this matter

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

How the key audit matter was addressed in the audit
Our audit procedure includes the following:
We gone through the Composite Scheme of Arrangement approved by
Hon'ble NCLT for demerger to take effect from 1st January 2022.
Compared the assets and liabilities pertaining to demerged undertakings
considered for accounting as per the Scheme.
Assessed the accounting as per applicable accounting standards including
for issuance of equity shares by REDTAPE Limited to the shareholders of
Mirza International Limited and cancellation of pre-scheme equity shares of
REDTAPE Limited in terms of the Scheme of Arrangement.
Assessment of reasonableness of the method of accounting adopted
regarding Assets and Liabilities transferred under the scheme and disclosures
relating to the transfer of it in the Company.
The demerger was effective from January 1, 2022. Hence, we assessed the working of restatement of financial statements of the Company for previous
vear ended March 31, 2022.
year ended march 51, 2022.
Our audit procedure includes the following:
our audit procedure includes the following.

Inventory is carried in the Financial Statements of the Company at the lower of cost and net realisable value in accordance with the Ind S 2. The major portion of the Company is inventory consist of finished goods which are lying at multiple locations such as retail is tores, depots, warehouse and factories. Finished goods are counted on a recurring basis and determination of NRV is Finished goods are counted on a retain store at eart of the renorting period. obsolesc Evaluated whether the method is consistent with that applied in the prior year

Since the Company is dealing in footwear, apparel and accessories, which pertains to fashion industry, sales in the fashion industry can be extremely volatile with consumer preferences changing frequently based on fashion trend. Assessment done based on our knowledge of the business of the Company

- nancial statements
- necessary for th
- ments have bee the consolidated
- he relevant books
- der Section 133 of
- aken on record b ted in India, none disgualified as or
- g effectiveness o acy and operating
- (16) of the Act, as

- nts.
- ooahle losses.
- by the Company.
- oaned or invested sidiary companies whether recorded
- ficiaries") by or or
- olding company o the understanding
- ficiaries") by or or
- provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries and
- c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to belief that the representations under sub clause (iv)(a) and (iv)(b) contain any material misstatement
- v. No dividend has been declared or paid, during the year, by the Holding company.

For: Khamesra Bhatia & Mehrotra	CA Vineet Roongta
Chartered Accountants	Partner
FRN:001410C	M.No. 410958
	UDIN: 23410958BGXZOH7708
Date: 30-05-2023	
Place: Noida	

Annexure "A" to the Independent Auditor's Report on Consolidated Financial Statements

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of REDTAPE Limited of even date) Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act. 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of the company as of and for the year ended 31st March, 2023, we have audited the internal financial controls over financial reporting of REDTAPE LIMITED (hereinafter referred to as "the Company") and its subsidiary companies as of that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audi Internal inclusion of the comparison of the comp and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required unde the Companies Act. 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the to a double according according to the Guidance River and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financia controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness concise over initializer reporting, assessing the fox that a internal reachines exists, and testing and evaluating the design and operating encurveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company and its subsidiary companies, which are companies incorporated in India.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with

generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements

As a result of Composite Scheme of Arrangement, REDTAPE Limited is now an independent Demerged Entity. Mirza Bangla Limited is subsidiary and Sen En Mirza Industrial Supply Chain LLP will be associate of REDTAPE Limited.

do not provide a separate opinion on these matters. We have dete

Report on the Audit of the Cons ted Financial Sta

We have audited the accompanying consolidated financial statements of REDTAPE Limited (hereinafter referred to as the 'Holding Company') and its subsidiar we nave aduitied the accompanying consolicated trinancial statements of REU IAPE Limited (hereinater retered to as the Holing Company) and its subsiliar and associate (Holding Company and its subsiliary and associate together referred to as the Group), which comprise the Consolidated Batament of Changes in Equity and the Consolidated Statement of Cash Flows for the year ended on that date, and noles to the consolidated financial statements). In Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year ended on that date, and noles to the consolidated financial statements).

(i) Trade Receivables	8411	5617
(ii) Cash and Cash Equivalents	182	313
(iii) Bank Balances other than (ii) above	1303	492
(iv) Loans		
(v) Other Financial Assets	13	254
(c) Other Current Assets	2871	1695
Total Current Assets	77079	48036
Total Assets	122631	81850
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	2764	1
(b) 9% Compulsory Redeemable Preference shares	1	0
(c) Other Equity	43847	33227
Total Equity	46612	33228
Liabilities		
I. Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3071	1152
(ii) Leased Liabilities	16010	13090
(iii) Other Financial Liabilities	12168	9955
(b) Provisions	350	313
(c) Deferred Tax Liabilities / (Assets)	224	319
Total Non-Current Liabilities	31823	24829
2. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	4999	1698
(ii) Leased Liabilities	1906	2778
(ii) Trade Payables:		
- total outstanding dues of micro enterprises and small enterprises	1224	784
- total outstanding dues of creditors other than micro enterprises and small enterprises	33132	15990
(iii) Other Financial Liabilities	2801	2403
(b) Other Current Liabilities	117	120
(c) Provisions	17	20
Total Current Liabilities	44196	23793
Total Liabilities	76019	48622
Total Equity and Liabilities	122631	81850

			(Rs. in Lakhs
Par	ticulars	Year ended 31st March, 2023 Audited	Year ended 31st March, 2022 Audited
L	Revenue from Operations	145882	29694
11	Other Income	651	6
III	Total Income (I+II)	146533	29700
IV	Expenses:		
	Cost of Materials Consumed	11401	2165
	Purchases of Stock-in-Trade	93049	18617
	Changes in Inventory of Finished Goods, Work-in-Process and Stock-in-Trade	(25807)	(5728)
	Employee Benefits Expense	4836	1074
	Finance Costs	1744	397
	Depreciation & Amortization Expense	4444	243
	Other Expenses	38754	9367
	Total Expenses (IV)	128421	26135
۷	Profit before tax (V)	18112	3565
VI	Tax Expenses: Deferred Tax	4505	1021
VII	Profit for the period / year (V-VI)	13607	2544
VIII	Other Comprehensive Income:		
	A. Items that will not be reclassified to profit or loss:		
	(i) Fair Value of Investments in Equity	0	0
	(ii) Actuarial (Losses)/ Gain on defined benefit plans	(5)	0
	(iii) Tax impact on above	1	0
	B. Items that will be reclassified to profit or loss:		
	(i) Hedging Reserve	(310)	207
	(ii) Tax impact on above	80	0
IX	Total Comprehensive Income for the year (VII+VII)	13373	2751
Х	Earnings per Share:		
	Basic: (Rs.)	9.85	1.84
	Diluted: (Rs.)	9.85	1.84

		As a result, the carrying value of inventory may exceed its net realizable value. The and the modest the appropriate access of the provisions mode by the Company
8411	5617	Management, as a policy, recognizes the provision for inventory considering the
 182	313	assessments of tuture trend.
1303	492	The Valuation of Inventory is considered as Key Audit Matter, as determination of Evaluated the adequacy of the disclosures made in the Standalone Financia Statements.
 13	254	Information Other than the Consolidated Financial Statements and Auditor's Report Thereon
 2871	1695	The Holding Company's Management and Board of Directors are responsible for the preparation of the other information. The other information
77079	48036	comprises the information included in the Management Discussion and Analysis, Board's Report including disclosure relating to Composite Scheme
122631	81850	of Arrangement and Annexures to Board's Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of this audit report.
		Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion
		thereon.
		In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes
2764	1	available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge
1	0	obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to communicate the matter to those charged with governance.
43847	33227	
46612	33228	Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements
		The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial
		statements in term of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated state of affairs, consolidated
		profit/loss and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group including its
		Associates and Jointly controlled entities in accordance with the accounting principles generally accepted in India, including the Indian Accounting
3071	1152	Standards (Ind AS) specified under section 133 of the Act.
16010	13090	The respective Management and Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and
12168	9955	for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and
350	313	estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating
224	319	effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial
31823	24829	statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose
		of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.
		In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and o
4999	1698	continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless
1906	2778	management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
		The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for
1224	784	overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Dur objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material miss hether 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 guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from ud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions f users taken on the basis of these Consolidated financial statemer

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

- Identify and assess the risks of material misstatement of the Consolidated financial statements, 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 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 based on our audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and Board of Directors of Holding compar
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained. Volcation of the applications of management's use of the going concern basis of accounting and, basis of meradion of the accounting and the second of the second o 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 Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to exp an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and gualitative 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 nisstatements in the financial stat

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless From the matters com law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

Other Matters

We did not audit the financial statements / financial information of subsidiary Mirza Bangla Limited included in the consolidated financial results, whose financial statements / financial information for the year ended on that date reflect the following:

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the interna financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may be inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate interna financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31. 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

Far Khamaara Dhatia & Mahratra	CA Vineet Deepste
For: Khamesra Bhatia & Mehrotra	CA Vineet Roongta
Chartered Accountants	Partner
FRN:001410C	M.No. 410958
	UDIN:23410958BGXZOH7708
Date: 30-05-2023	
Place: Noida	

Regd. Office : Plot No. 08, Sector -90, Noida Website: www.redtapeindia.com I CONSOLIDATEI	E-mail: complian	nce@redtapeindia.com	
De al sul sa	N		(₹ in Lakh)
Particulars ASSETS	Note No.	As at 31 March 2023	As at 31 March 2022*
ASSETS Non-current assets			
Property, plant and equipment & intangible assets	1		
(i) Property, plant and equipment a intangible assets	1	19902	16698
(ii) Capital work-in-progress of properties, plant & equipment		6508	1223
(iii) Intangible assets		1	0
(iv) Capital work-in-progress of intangible assets		601	483
Right of Use Assets	1 B	16931	13682
Financial Assets	10	10001	10002
Investments	2	56	66
Other Financial Assets	3	1091	1028
Other Non Current assets	3.1	458	644
Total Non-Current assets	0.11	45548	33824
Current assets		10010	00021
Inventories	4	64299	39665
Financial Assets			
Trade receivables	5	8411	5617
Cash and cash equivalents	6	2618	1426
Other financial Current assets	7	126	327
Other current assets	8	2871	1695
Total Current assets		78325	48730
Total Assets		123873	82554
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	9A	2765	1
Other Equity	9B	44911	30823
Equity share capital to be issued persuant to the scheme of Arrangeme	nt 9A	0	2764
Total Equity		47676	33588
Liabilities			
Non-current liabilities			
Financial Liabilities			
Borrowings	10	3071	1152
Provisions	11	350	313
Deferred tax liabilities (Net)	12	224	319
Other non-current Liabilities	13	28179	23050
Total Non-current liabilities		31824	24834
Current liabilities			
Financial Liabilities			
Borrowings	14	4999	1698
Trade payables	15		
(i) MSME		1224	784
(it) Trade Payables other than MSME		33132	15990
Other financial current liabilities	16	4677	5314
Non financial current liabilities	16.1	117	138
Provisions	17	224	208
Total current liabilities		44373	24132
Total Liabilities		76197	48966
Total Equity and Liabilities		123873	82554

Mr. Narendra Prasad Upadhyaya	AUDITED STANDALONE STATEME			Description	Mirza Bangla Limited (In Rs. lacs)
Mr. Narendra Prasad Upadhyaya holds a B. Tech in Mechanical Engineering and a Post-graduate Diploma in Business Management. With an	AUDITED STANDALONE STATEME	ENT OF CASH FLOW	(Rs. in Lakhs)	Total Assets	1284
experience of over five decades in the field of Engineering and Chemicals, along with an in-depth understanding of the Leather industry, he is closely	Particulars	Year ended	Year ended	Total Revenue	949
associated with the operations of the shoe units of the company.	Particulars	31st March, 2023	31st March, 2022	Net Profit / (Loss) after Tax	607
Mr. Sanjay Bhalla		Audited	Audited	Comprehensive Income / (Loss)	(93)
Mr. Sanjay Bhalla aged 64 years is a B. Tech Chemical graduate from Banaras Hindu University IIT, 1981 batch. He has had a wide Technical, Managerial, Administrative experience spanning 4 decades. Experience encompasses consumer products manufacturing & distribution like electronic	A. CASH FLOW FROM OPERATING ACTIVITIES	/ 1441104	/ Wallow		by other auditors whose reports have been furnished to us by the Management
goods, household insecticides, Commercial Building segments & Hospitality & Industry segments selling water related engineered products, Spa	Net Profit before Tax	18112	3564		s it relates to the amounts and disclosures included in respect of this subsidiary
equipment & also as OEM supplier. Has had a wide stint of experience starting from selling Material Handling Equipment after graduating followed	Non cash adjustment to Profit Before Tax:				he Act, in so far as it relates to the aforesaid subsidiary, jointly controlled entities
by start of own business in 1984 under the name of Silver Spark P Ltd. Experience ranges from manufacturing of Light engineering products,	Interest Income	(501)	(7)	and associates, is based solely on the reports of the other auditors.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
consumer goods, sanitary import substitution parts, Spa equipment, Water Transfer systems, , Import agencies & representation of many foreign	Depreciation and amortization	4444	243	Our opinion on the consolidated financial statements, and our report of	n Other Legal and Regulatory Requirements below, is not modified in respect of
companies in India. Also currently engaged in Natural Organic Farming under the style of The Way We Were based on B2C model along with	Interest expenses	1713	397		e reports of the other auditors and the financial statements / financial information
experience of Retail in Kids clothing under the name of kiddoz, leatherite.	Remeasurement of the Defined Benefit Plan	0	0	certified by the Management.	
Dr. Yashvir Singh			0		
Dr. Yashvir Singh, is a Post-graduate in science as well as holds a Degree in M.Phil., PhD. He is a scientist and has experience of more than three	Ind AS adjustment	(119)		Report on Other Legal and Regulatory Requirements	
decades in industry, government bodies and institutions. Mr. Subhash Sapra	Provision for Expected Credit Loss	(2)	21	1. As required by Section 143(3) of the Act, based on our audit and o	n the consideration of reports of the other auditor on separate financial statements
Mr. Subhash Sapra aged 81 years is graduate in B.SC (Engineering). He has over 50 years of experience in handling the production of motors and	Operating profit before working capital changes	23647	4218	of such subsidiary which were audited by other auditor, as noted	in the 'Other Matters' paragraph, we report that:
has over 15 year experience in handling the Waste Water Treatment plants.	Net Change in;				anations which to the best of our knowledge and belief were necessary for the
Dr. Rajshres Saxena	Inventories	(24634)	(6437)	purposes of our audit of the aforesaid consolidated financial	
Dr. Rajshree Saxena, Gynecologist by profession. She has done her MBBS and Post Graduation from King George's Medical University, Lucknow.	Trade Receivables	(7988)	(721)		lating to preparation of the aforesaid consolidated financial statements have been
She has worked in PMS, Uttar Pradesh from 1987 to 2015. She worked in PMS at various senior administrative and clinical post and took voluntary	Other Bank Balances	0	0	kept so far as it appears from our examination of those bool	
retirement as Joint Director. She is now having own practice.	Other Financial Assets	0	0		ent of Profit and Loss (including other comprehensive income), the consolidated
	Other Current Assets	0	0		low Statement dealt with by this Report are in agreement with the relevant books
I. Business Model / Business Overview and Strategy	Other Non Current Assets	0	0	of account maintained for the purpose of preparation of the	
	Trade Payables	17582	1908		nts comply with the Indian Accounting Standards specified under Section 133 of
REDTAPE Limited having its registered office at Plot No 8, Sector 90, Noida, Uttar Pradesh was incorporated on December 8, 2021 as a wholly owned	Other Current Financial Liabilities	0	0	the Act.	
subsidiary of Mirza International Limited.	Other Current Liabilities	4417	3771		e directors of the Holding Company as on 31st March, 2023 taken on record by ts of the statutory auditors of its subsidiary companies incorporated in India, none
However, post approval of the Scheme of Arrangement by the Hon'ble National Company Law Tribunal, Allahabad Bench vide its order dated February 21, 2023, REDTAPE Limited has become an Independent Company and is proposed to be listed on National Stock Exchange of India Limited and BSE	Other Non-Current Financial Liabilities	0	0		anies and jointly controlled companies incorporated in India is disgualified as on
Limited. Pursuant to the approval of scheme of arrangement, as aforesaid, the Branded business/REDTAPE business of Mirza International Limited and DSE	Cash Used from Operation	13023	2739	31st March, 2023 from being appointed as a director in term	
been transferred to REDTAPE Limited.		13023	(1000)		ols over financial reporting of the Company and the operating effectiveness of
REDTAPE Limited Business: The Company is engaged in the business of retail, marketing, design and development of sports and fashion footwear,	Income Taxes paid (net) NET CASH FLOW FROM OPERATING ACTIVITIES (A)	13023	1739		". Our report expresses an unmodified opinion on the adequacy and operating
garments, apparels and other accessories under REDTAPE and other Brands owned by the Company.	B. CASH FLOW FROM INVESTING ACTIVITIES (A)	13023	1/39	effectiveness of the Company's internal financial controls of	ver financial reporting.
The major brands, in which the Company is doing its business are:			(0.00)	(g) With respect to other matter to be included in the auditor's re	eport in accordance with the requirements of the section 197 (16) of the Act, as
TE MODE	Payment for acquisition of Property, Plant and Equipment & Capital WIP	(14085)	(2192)	amended:	
	Payment for investment in Equity shares		-		to the explanations given to us, the remuneration paid by the Company to its
REDTAPE HELAND BOND STREET	Investment in Subsidiary				ection 197 of the Act. The remuneration paid to director by the Holding company
has emerged as a well-known brand in leather and sports footwear, garments & apparels in India.	Interest Received	501	7	and its Subsidiary companies is not in excess of the limit prescril	bed under section 197 of the Act.
Over the years, REDTAPE has become India's one of the leading fashion and lifestyle brand for men, women and kids with over 390+ physical/offline	NET CASH FLOW FROM INVESTING ACTIVITES (B)	(13584)	(2185)		
stores across the country. The Company is also in the online retail segment for its products through major e-retail portals/platforms.	C. CASH FLOW FROM FINANCING ACTIVITIES				Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules,
REDTAPE has emerged as a complete family fashion destination by providing one of the best international styles and world-class quality.	Interest Paid	(758)	(397)	2014, in our opinion and to the best of our information and accor	
Apart from India, our brand has gained a strong foothold in the niche markets of UK, Australia, Turkiye, UAE and Gulf Region and some of the neighboring	Payment of Lease Liabilities	(3219)	(670)		s on its financial position in it's consolidated financial statements.
countries of India.	Net Change in Borrowings	5219	(1323)	Refer Note No-44	
	Money Received against Share issued	0	0	 The Company did not have any long-term contracts including 	g derivative contracts for which there were any material foreseeable losses.
J. Reasons for the Arrangement	NET CASH FLOW FROM FINANCING ACTIVITES (C)	1242	(2389)	iii. There is no any delay in transferring amounts, required to b	e transferred, to the Investor Education and Protection Fund by the Company.
	Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)	680	(2836)	iv. a) The management has represented that to the best of	its knowledge and belief, no funds have been advanced or loaned or invested
The circumstances which justify and/or necessitate the proposed Amalgamation of RTS Fashions Private Limited with Mirza International Limited are, inter	Margin Money received	0	()		sources or kind of funds) by the Holding company or its Subsidiary companies
alia, as follows:	OPENING BALANCE CASH AND CASH EQUIVALENTS	805	3641		uding foreign entities ("intermediaries") with the understanding, whether recorded
i. The proposed amalgamation of the Transferor Company with the Transferee Company would result in business synergy and pooling of resources	CLOSING BALANCE CASH AND CASH EQUIVALENTS	1485	805	in writing or otherwise, that the intermediary shall:	
 The proposed amagamation of the transferor company with the transferee company would result in business synergy and pooling of resources into a single entity. 	CLOSING BALANCE CASH AND CASH EQUIVALENTS	1465	000		entities identified in any manner whatsoever ("ultimate beneficiaries") by or on
ii. The proposed amalgamation will enable the integration of the business activities being carried on by the Transferor Company-RTS Fashions	(2) The Consolidated financial statements of the Company for financial year end	ed March 31, 2023 with correspondi	ng figures as on March 31. 2022	behalf of the Holding company or its Subsidiary Compa	
Pvt Ltd and its step down wholly owned subsidiary- Mirza UK Ltd with and into the Transferee Company-Mirza International Ltd. It would be	is as below:			 provide any guarantee, security or the like to or on bena 	
advantageous to combine the activities and operations in a single company and to build strong capability to effectively meet future challenges					s knowledge and belief, no funds have been received by the Holding company or
in a competitive business environment. Amalgamation will enable Mirza International Ltd to leverage the expertise and resources of Mirza UK	Independent Auditor's	Report			ns or entities, including foreign entities ("Funding Parties") with the understanding, company or its Subsidiary Company incorporated in India shall:
Ltd and strengthen its sales and distribution in overseas markets.	To The Marshare of DEDTADE Limited				entities identified in any manner whatsoever ("ultimate beneficiaries") by or on
iii. The proposed Amalgamation would result in pooling of physical, financial and human resources of these Companies for the most beneficial	The Members of REDTAPE Limited Report on the Audit of the Consolidated Financial Statements			 directly or indirectly lend or invest in other persons or behalf of the company or 	enuties identified in any manner whatsoever ("ultimate beneficiaries") by or on
utilization of these factors in the combined entity.	Report on the Audit of the Consolitated Financial Statements			benan of the company of	

- iii The proposed Amalgama utilization of these factors in the combined entity. iv. The proposed Scheme of Amalgamation will result in usual economies of a centralized and a large company including elimination of duplicate
- work. reduction in overheads, better and more productive utilization of financial, human and other resource and enhan mont of overall busin work, reduction in overheads, better and more productive utilization of mancial, numan and other resource and enhancement of overall business efficiency. The proposed Scheme will enable these Companies to combine their managerial and operating strength, to build a wider capital and financial base and to promote and secure overall growth.
- The amalgamation will result in significant reduction in multiplicity of legal and regulatory compliances which at present is required to be me separately by the Transferee Company as well as by the Transferor Company.
- vi. The proposed amalgamation would enhance the shareholders' value of the listed Transferee Company vii. The proposed Scheme of Amalgamation will have a beneficial impact on the Transferor and the Transferee Companies, their shareholders ees, and other stakeholders and all concerned

The circumstances which justify and/or necessitate the proposed **De-merger** of Branded Business/REDTAPE Business of Mirza International Limited into REDTAPE Limited are, inter alia, as follows:

- Mirza International Ltd has two distinct business (a) Private Label/White Label Business which is pre-dominantly export wholesale made-to-order (MTO) business; and (b) Branded Business/REDTAPE Business which is pre-dominantly domestic retail business. Whereas the leather tannery is backward integration for captive consumption and acts as the backbone for the Private Label Business.
- REDTAPE Business is completely independent from the Private Label Business. In REDTAPE Business, the Company buys the entire quantity of garments/apparels and significant quantity of footwear from various third-party manufacturers. The Company, then, retails the same pan India through physical stores and on-line marketing. Since the Private Label Business and REDTAPE Business have different characteristics and nature, it is proposed to segregate both these businesses into separate companies
- iii. It is, accordingly, proposed to hive-off Branded Business/REDTAPE Business from the Transferee Company into the Resulting Company, which, upon de-mergy rivill be owned by the shareholders of the Transferee Company in the same manner and proportion in which they owr shareholding in the Transferee Company.
- iv. The proposed De-merger will enable the Transferee Company and the Resulting Company to raise necessary funds, invite strategic investors d other stakeholders for their respective businesses.
- It will impart better management focus, will facilitate administrative convenience and will ensure optimum utilization of various resources by these
- vi. The proposed De-merger will unlock immense possibilities of both these businesses. It will provide scope for independent expansion of various es. It will strengthen, consolidate and stabilize the business of these Companies and will facilitate further expansion and growth of their
- vii. The proposed De-merger will have beneficial impact on the Transferee Company and the Resulting Company, their employees, shareholders and other stakeholders and all concerne

Restated Audited Financials for the previous three financial year prior to the date of listing:

The Company was incorporated on 8th December, 2021. The standalone financial statements for financial year ended March 31, 2023 and March 31, 2022 is as below:

AUDITED STANDALONE BALANCE SHE	ET	
		(Rs. in Lakhs)
rticulars	As at	As at
	Audited	31st March, 2022 Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	19882	16661
(b) Capital work in Progress	7109	1706
(c) Right of Use Assets	16916	13668
(d) Financial Assets:		
(i) Investment in Subsidiary	96	107
(ii) Other Financial Assets	1091	1028
(e) Other Non-Current Assets	458	644
Total Non-Current Assets	45552	33814
Current Assets		
(a) Inventories	64299	39665
(b) Financial Assets		
	rticulars ASSETS Non-Current Assets (a) Property, Plant and Equipment (b) Capital work in Progress (c) Right of Use Assets (d) Financial Assets (i) Investment in Subsidiary (ii) Other Financial Assets (e) Other Non-Current Assets Total Non-Current Assets Current Assets (a) Inventories	ASSETS Xudited ASSETS Image: Constraint of the second sec

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditor on separate financial statements of such subsidiary as was audited by the other auditor, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepte In ordinated the one of the companies (mean recording variables) controls, corts, as amended, that do find other accounting principles general in india, of the consolidated stars of affairs of the Group, as at March 31, 2023, the consolidated profit and other comprehensive income, consolidate in equity and its consolidated cash flows for the year ended on that date. Basis for opinion We conducted our audit of the Consolidated financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group, in accordance with the ethical requirements that are relevant to our audit of the Consolidated financial statements in terms of Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other Ethical responsibilities in accordance with these requirements. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditor referred in the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Emphasis of Matter

We draw attention to Note No 44 of the standalone financial statements with respect to the Composite Scheme of Arrangement of RTS Fashions Pvt Ltd, Mirza

- Analysis of the and the standard of the standard in the standard of the standa
- Direction basis. The Scheme has been given effect to from the Appointed Date, i.e., January 1, 2022, as approved by the Hon'ble National Company Law Tribunal, Allahabad Bench, Prayagraj ('Hon'ble NCLT') and which is deemed to be the date of amalgamation of RTS Fashions Private Limited and also the date of demerger of Branded Business/REDTAPE Business of Mirza International Limited into REDTAPE Limited.

Figures of the previous financial year ended March 31, 2022, have been restated to give effect to the Scheme with effect from January 1, 2022

Our opinion is not modified in respect of this matter

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

How the key audit matter was addressed in the audit
Our audit procedure includes the following:
We gone through the Composite Scheme of Arrangement approved by
Hon'ble NCLT for demerger to take effect from 1st January 2022.
Compared the assets and liabilities pertaining to demerged undertakings
considered for accounting as per the Scheme.
Assessed the accounting as per applicable accounting standards including
for issuance of equity shares by REDTAPE Limited to the shareholders of
Mirza International Limited and cancellation of pre-scheme equity shares of
REDTAPE Limited in terms of the Scheme of Arrangement.
Assessment of reasonableness of the method of accounting adopted
regarding Assets and Liabilities transferred under the scheme and disclosures
relating to the transfer of it in the Company.
The demerger was effective from January 1, 2022. Hence, we assessed the working of restatement of financial statements of the Company for previous
vear ended March 31, 2022.
year ended march 51, 2022.
Our audit procedure includes the following:
our audit procedure includes the following.

Inventory is carried in the Financial Statements of the Company at the lower of cost and net realisable value in accordance with the Ind S 2. The major portion of the Company is inventory consist of finished goods which are lying at multiple locations such as retail is tores, depots, warehouse and factories. Finished goods are counted on a recurring basis and determination of NRV is Finished goods are counted on a retain store at eart of the renorting period. obsolesc Evaluated whether the method is consistent with that applied in the prior year

Since the Company is dealing in footwear, apparel and accessories, which pertains to fashion industry, sales in the fashion industry can be extremely volatile with consumer preferences changing frequently based on fashion trend. Assessment done based on our knowledge of the business of the Company

- nancial statements
- necessary for th
- ments have bee the consolidated
- he relevant books
- der Section 133 of
- aken on record b ted in India, none disgualified as or
- g effectiveness o acy and operating
- (16) of the Act, as

- nts.
- ooahle losses.
- by the Company.
- oaned or invested sidiary companies whether recorded
- ficiaries") by or or
- olding company o the understanding
- ficiaries") by or or
- provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries and
- c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to belief that the representations under sub clause (iv)(a) and (iv)(b) contain any material misstatement
- v. No dividend has been declared or paid, during the year, by the Holding company.

For: Khamesra Bhatia & Mehrotra	CA Vineet Roongta
Chartered Accountants	Partner
FRN:001410C	M.No. 410958
	UDIN: 23410958BGXZOH7708
Date: 30-05-2023	
Place: Noida	

Annexure "A" to the Independent Auditor's Report on Consolidated Financial Statements

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of REDTAPE Limited of even date) Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act. 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of the company as of and for the year ended 31st March, 2023, we have audited the internal financial controls over financial reporting of REDTAPE LIMITED (hereinafter referred to as "the Company") and its subsidiary companies as of that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audi Internal inclusion of the comparison of the comp and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required unde the Companies Act. 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the to a double according according to the Guidance River and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financia controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness concise over initializer reporting, assessing the fox that a internal reachines exists, and testing and evaluating the design and operating encurveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company and its subsidiary companies, which are companies incorporated in India.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with

generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements

As a result of Composite Scheme of Arrangement, REDTAPE Limited is now an independent Demerged Entity. Mirza Bangla Limited is subsidiary and Sen En Mirza Industrial Supply Chain LLP will be associate of REDTAPE Limited.

do not provide a separate opinion on these matters. We have dete

Report on the Audit of the Cons ted Financial Sta

We have audited the accompanying consolidated financial statements of REDTAPE Limited (hereinafter referred to as the 'Holding Company') and its subsidiar we nave aduitied the accompanying consolicated trinancial statements of REU IAPE Limited (hereinater retered to as the Holing Company) and its subsiliar and associate (Holding Company and its subsiliary and associate together referred to as the Group), which comprise the Consolidated Batament of Changes in Equity and the Consolidated Statement of Cash Flows for the year ended on that date, and noles to the consolidated financial statements). In Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year ended on that date, and noles to the consolidated financial statements).

(i) Trade Receivables	8411	5617
(ii) Cash and Cash Equivalents	182	313
(iii) Bank Balances other than (ii) above	1303	492
(iv) Loans		
(v) Other Financial Assets	13	254
(c) Other Current Assets	2871	1695
Total Current Assets	77079	48036
Total Assets	122631	81850
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	2764	1
(b) 9% Compulsory Redeemable Preference shares	1	0
(c) Other Equity	43847	33227
Total Equity	46612	33228
Liabilities		
I. Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3071	1152
(ii) Leased Liabilities	16010	13090
(iii) Other Financial Liabilities	12168	9955
(b) Provisions	350	313
(c) Deferred Tax Liabilities / (Assets)	224	319
Total Non-Current Liabilities	31823	24829
2. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	4999	1698
(ii) Leased Liabilities	1906	2778
(ii) Trade Payables:		
- total outstanding dues of micro enterprises and small enterprises	1224	784
- total outstanding dues of creditors other than micro enterprises and small enterprises	33132	15990
(iii) Other Financial Liabilities	2801	2403
(b) Other Current Liabilities	117	120
(c) Provisions	17	20
Total Current Liabilities	44196	23793
Total Liabilities	76019	48622
Total Equity and Liabilities	122631	81850

			(Rs. in Lakhs
Par	ticulars	Year ended 31st March, 2023 Audited	Year ended 31st March, 2022 Audited
L	Revenue from Operations	145882	29694
11	Other Income	651	6
III	Total Income (I+II)	146533	29700
IV	Expenses:		
	Cost of Materials Consumed	11401	2165
	Purchases of Stock-in-Trade	93049	18617
	Changes in Inventory of Finished Goods, Work-in-Process and Stock-in-Trade	(25807)	(5728)
	Employee Benefits Expense	4836	1074
	Finance Costs	1744	397
	Depreciation & Amortization Expense	4444	243
	Other Expenses	38754	9367
	Total Expenses (IV)	128421	26135
٧	Profit before tax (V)	18112	3565
VI	Tax Expenses: Deferred Tax	4505	1021
VII	Profit for the period / year (V-VI)	13607	2544
VIII	Other Comprehensive Income:		
	A. Items that will not be reclassified to profit or loss:		
	(i) Fair Value of Investments in Equity	0	0
	(ii) Actuarial (Losses)/ Gain on defined benefit plans	(5)	0
	(iii) Tax impact on above	1	0
	B. Items that will be reclassified to profit or loss:		
	(i) Hedging Reserve	(310)	207
	(ii) Tax impact on above	80	0
IX	Total Comprehensive Income for the year (VII+VII)	13373	2751
Х	Earnings per Share:		
	Basic: (Rs.)	9.85	1.84
	Diluted: (Rs.)	9.85	1.84

		As a result, the carrying value of inventory may exceed its net realizable value. The and the modest the appropriate access of the provisions mode by the Company
8411	5617	Management, as a policy, recognizes the provision for inventory considering the
 182	313	assessments of tuture trend.
1303	492	The Valuation of Inventory is considered as Key Audit Matter, as determination of Evaluated the adequacy of the disclosures made in the Standalone Financia Statements.
 13	254	Information Other than the Consolidated Financial Statements and Auditor's Report Thereon
 2871	1695	The Holding Company's Management and Board of Directors are responsible for the preparation of the other information. The other information
77079	48036	comprises the information included in the Management Discussion and Analysis, Board's Report including disclosure relating to Composite Scheme
122631	81850	of Arrangement and Annexures to Board's Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of this audit report.
		Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion
		thereon.
		In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes
2764	1	available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge
1	0	obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to communicate the matter to those charged with governance.
43847	33227	
46612	33228	Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements
		The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial
		statements in term of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated state of affairs, consolidated
		profit/loss and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group including its
		Associates and Jointly controlled entities in accordance with the accounting principles generally accepted in India, including the Indian Accounting
3071	1152	Standards (Ind AS) specified under section 133 of the Act.
16010	13090	The respective Management and Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and
12168	9955	for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and
350	313	estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating
224	319	effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial
31823	24829	statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose
		of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.
		In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and o
4999	1698	continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless
1906	2778	management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
		The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for
1224	784	overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Dur objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material miss hether 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 guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from ud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions f users taken on the basis of these Consolidated financial statemer

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

- Identify and assess the risks of material misstatement of the Consolidated financial statements, 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 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 based on our audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and Board of Directors of Holding compar
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained. Volcation of the applications of management's use of the going concern basis of accounting and, basis of meradion of the accounting and the second of the second o 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 Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to exp an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and gualitative 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 nisstatements in the financial stat

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless From the matters com law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

Other Matters

We did not audit the financial statements / financial information of subsidiary Mirza Bangla Limited included in the consolidated financial results, whose financial statements / financial information for the year ended on that date reflect the following:

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the interna financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may be inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate interna financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31. 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

Far Khamaara Dhatia & Mahratra	CA Vineet Deepste
For: Khamesra Bhatia & Mehrotra	CA Vineet Roongta
Chartered Accountants	Partner
FRN:001410C	M.No. 410958
	UDIN:23410958BGXZOH7708
Date: 30-05-2023	
Place: Noida	

Regd. Office : Plot No. 08, Sector -90, Noida Website: www.redtapeindia.com I CONSOLIDATEI	E-mail: complian	nce@redtapeindia.com	
De al sul sa	N		(₹ in Lakh)
Particulars ASSETS	Note No.	As at 31 March 2023	As at 31 March 2022*
ASSETS Non-current assets			
Property, plant and equipment & intangible assets	1		
(i) Property, plant and equipment a intangible assets	1	19902	16698
(ii) Capital work-in-progress of properties, plant & equipment		6508	1223
(iii) Intangible assets		1	0
(iv) Capital work-in-progress of intangible assets		601	483
Right of Use Assets	1 B	16931	13682
Financial Assets	10	10001	10002
Investments	2	56	66
Other Financial Assets	3	1091	1028
Other Non Current assets	3.1	458	644
Total Non-Current assets	0.11	45548	33824
Current assets		10010	00021
Inventories	4	64299	39665
Financial Assets			
Trade receivables	5	8411	5617
Cash and cash equivalents	6	2618	1426
Other financial Current assets	7	126	327
Other current assets	8	2871	1695
Total Current assets		78325	48730
Total Assets		123873	82554
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	9A	2765	1
Other Equity	9B	44911	30823
Equity share capital to be issued persuant to the scheme of Arrangeme	nt 9A	0	2764
Total Equity		47676	33588
Liabilities			
Non-current liabilities			
Financial Liabilities			
Borrowings	10	3071	1152
Provisions	11	350	313
Deferred tax liabilities (Net)	12	224	319
Other non-current Liabilities	13	28179	23050
Total Non-current liabilities		31824	24834
Current liabilities			
Financial Liabilities			
Borrowings	14	4999	1698
Trade payables	15		
(i) MSME		1224	784
(it) Trade Payables other than MSME		33132	15990
Other financial current liabilities	16	4677	5314
Non financial current liabilities	16.1	117	138
Provisions	17	224	208
Total current liabilities		44373	24132
Total Liabilities		76197	48966
Total Equity and Liabilities		123873	82554

As at 31 March 2023 ≢ in Lakb

As at 31 March 2022 ≢ in Lakh

Note 12 Deferred Tax Liabilities(Net) PROVISIONS

Deferred tax relates to the following: Deferred tax related to items recognised in statement of profit and loss:

Determination AND AMORTISATION EXPENSES	For the Year ended	For the Denie I.	Information about Secondary	Business Segments					(₹ in La
Particulars	31 March 2023	For the Period ended 31 March 2022	Revenue by Geographica	Il Market		WITHIN	INDIA 16.142	OUTSIDE INDIA	TOTAL 147483
Depreciation Expenses	₹ in Lakh 4444	₹ in Lakh 238		- 4 4-		(2	29540)	(788)	(30328)
Leasehold Land Amortisation Total	0 4444	5 243	Carrying amount of segme	nt assets		(8	22631 31850)	1,242 (704)	123873 (82554)
te 25 OTHER EXPENSES			Additions to Fixed Assets				14706 (2192)	1595 (2731)	16301 (4923)
Particulars	For the Year ended	For the Period ended	* Includes Export incen Notes :	tive received on Export					
raiuculars	31 March 2023	31 March 2022	(i) The Company is orga Garments and access	nized into two main business segment	s, namely:				
Processing Charges	₹ in Lakh 2356	₹ in Lakh 448	Shoe Division	ified and reported considering the dist	not nature of products	and difforing r	icko and r	aturna agaruing thora f	rom the
Commission Freight and Transport	22205 4896	4518 1149	organization structure, and	the internal financial reporting system	5.			Ū	
Power and Fuel	1442	314	laneous income and also in	in each of the above business segment includes inter Segment transfers, price	at cost plus a predete	ermined rate of		export incentives and	other miscel
Selling & Advertisement Expenses Rent	4624 432	998 0	(iii) The Segmental Reve (a) Revenue within Ir	nue in the geographical segments con adia includes sales to customers locate	sidered for disclosure d within India and ear	are as follows: nings in India.			
Vehicle Running & Maintenance Repair and Maintenance (other than building & machinery)	60 774	19 181	(b) Revenue outside	India includes sales to customers loca Results, Assets and Liabilities include	ted outside India and	earnings outsid		the comments and amo	unto allocated
Traveling & Conveyance Expenses Insurance 194	287	82	on a reasonable basis.	Results, Assets and Liabilities include	ule lespective amoun	is identifiable t	Jeach U	ule segnients and and	unts anocateu
Security Expenses	261	64		EIGN CURRENCY ON ACCOUNT OF	DIVIDEND				
Postage & Courier Telephone & Telex	<u>133</u> 66	51 16	Particulars				r the Year 31 March		he Period ended March 2022
Legal & Professional Chrgs Rates and Taxes, excluding taxes on income	433 365	29 37	No. of Non Resident Share	haldara			₹ in La		₹ in Lakh
Repairs to machinery	25	57	Number of Equity Shares h	eld by them				-	-
Repairs to buildings Printing & Stationery	14 84	6 19	Amount of Dividend Paid (Tax Deducted at Source	Gross)				NIL -	NIL
Donation and Subscription (Profit)/Loss on Sale of Property, plant and equipment	23 (13)	1 31	Year to which Dividend rela	ates				-	
Miscellaneous Expenses	67	1334	Note 30 RELATED PARTY TR	ANSACTIONS Nature of	Volume of	Outstand	ling	Volume of	Outstanding
Audit Fees Loss of Partnership	15	9	S. Particulars No.	Nature of Relationship	Transactions	Outstand (₹ in La		Transactions	Outstanding (₹ in Lakh)
Total	38754	9367	For the year ended 31st March	2022 2023	(₹ in Lakh) as on March 202	23		(₹ in Lakh) 2022as on March 202	2
Payments to the auditor as	For the Year ended	For the Period ended	1 Purchase Euro Footwear Pvt. Ltd	Enterprise over which Key Mana	463	38	Cr.	0	-
	31 March 2023 ₹ in Lakh	31 March 2022 ₹ in Lakh	Luro r ootwear r'VL Llu	-gement Personnel are able to	400	30	3 .	v	
(I) To Statutory Auditors			Gempack Enterprises	exercise significant Influence -do-	185	13		52	20 (
a. For Audit Services (ii) To Branch Auditors for Audit Services	<u>15</u> 0	9	Shoemac Leather Tech Eng. Ltd	-do-	17	3	Cr.	9	2 (
Total	15	9	World Wear Products Sen En Mirza Industrial	-do- More than 52% capital is	283		+	- 1	-
te 25.2 Details of Corporate Social Responsibility Expenditure	F 4h 14	Faulty D. L.	Supply Chain LLP Mirza International Limited	contributed by the Company Chairman and Managing	2.840	57	Cr.	799	209 0
Corporate Social Responsibilities	For the Year ended 31 March 2023	For the Period ended 31 March 2022		Director are the Director in the Entit		5/	Ur.	199	209
a) Total amount required to be spent for the financial year	₹ in Lakh	₹ in Lakh	2 Sale Euro Footwear Pvt. Ltd	Enterprise over which Key Mana	226	-		4	3 [
b) Amount spent during the financial year	0	0		-gement Personnel are able to exercise significant Influence					
Total	•	•	Gempack Enterprises	-do-	2	-		0	-
te 26 EARNINGS PER SHARE (EPS)	For the Year ended	For the Period ended	RTS FASHION FZE I-DUB Asian Traders	-do-	154 1	122	Dr.		-
Particulars	31 March 2023	31 March 2022	World Wear Products Mirza International Limited	-do- Chairman and Managing	37 619	0	Dr.	- 122	-
(I) Net Profit after tax as per statement of Profit and Loss attributable to Equity Shareholders	₹ in Lakh 14215	₹ in Lakh 2904	3 Jobwork expenses	Director are the Director in the Entit	/				
(ii) Weighted Average number of equity shares used as denominator for calculating EPS	138201900	50000	Shoemac Leather Tech	-do-		-		0	-
(iii) Basic and Diluted Earnings per share (₹) (iv) Face Value per equity share (₹)	10.29	2.10	Eng. Ltd 4 Jobwork Income						
te 22.1			Mirza International Limited	Chairman and Managing Director are the Director in the Entit	510	-		-	-
nployee benefits :			5 Reimbursement of						
The Company is providing the following benefits to their employees : a) Gratuity			Expenses Mirza International Limited	Chairman and Managing	614	· ·		-	-
b) Provident Fund c) Leave encasement			6 Managerial Renumeratior	Director are the Director in the Entit	/				
(i) The amounts recognised in Balance Sheet are as follows:			Directors Remuneration Mr. Shuja Mirza	Managing Director of the Company	600	50	Cr.	45	15 0
	s at 31 March 2023	As at 31 March 2022	Mr. Narendra Prasad Upadhyaya	Whole Time Director of the Company of the Company	43	4		11	4 0
A) – Wholly funded – Wholly unfunded	- 367	-	Mr. Arvind Verma	Whole Time Director of the Compar	y 66	4	Cr.	12	4 (
	367	0	Note 31 Following payments	to Directors are included in various	heads of expenditur	re :			
Less: Fair value of plan assets Add: Amount not recognised as an asset [limit in para 64(b)]	0	0	Particulars					2023	2022
Amount to be recognised as liability or (asset)	367	0						n Lakh)	(₹ in Lakh)
B) Amounts reflected in the Balance Sheet Liabilities	367	0	Salary Perquisites					731	72
Assets	0	0	Sitting Fees Guarantee Commission					0	0
Net liability/(asset) Net liability/(asset) - current #	367 17	0	Total					731	72
Net liability/(asset) - Non-current	350	0	Note 32 Forward Contracts	ala antarad inte hurth - Original	utatan dina na na na m	alares Of	late		
(ii) The amounts recognised in Statement of Profit and Loss are as follows:				cts entered into by the Company and c R 718.14 lakhs (466.74 lakhs) Purchas		aance Sheet o	late		
Particulars Current service cost	2022-23 (₹ in Lakh) 37	2021-22 (₹ in Lakh) 0	Note 33						
Interest cost	24	0	The immovable properties	have been acquired under the Schem I formalities for transfers, title deeds a			he Mirza I	nternational Limited (M	IIL). However du
Interest income on plan assets Remeasurement - Actuarial losses/(gains) -	-	-			- our role in the ham	o or MIL.			
Difference between actual return on plan assets and interest income Remeasurement - Actuarial losses/(gains) - Others	- 5	- 0	Note 34 Relationship with Stru Name of Struck	Name of transactions with				lationship with the St	
Past service cost	- 5	- 0	off Company	struck-off Company Investments in securities	outstar			npany, if any, to be d	
Actuarial gain/(loss) not recognised in books Adjustment for earlier years	-	-		Receivables					
Remeasurement - Effect of the limit in para 64(b)	-	-	Nil	Payables Shares held by stuck off compa				Nil	
Translation adjustments	-	-]≬└────	Oher Outstanding balance (to be s					
Amount capitalised out of the above Total	66	0	Note 35 Ratios	Numerator	r Unit aboo	23 2024 20	Marich	n Evolution for	hanges of are
Amount included in "employee benefits expense" Amount included as part of "finance cost"	61	0	SI. Ratio Type No.	Numerator Denominate	or Unit 2022	-23 2021-22	Variatio	or More General	Remarck :-
Amount included as part of "infance cost" Amount included as part of "other comprehensive income"	5	- 0						Higher Turnover Profitability Impr	
Particulars	2022-23 (₹ in Lakh)	2021-22 (₹ in Lakh)	1 Current Ratio	Current Assets Current Liab	lities Times 4	.77 2.02	-12.59	Current year by	
Opening balance of the present value of defined benefit obligation	0	0		Current Assets Current Liab Total Debt^ "Equity		0.17 2.02 0.17 0.08		9% Due to increase o	
Add: Current service cost Add: Interest cost	37	0	3 Debt service	Earnings available Debt Service	** Times 3	3.11 1.66	87.72		bility lead to
Add: Contribution by plan participants				coverage ratio				repayment of deb improvision of the	t, which resulted i
i) Employer ii) Employee	0	0	4 Return on equity ratio	Net Profit after taxes Equity Share	holder % 29	.82 8.65	244.82	1% Higher Profitabilty	as compared to
iii) Transfer-in/(out)	0	0						last funds year ha return to Equity s	
Add: Acquisitons Add/(less): Remeasurement - Actuarial losses/(gains)	332		5 Inventory turnover ratio	Sales Average Inv	entory Times 2	2.82 0.75	277.23	compared to the p	previous year.
i) Actuarial (gains)/losses arising from changes in demographic assumption	0	0						increased the ratio	2
	0	0		Sales Average Act Receivables		.36 3.08	41.32		
ii) Actuarial (gains)/losses arising from changes in financial assumptions	5	0	tumover ratio						
ii) Actuarial (gains)/losses arising from changes in financial assumptions iii) Actuarial (gains)/losses arising from changes in experience adjustments Less: Benefits paid	5-31	0		Purchase Average Ace		.20 1.41	-15.08	increased the rations in the ration is a second sec	
ii) Actuarial (gains)/losses arising from changes in financial assumptions iii) Actuarial (gains)/losses arising from changes in experience adjustments Less: Benefits paid Add: Past service cost	-31	0	7 Trade payables turnover ratio		ounts Times 1	.20 1.41 I.32 1.23		1% 1% Higher level of Tu	rnover has
ii) Actuarial (gains)/losses arising from changes in financial assumptions iii) Actuarial (gains)/losses arising from changes in experience adjustments Less: Benefits paid Add: Past service cost Add: Labilities assumed on transfer of employees Add: Business combination/acquisition	-31 0 0 0	0 0 0 0	7 Trade payables turnover ratio 8 Net capital turnover ratio	Purchase Average Act Payables Sales Working Ca	ounts Times 1 ital Times 4	1.32 1.23	250.83	 Higher level of Tu increased the rati 	rnover has
iii) Actuarial (gains)/losses arising from changes in financial assumptions iii) Actuarial (gains)/losses arising from changes in experience adjustments Less: Berefits paid Add: Past service cost Add: Past service cost Add: Liabilities assumed on transfer of employees	-31 0 0	0 0 0	7 Trade payables turnover ratio 8 Net capital turnover rato 9 Net profit ratio	Purchase Average Acc Payables	ounts Times 1 ital Times 4 % 9			 Higher level of Tu increased the rati % 	rnover has o n Turnover, EBIT

0

367

7

has employed and taxes improvised which has inturn improved the return

Depreciation Expenses Leasehold Land Amortisation Total Deferred tax feater to intens tecopies on statement or promanous. Deferred tax fiabilities (gross) Property, Plant, Equipment & Intangible Assets :Difference in Depreciations as per books of account and tax laws Impact of expenditure charges to the financial statement in the books of account & tax (145) 84 (204) (349) Note 25 OTHER EXPENSES 84 (a) Deferred tax assets (gross) Impact of expenditure charges to the financial statement in the current /earlie Particulars 30 year but allowable for tax puprose on payment year but allowable for tax puprose on payment (c) Deferred Tax Asset created during the year (c) = (a) - (b) Deferred tax relates to the following: Deferred tax relates to the following: Deferred tax related to items recognised in OCI: Deferred tax assets (gross) Re-measurement losses on defined benefit plans Re-valuation of Equity Investments (d) 30 (379) (379) -95 Processing Charges Freight and Transport Power and Fuel Selling & Advertisement Expenses Rent Rent Vehicle Running & Maintenance Repair and Maintenance (other than building & mac Traveling & Conveyance Expenses Insurance 194 Security Expenses Portane & Courter Deferred tax liabilities (gross) Deferred tax related to items recognised in equity (f)=(d) + (e) Deferred tax liabilities (net) 0.95 Postage & Courier Telephone & Telex Telephone & Telex Legal & Professional Chrgs Rates and Taxes, excluding taxes on income Repairs to machinery Printing & Stationery Donation and Subscription (Partitil de con Schof Demontu plant and equipm Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for 31 March 2023 and 1 April 2022 Particulars As at 31 March 2023 As at 31 March 2022 ₹ in Lakh ₹ in Lakh Accounting profit/(loss) before income tax At India's applicable statutory income tax rate i.e. Income Tax (25%) plus Cess (4%) (PY Income Tax (25%) plus Cess (4%) Current tax expense reported in the statement of profit and loss Deferred tax expense reported in the statement of profit and loss 4080 18910 (Profit)/Loss on Sale of Property, plant and equipm 25.168% 25.168% Miscellaneous Expenses 4791 1156 20 Audit Fees Loss of Partnership Total Non-deductible expenses for tax purposes: Impact of Lease rent Liabilities 2228 243 777 Note 25.1 Depreciation and amortization expense (net) Other non deductible expenses 214 Payments to the auditor as 2083 508 Deductible expenses for tax purposes Depreciation as per IT Act, 1961 235 (I) To Statutory Auditors a. For Audit Services (ii) To Branch Auditors for Audit Services Others At the effective income tax rate Current tax expense reported in the statement of profit and loss Deferred tax expense/(credit) reported in the statement of profit and loss **4791** 4791 1156 1156 (95) Total Reconciliation of deferred tax liabilities (net): lote 25.2 Details of Corporate Social Respons Corporate Social Responsibilities Particulars As at 31 March 2023 ₹ in Lakh As at 31 March 2022 ₹ in Lakh Opening balance of DTA/DTL (net) Deferred tax income/(expense) during the period recognised in profit or loss 298 21 319 (95) a) Total amount required to be spent for the finar b) Amount spent during the financial year Total Impact of Others Closing balance of DTA/DTL (net) 224 319 Note 12 INCOME TAX (NET) Note 26 EARNINGS PER SHARE (EPS) Particulars Deferred Tax expense recognised in the Statement of Profit & Loss Particulars A) As at 31 March 2023 As at 31 March 2022 ₹ in Lak ₹ in Lakh (I) Net Profit after tax as per statement of Profit and A. Liabilities: Related to fixed assets B. Assets: (ii) Weighted Average number of equity shares used
 (iii) Basic and Diluted Earnings per share (₹)
 (iv) Face Value per equity share (₹) -37 21 Disallowance under the Income Tax Act, 1961 Total (A - B) -95 21 Note 22.1 Note 22.1 Employee benefits : The Company is providing the following benefits t a) Gratuity b) Provident Fund c) Leave encasement (i) The amounts recognised in Balance Sheet are Note 13 OTHER NON CURRENT LIABILITIES Particulars As at 31 March 2022 As at 31 March 2023 ₹ in Lakh ₹ in Lakh Others Security deposits - from Franchise Lease Rent Liabilities Total 9955 13095 12168 16011 Present value of defined benefit obligation A) – Wholly funded – Wholly unfunded 28179 23050 ote 14 BORROWINGS BORROWINGS As at 31 March 2023 ₹ in Lakh As at 31 March 2022 ₹ in Lakh Less: Fair value of plan assets Add: Amount not recognised as an asset [limit in Secured* Working capital loans repayable on demand Amount to be recognised as liability or (asset) 3364 From Other banks From Foreign Bank 244 900 B) Amounts reflected in the Balance Sheet Current maturities of long-term debt (Refer Note No. 10)
Term Loan From banks ** Liabilities 1603 500 Assets Net liability/(asset) Net liability/(asset) - current # Net liability/(asset) - Non-current Term Loan From bank (Auto Loan) Total 1698 4999 *(1) HDFC Bank term loans Rs.7600 Lakh secured by exclusive charged on moveable asets funded from HDFC Bank term loan and exclusive charge on industrial property measuring 272646.39 square meters located in Industrial Area Unnao Site 2 (Uttar Pradesh), Pari-passu charge on current & future stocks and book debts
 HDFC Bank working capital Rs.11000 Lakh secured by Pari passu charge on current & future stocks & book debts, exclusive charge on industrial property measuring 272646.39 square meters located in Industrial Area Unnao Site 2 (Uttar Pradesh),
 Auto Loans are secured by the respective vehicle for which was availed.
 CTI Bank working capital Rs.12000 Lakh secured by First Pari passu charge on present & future stocks & book debts, exclusive charge on property situated at Plot No.4, 5.36837, Sector-59, Noida.
 Federal Bank working capital Rs.5000 Lakh secured by First Pari passu charge by way of hypothecation on entire current assets present & future stocks & book debts, exclusive charge on property situated at Plot No.4, 5.36837, Sector-59, Noida.
 All the above secured Loans are guaranteed by Mr. Shuja Mirza (ii) The amounts recognised in Statement of Prof Particulars Current service cost Interest cost Interest income on plan assets Remeasurement - Actuarial losses/(gains) -Difference between actual return on plan assets Remeasurement - Actuarial losses/(gains) - Othe Past service cost Actuarial gain/(loss) not recognised in books Note 15 TRADE PAYABLE TRADE PAYABLE Adjustment for earlier years Remeasurement - Effect of the limit in para 64(b) As at 31 March 2023 As at 31 March 2022 ₹ in Lakh Micro, Small and Medium Enterprises * 1224 Translation adjustments
 Others
 33132
 15990

 Total
 34356
 16774

 * The Company does not owe any dues outstanding for more than the period specified in Micro, Small & Medium Enterprises Development Act, 2006 as at 31st March 2023/31st March 2022, to any Micro, Small & Medium Enterprises. This information is based on data available with the company.
 Amount capitalised out of the above Total 16774 Amount included in "employee benefits expense" Amount included as part of "finance cost" Amount included as part of "other comprehensive Note 15.1 Trade Payables due for payment ageing schedule (current year) (i) MSME* Particulars (ii) Others* Particulars Less than 1 year 1-2 years 2-3 years More than 3 years Total *Undisputed dues only, there are no disputed dues outstanding. 1,224 Opening balance of the present value of defined Add: Current service cost Add: Interest cost 1224 33132 Add: Contribution by plan participants i) Employer ii) Employee *Undisputed dues only, there are no disputed dues outstanding Note: As per the information available with the company, there are no transaction with micro, small or medium enterprises as defined under the Micro, Small, Medium Enterprises Development Act, 2006 to whom company owns any dues. iii) Transfer-in/(out) Add: Acquisitons Add/(less): Remeasurement - Actuarial losses/(g Note 16 OTHER FINANCIAL CURRENT LIABILITIES OTHER FINANCIAL CURRENT LIABILITIES i) Actuarial (gains)/losses arising from changes in As at 31 March 2022 As at 31 March 2023 ii) Actuarial (gains)/losses arising from changes i iii) Actuarial (gains)/losses arising from changes in Lakh in Lakh Interest accrued but not due on borrowings 36 0 Less: Benefits paid Add: Past service cost Other payables Commission Payable on Inland Sales Outstanding Liabilities # ESI & PF Payable 1620 1550 Add: Past service cost Add: Liabilities assumed on transfer of employee Add: Business combination/acquisition 382 425 Add: Adjustment for earlier years Salary Payable Bonus Payable Audit Fees Payable 168 251 218 Closing balance of the present value of defined benefit obligation

Unpaid Commission on Export Sales	0	7									to shareho	AUGL2
Rent Payable	48	65	Particulars	2022-23 (₹ in L	.akh) 2021-22 (₹ in Lakh)	11 Return on investment	Return/ Profit/	Investment	% NA	NA	NA	
Duties & Taxes (TDS payable)	230	108	Plan assets at beginning of period			131	Earnings					
Income Tax Liability payable	0		Investment Income			Since the previous year con	sists business for only 3 mo	onths and has been resta	ated pursuant to sche	eme of arrang	ement, hence the fig	gures are incompar-
Installment payable (Land at Unnao, U-5)	0	0	Return on Plan Assets, Excluding amount recognised in Net Interest Expense									
Lease Rent Liabilites	1918	2787	Actual Company contributions			Note 36 Related Party Tra	nsactions					
Total	4677	5314	Fund Transferred									
			Employee contributions			Related Party Disclosures	, as required by IND-AS2	24, are given below:				
Note 16.1 NON FINANCIAL CURRENT LIABILITIES			Benefits paid			Relationships						
NON FINANCIAL CURRENT LIABILITIES	As at 31 March 2023	As at 31 March 2022	Plan assets at the end of period			i) Holding Company	<i>/</i> :	REDTAPE Limited				
	₹ in Lakh	₹ in Lakh		I		ii) Associates/Other	body corporate	Sen En Mirza Indu	strial Supply Chain L	LP, Mirza In	ernational Limited	
Advance Received From Customers	117	138	The key assumptions used in the calculations are as follows :			iii) Key Managemen	Personnel & Relatives:	Mr. Shuja Mirza (M	lanaging Director – F	REDTAPE Lir	ited and Director in	n Mirza Bangla
Total	117	138	1. Financial Assumptions	2022-23	2021-22	1		Limited), Mr. Rajan	Wig (Director), Mr.	Rashid Ahme	d Mirza (Chairman	- REDTAPE Limite
		100	Discount Rate					Mr. Arvind Verma (Whole-time Director	REDTAPE L	mited), Mr. Narend	ra Prasad Upadhya
Note 17 PROVISIONS				7.20% p.a				(Whole-time Direct	or REDTAPE Limited	d), CA Abhina	v Jain (C.F.O RE	EDTAPE Limited), M
PROVISIONS	As at 31 March 2023	As at 31 March 2022	Rate of increase in salaries	6.00% p.a				Nandita Singh (Cor	mpany Secretary RE	DTAPE Limit	ed), Mr. Shahid Ahi	mad Mirza, Mr. Taus
FROVISIONS	As at 51 March 2025 ₹ in Lakh	As at 51 march 2022 ₹ in Lakh	2. Demographic Assumptions	2022-23				Ahmad Mirza, Mr.	Tasneef Ahmad Mirz	a, Mrs. Yasm	n Mirza, Mrs. Fauz	ia Mirza, Mrs. Haya
(a) Bravisian far amplexes benefits			Mortality Rate (% of IALM 2012-14)	100.00%				Mirza, Mrs. Nida M	lirza, Mrs. Firdaus Ar	min, Mrs. Irar	n Mirza, Mr. Farzan	i Mirza, Mr. Amaan
(a) Provision for employee benefits	224	208	Normal Retirement Age	60 Years	s -			Mirza, Ms. Sara Mi	irza, Ms. Hiba Mirza,	Mr. Faraz M	rza, Mr. Mustafa M	irza, Mrs. Yusra Mir
Gratuity (Unfunded) Total	224	208	Attrition Rates, based on age (% p.a.) For all Ages	2	2 -			Mrs. Sabiha Hussa	ain			
lotai	224	200	3. The discount rate indicated above reflects the estimated timing and currency	of benefit payments. It is based	on the vields / rates available on	iv) Directors & Relat	ves:	Dr. Rajshree Saxer	na, Mr. Sanjay Bhalla	a, Dr. Yashvir	Singh and Mr. Sub	hash Chander Sap
Note 18 REVENUE FROM OPERATIONS			applicable bonds as on the current valuation date.						ctors of REDTAPE Li			
Particulars	For the Year ended	For the Period ended	4. The salary growth rate indicated above is the Company's best estimate of a	increase in salary of the emplo	ovees in future years, determined	 v) Related Compan 	es:	Shoemax Engineer	ring Pvt. Ltd., Shoem	nac Leather T	ech Engineers Ltd.	, Mirza Charitable
Particulars			considering the general trend in inflation, seniority, promotions, past experience a						Footwear Pvt. Ltd.,			
	31 March 2023	31 March 2022	market, etc.		and and supply in employment			Pvt. Ltd., Aarem He	eights Pvt. Ltd., Mirz	a (U.K.) Ltd.,	Mirza Investment F	Pvt. Ltd., Silver Spa
Only of any dusts	₹ in Lakh	₹ in Lakh		was turnovar in future (ath th-	an on account of retirement doub			Pvt. Ltd., Empire H	loldings Ltd, Kasi 19	81 Alumni Fo	undation, Empire H	
Sale of products	146820	30301	 Attrition rate indicated above represents the Company's best estimate of emp andicablement) determined considering versions factors such as notice of human 					Infrastructure Serv	ices (India), Olive Sh	hoes Private	imited	
Other operating revenues	11	21	or disablement) determined considering various factors such as nature of busin	ss, retention policy, industry fact	tors, past experience, etc.	vi) Related Parties/F	irms:	UEM Trading LLP,	Achee Shoes LLP, F	Red Tape Inte	rnational LLP, Mirz	a Holdings LLP, Mr
Total	146831	30322						Express LLP, RTS	Fashion LLC, World	d Wear Produ	cts, Mirza Projects,	, Gempack Enterpri
			Sensitivity Analysis						aves International, M			
Note 19 OTHER INCOME			Significant actuarial assumptions for the determination of the define benefit oblig						UAE, Chowdhary Aj			
Particulars	For the Year ended	For the Period ended	sensitivity analysis below have been determind based on reasonably possible ch		ig at the end of the reporting period,	1				~		
	31 March 2023	31 March 2022	while holding all other assumptions constant. The result of sensitivity analysis is			Note 37						
	₹ in Lakh	₹ in Lakh	Particulars		As on 31 March 2022	Since the Composite Scher	ne of Arrangement has bee	en given effect to in the	current year Financia	al Statements	as well as restater	ment made in the p
Interest Income	53	24	Defined Benefit Obligation (Base)	367.19	-	year Financial Statements,						
Other non-operating income												
Other Income	599	(18)	Particulars As	n 31 March 2023	As on 31 March 2022	Note 38 Leases						
Total	652	6	Decrease	Increase D	Decrease Increase	Right-of-use assets and L	ease Liability:					
			Discount Rate (- / + 1%) 414	327		Information about leases fo	which the company is a le	essee is presented belo	w:			
Note 19 (i) Other Comprehensive Income- Items that will not be reclassified to Profit	and Loss		% change compared to base due to sensitivity 12.86%	-10.81%		Right-of-use assets (ROU						
Particulars	For the Year ended	For the Period ended	Salary Growth Rate (- / + 1%) 326	415		1				Amount in	_akhs	
	31 March 2023	31 March 2022	% change compared to base due to sensitivity -11.23%	13.15%		Balance as on 31st Ma	urch 2022				36.68	
	₹ in Lakh	₹ in Lakh	Attrition Rate (- / + 50%) 362	372		Addition for the new le					69,09	
Remeasurement gain/(loss) of Defined Benefit Plan	(5)	0	% change compared to base due to sensitivity -1.37%	1.19%		Depreciation charge for					22,16	
Equity investments Through OCI			Mortality Rate (- / + 10%) 366	368		Deletions for terminate					14,45	
Total	(5)	0	% change compared to base due to sensitivity -0.22%	0.22%		Balance as on 31 Mar				1	69,16	
						*included initial direct	t cost.					
Note 19 (ii) Other Comprehensive Income- Items that will be reclassified to Profit and	Loss		Note 27 CONTINGENT LIABILITIES AND COMMITMENTS (TO THE EXTEN	NOT PROVIDED FOR)		The aggregate depreciation	expense on ROU assets an	mounting to Rs. 22,16 La	khs is included under	r depreciation	and amortization e	xpense in the Conso
Note 19 (ii) Other Comprehensive Income- Items that will be reclassified to Profit and Particulars		For the Period ended	Note 27 CONTINGENT LIABILITIES AND COMMITMENTS (TO THE EXTEN	NOT PROVIDED FOR)		The aggregate depreciation Statement of Profit and Los		mounting to Rs. 22,16 La	khs is included unde	r depreciation	and amortization e	xpense in the Consc
Note 19 (ii) Other Comprehensive Income- Items that will be reclassified to Profit and Particulars	For the Year ended	For the Period ended			As at 31 March 2022		s.	-		r depreciation	and amortization e	xpense in the Consc
	For the Year ended 31 March 2023	31 March 2022	Note 27 CONTINGENT LIABILITIES AND COMMITMENTS (TO THE EXTEN PARTICULARS	As at 31 March 2023	As at 31 March 2022 (≹ in Lakh)	Statement of Profit and Los	s.	-	1 March 2023:	r depreciation ount in Lakhs		xpense in the Const
Particulars	For the Year ended 31 March 2023 ₹ in Lakh	31 March 2022 ₹ in Lakh	PARTICULARS	As at 31 March 2023 (₹ in Lakh)	(₹ in Lakh)	Statement of Profit and Los	s. ent in the lease liabilities d	-	1 March 2023: (Am			xpense in the Consc
Particulars Hedge Reserve	For the Year ended 31 March 2023 ₹ in Lakh -310	31 March 2022 ₹ in Lakh 207	A BILLS DISCOUNTED	As at 31 March 2023 (₹ in Lakh) Ni	(₹ in Lakh) I Nil	Statement of Profit and Los The following is the movem Lease Liabi Balance as	s. ent in the lease liabilities d lity on 31st March,2022	-	1 March 2023: (Am	ount in Lakhs 31/03/2023 158,67		xpense in the Consc
Particulars	For the Year ended 31 March 2023 ₹ in Lakh	31 March 2022 ₹ in Lakh	A BILLS DISCOUNTED B BANK GUARANTEES	As at 31 March 2023 (₹ in Lakh) Ni	(₹ in Lakh) I Nil I Nil	Statement of Profit and Los The following is the movem Lease Liabi	s. ent in the lease liabilities d lity on 31st March,2022	-	1 March 2023: (Am	ount in Lakhs 31/03/2023		xpense in the Consc
Particulars Hedge Reserve Total	For the Year ended 31 March 2023 ₹ in Lakh -310	31 March 2022 ₹ in Lakh 207	PARTICULARS A BILLS DISCOUNTED B BANK GUARANTEES C LETTER OF CREDITS	As at 31 March 2023 (₹ in Lakh) Ni 970	(₹ in Lakh) I Nil I Nil D 852	Statement of Profit and Los The following is the movem Lease Liabi Balance as	s. ent in the lease liabilities d lity on 31st March,2022 New leases	-	1 March 2023: (Am	ount in Lakhs 31/03/2023 158,67		xpense in the Const
Particulars Hedge Reserve Total Note 20 COST OF MATERIALS CONSUMED	For the Year ended 31 March 2023 ₹ in Lakh -310 -310	31 March 2022 ₹ in Lakh 207 207	PARTICULARS A BILLS DISCOUNTED B BANK GUARANTEES C LETTER OF CREDITS D Two cases of employee are pending at Labour Court, Kashipur	As at 31 March 2023 (₹ in Lakh) Ni	(₹ in Lakh) I Nil I Nil D 852	Statement of Profit and Los The following is the movem Lease Liabi Balance as Addition for Accreditation	s. ent in the lease liabilities d lity on 31st March,2022 New leases	-	1 March 2023: (Am	ount in Lakhs 31/03/2023 158,67 68,87		xpense in the Const
Particulars Hedge Reserve Total	For the Year ended 31 March 2023 ₹ in Lakh -310 -310 For the Year ended	31 March 2022 ₹ in Lakh 207 207 For the Period ended	PARTICULARS A BILLS DISCOUNTED B BANK GUARANTEES C LETTER OF CREDITS D. Two cases of employee are pending at Labour Court, Kashipur E COMMITMENT	As at 31 March 2023 (₹ in Lakh) Ni 970 Indeterminate	(₹ in Lakh) I Nii D Nii 0 852 0 Indeterminate	Statement of Profit and Los The following is the movem Lease Liabi Balance as Addition for Accreditatio Payment of	s. ent in the lease liabilities d lity on 31st March,2022 New leases of Interest	-	1 March 2023: (Am	ount in Lakhs 31/03/2023 158,67 68,87 9,86		xpense in the Consc
Particulars Hedge Reserve Total Note 20 COST OF MATERIALS CONSUMED	For the Year ended 31 March 2023 ▼ in Lakh -310 -310 For the Year ended 31 March 2023	31 March 2022 ₹ in Lakh 207 207 For the Period ended 31 March 2022	PARTICULARS A BILLS DISCOUNTED B BANK GUARANTEES C LETTER OF CREDITS D Two cases of employee are pending at Labour Court, Kashipur	As at 31 March 2023 (₹ in Lakh) Ni 970	(₹ in Lakh) I Nii D Nii 0 852 0 Indeterminate	Statement of Profit and Los The following is the movem Balance as Addition for Accreditation Payment of Deletions for	s. ent in the lease liabilities d lity on 31st March,2022 Vew leases 1 of Interest .ease Liability	-	1 March 2023: (Am	ount in Lakhs 31/03/2023 158,67 68,87 9,86 -37,86		xpense in the Consr
Particulars Hedge Reserve Total Note 20 COST OF MATERIALS CONSUMED Particulars	For the Year ended 31 March 2023 ▼ in Lakh -310 -310 For the Year ended 31 March 2023 ▼ in Lakh	31 March 2022 T in Lakh 207 207 For the Period ended 31 March 2022 T in Lakh	PARTICULARS A BILLS DISCOUNTED B BANK GUARANTEES C LETTER OF CREDITS D. Two cases of employee are pending at Labour Court, Kashipur E COMMITMENT	As at 31 March 2023 (₹ in Lakh) Ni 970 Indeterminate	(₹ in Lakh) I Nii D Nii 0 852 0 Indeterminate	Statement of Profit and Los The following is the movem Balance as Addition for Accreditation Payment of Deletions for	s. ent in the lease liabilities d ity on 31st March,2022 New leases of Interest .ease Liability Terminated Leases	-	1 March 2023: (Am	ount in Lakhs 31/03/2023 158,67 68,87 9,86 -37,86 -22,38		xpense in the Consc
Particulars Hedge Reserve Total Note 20 COST OF MATERIALS CONSUMED Particulars Others	For the Year ended 31 March 2023 C in Lakh -310 -310 For the Year ended 31 March 2023 C in Lakh 11300	31 March 2022 ₹ in Lakh 207 207 For the Period ended 31 March 2022 ₹ in Lakh 2147	PARTICULARS A BILLS DISCOUNTED B BANK GUARANTEES C LETTER OF CREDITS D. Two cases of employee are pending at Labour Court, Kashipur E COMMITMENT	As at 31 March 2023 (₹ in Lakh) Ni 970 Indeterminate	(₹ in Lakh) I Nii D Nii 0 852 0 Indeterminate	Statement of Profit and Los The following is the movem Balance as Addition for Accreditation Payment of Deletions for	s. ent in the lease liabilities d on 31st March,2022 New leases lease Liability Terminated Leases on 31 March 2023	during the year ended 31	1 March 2023: (Am	ount in Lakhs 31/03/2023 158,67 68,87 9,86 -37,86 -22,38 179,16)	
Particulars Hedge Reserve Total Note 20 COST OF MATERIALS CONSUMED Particulars Others Stores & Spares	For the Year ended 31 March 2023 ▼ in Lakh -310 -310 For the Year ended 31 March 2023 ▼ in Lakh 11300 101	31 March 2022 ₹ in Lakh 207 207 For the Period ended 31 March 2022 ₹ in Lakh 2147 18	PARTICULARS A BILLS DISCOUNTED B BANK GUARANTEES C LETTER OF CREDITS D Two cases of employee are pending at Labour Court, Kashipur E COMMITMENT A CAPITAL EXPENDITURE (Net of fund already deployed)	As at 31 March 2023 (₹ in Lakh) Ni 970 Indeterminate	(₹ in Lakh) I Nii D Nii 0 852 0 Indeterminate	Statement of Profit and Los The following is the movem Lease Liabi Balance as Addition for Accreditation Payment of Deletions for Balance as As at Balance Sheet date, commenced to which lesse	s ent in the lease liabilities d lity on 31st March,2022 New leases of Interest cases Liability Terminated Leases on 31 March 2023 he Company is not expos is committed.	during the year ended 31	1 March 2023: (Arm	ount in Lakhs 31/03/2023 158,67 68,87 9,86 -37,86 -22,38 179,16 ination option) s, residual value g	uuarantees, and leas
Particulars Hedge Reserve Total Note 20 COST OF MATERIALS CONSUMED Particulars Others	For the Year ended 31 March 2023 C in Lakh -310 -310 For the Year ended 31 March 2023 C in Lakh 11300	31 March 2022 ₹ in Lakh 207 207 For the Period ended 31 March 2022 ₹ in Lakh 2147	PARTICULARS A BILLS DISCOUNTED B BANK GUARANTEES C LETTER OF CREDITS D Two cases of employee are pending at Labour Court, Kashipur E COMMITMENT A CAPITAL EXPENDITURE (Net of fund already deployed) Note 28 Segment Reporting	As at 31 March 2023 (₹ in Lakh) Ni 970 Indeterminate	(₹ in Lakh) I Nii D Nii 0 852 0 Indeterminate	Statement of Profit and Los The following is the movem Balance as Addition for Payment of Deletions for Balance as As at Balance Sheet date,	s ent in the lease liabilities d lity on 31st March,2022 New leases of Interest cases Liability Terminated Leases on 31 March 2023 he Company is not expos is committed.	during the year ended 31	1 March 2023: (Arm	ount in Lakhs 31/03/2023 158,67 68,87 9,86 -37,86 -22,38 179,16 ination option) s, residual value g	uuarantees, and leas
Particulars Hedge Reserve Total Note 20 COST OF MATERIALS CONSUMED Particulars Others Stores & Spares Total	For the Year ended 31 March 2023 C in Lakh -310 -310 For the Year ended 31 March 2023 C in Lakh 11300 101 11401	31 March 2022 ₹ in Lakh 207 207 For the Period ended 31 March 2022 ₹ in Lakh 2147 18	PARTICULARS A BILLS DISCOUNTED B BANK GUARANTEES C LETTER OF CREDITS D Two cases of employee are pending at Labour Court, Kashipur E COMMITMENT A CAPITAL EXPENDITURE (Net of fund already deployed) Note 28 Segment Reporting Segment Information for the year ended 31st March, 2023	As at 31 March 2023 (₹ in Lakh) Ni 970 Indeterminate	(₹ in Lakh) I Nii D Nii 0 852 0 Indeterminate	Statement of Profit and Los The following is the movem Lease Liabi Balance as Addition for Accreditation Payment of Deletions for Balance as As at Balance Sheet date, commenced to which lesse	s ent in the lease liabilities d lity on 31st March,2022 New leases of Interest cases Liability Terminated Leases on 31 March 2023 he Company is not expos is committed.	during the year ended 31	1 March 2023: (Am	ount in Lakhs 31/03/2023 158,67 68,87 9,86 -37,86 -22,38 179,16 ination option) s, residual value g on an undiscounte	uuarantees, and leas
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(i) Market risk

Warket risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Such changes in the walking the and landwate stream values of trade down who is a microammer under an isotaut becaded or unargue in iteration became to the angle of the angle and the angle of the angle angl

roweny community examing the risk company uses lowand exchange commacus to hedge its foreign exchange risk of anticipate sales of putchase transactions in the normal course of business, which occur within the next twelve months, for which it has a firm commitment from a customer or to a supplier. The terms of these contracts are consistent with the limiting of the transactions being hedged. The hedges related to forecasted transactions are designated and documented at the inception of the hedge as cash flow hedges. The following table sate forth information relating to foreign currency exposure as on March 31st 2023

The following table sets forth information relating to foreign currency e	xposure as on march sist, 2025.	!
	(Amount in Lakh)	L
	USD	Ľ
Others		Ľ
Net financial assets	-	Ľ
Net financial liabilities	718.14	L
		- 1

(ii) Interest rate risk The Company's policy is to minimize interest rate cash flow risk exposures on long-term financing. Further Company's has no major investments in any ent. Hence, the Company is not significantly exposed to inte

(iii) Credit risk Credit risk is the risk that a counterparty fails to discharge its obligation to the Company. The Company's exposure to credit risk is influenced mainly by cash and cash equivalents and financial assets measured at amortized cost. The Company continuously monitors default of other counter parties and incorporates this information into its credit risk controls.

Credit risk management The Company assesses and manages credit risk of financial assets based on the following categories arrived on the basis of assumptions, inputs and factors specific to the class of financial assets.

A. Low Credit Risk. B. Moderate Credit Risk. C. High Credit Risk

Asset Group	Basis of Categorization	Provision for expected credit loss
Low Credit Risk	Cash and cash equivalents, investments and	12 month expected credit loss
	other financial assets	
Moderate Credit Risk	NA	Lifetime expected credit loss
High Credit Risk	NA	Lifetime expected credit loss or fully provided for
Cash and cash equivalents a Credit risk related to cash an accounts in different banks a Assets under Low credit risk	d cash equivalents and bank deposits is managed by a cross the country:	only accepting highly rated banks and diversifying bank deposits and

			Amount in Laki
Credit rating	Particulars	31-03-2023	31-03-2022
Low Credit Risk	Cash and cash equivalents investments and other financial assets	26,18	14,26

Provisions for expected credit losses: The Company provides for 12 month expected credit losses for following financial ass

As at 515t March, 2025				An example to the first set to
				Amount in Lakh
Particulars	Estimated gross	Expected credit loss	Expected credit losses	Carrying amount net of
	carrying amount			impairment provision
Trade Receivable	84,11			84,11
Cash and cash equivalents	26,18			26,18
Other financial assets	1,26			1,26

As at 31st March, 2022			Amount in	n Lakh
Particulars	Estimated gross	Expected credit loss	Expected credit losses	Carrying amount net of
	carrying amount			impairment provision
Trade Receivable	56,17			56,17
Cash and cash equivalents	14,26			14,26
Other financial assets	3.27			3,27

(iv) Other financial assets

Loans and receivable from related parties are periodically reviewed by the management in conjunction with the re-measured fair values of the Company's investments in those parties. Where the carrying amount of any receivable exceeds the re-measured fair value of investment, an impairment loss, to that extent, is provided for in the financial statements.

Cash and bank balances are managed by the Company's treasury department. Concentration risk is constantly monitored to mitigate financial loss The Company's maximum exposure to credit risk for the components of the financial assets as at, March 31, 2023 and March 31, 2022 is to the extent of their respective carrying amounts as disclosed in respective notes.

Liquidity ris

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses. The Company's objective is to maintain optimum levels of liquidity to meet its cash and collateral requirements, both immediate and long-term. The finance needs are monitored and managed by the Company's treasury department, in consultation with the project teams and management. The Company takes support from its secured lenders to finance and support the Company's operations.

Note: 40 Micro, Small and Medium Enterprises as defined under the MSMED Act, 2006

Under the Micro. Small and Medium Enterprises Development Act, 2006. (MSMED) which came into force from 2 October 2006, certain disclosures are required to be made relating to Micro, Small and Medium Enterprises. Based on the information and records available with the management, there are outstanding dues to the Micro, Small and Medium Enterprises development Act, 2006.Beyond the statutory period of 45 days
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	March 2023	March 2022
The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year	Nil	Nil
The amount of interest paid by the buyer in terms of section 16, of the Micro Small and Medium Enterprise	Nil	Nil
Development Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day		
during each accounting year		
The amount of interest due and payable for the period of delay in making payment (which have been paid but	Nil	Nil
beyond the appointed day during the year) but without adding the interest specified under Micro Small and		
Medium Enterprise Development Act, 2006.		
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	Nil	Nil
The amount of further interest remaining due and payable even in the succeeding years, until such date	Nil	Nil
when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as		
a deductible expenditure under section 23 of the Micro Small and Medium Enterprise Development Act, 2006		

Note: 41 Capital Managemen

The Company's objectives when managing capital are to - Safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for othe

stakeholders, and Maintain an optimal capital structure to reduce the cost of capital.

The Company monitors capital on the basis of the carrying amount of equity less cash and cash equivalents as presented on the face of balance sheet. The Company manages its capital structure and make adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may adjust the amounts of dividends declare to shareholders eturn capital to shareholders

L			Amount in Lak	^(II)
l	Particulars	31st March,2023	31st March,2022	
l	Net Debt*	54,52	14,24	
L	Total Equity	476 76	335.88	

*Net debt = Long Term Borrowings + Short Term borrowings - Cash & cash equivalents

Note: 42 Financial instruments -Fair values and accounting classifications Set out below, are the fair values of the financial instruments of the Company, including their accounting classifications:

		31st Marc	h 2023		31st March 2022		
Particulars	Note No.	Amortised Cost	FVTOCI	FVTPL	Amortised Cost	FVTOCI	FVTPL
Financial assets							
Investments	2	56			66		
Security deposits	3	10,91			10,28		
Trade receivables	5	84,11			56,17		
Cash and cash equivalent	6	26,18			14,26		
Incentive Receivable (Export)	7	3			0		
Rodtep Products Licence	7	2			0		
Advances to Employees	7	39			45		
Advance to Other	7	1,13			73		
Interest Receivable	7	0			2		
Others	8	28,71			16,95		
Total		152,04			99,52		
Financial liabilities							
Term loan from bank	10	47,06			17,06		
Provision- Gratuity	11	3,50			3,13		
Security deposits - for franchise	13	121,68			99,55		
Lease Rent Liabilities (net)	13	179,29			158,82		
Working Capital Loan from banks	14	33,64			11,44		
Trade Payable	15	343,56			167,74		
Commission Payable on Inland Sales	16	16,20			15,50		
Outstanding Liabilities	16	3,82			4,25		
Salary Payable	16	1,68			1,46		
Bonus Payable	16	2,51			2,18		
Audit Fees Payable	16	14			8		
Unpaid Commission on Export Sales	16	0			7		
Duties & Taxes (TDS payable)	16	2,30			1,08		
Total		755.38			482,36		

ANY OVERVIEW AND SIGNIFICANT ACCOUNTING POLICIES

COMPANY OVERVIEW

Note 44

REDTAPE Limited ('The Company') is a public limited company incorporated in India on 8th Dec, 2021 having its registered office located at Plot No Record Voida - 201301, Utate Pradesh, India.
Pursuant to the Scheme of the Arrangement as approved by the Hon'able National Company Law Tribunal, Allahabad Bench, Prayagraj (the Tribunal) vide its Order dated 21st February 2023 approved the Composite Scheme of Arrangement (refer sub note 28 of Note 44). The Scheme become operative on filing of the NCLT Order with the Registrar of Companies, Uttar Pradesh, Kanpur on 25th Feb, 2023. The Scheme is to take effect from Ist January, 2022, being the Appointed Date of the Scheme. The Company is in the retail sale of Footwear, garments & apparels and allied products and also a manufacturer of footwea

2) STATEMENT OF COMPLIANCE:

Fhese consolidated financial statements have been prepared & comply in all material aspects with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended & other

3) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

These consolidated financial statements are prepared under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values at the end of each reporting period, as explained in the accounting policies below. The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rule 2015 and relevant amendments rules issued thereafter. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinarily transactions between market participants at

the measurement date.

The measurement care. Fair value measurement under Ind AS are categorized as below based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety: Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company can access at measurement date.

Level 2 inputs are inputs, other than quoted prices included in level 1, that are observable for the assets or liability, either directly or indirectly and Level 3 inputs are unobservable inputs for the valuation of assets/liabilities

4) USE OF ESTIMATES AND JUDGEMENT:

The preparation of the financial statements requires the Management to make certain estimates, judgments and assumptions. These estimates judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. The estimates and assets and nationes at the cate of the manual statements and reported amounts of revenues and expenses during the period. The estimates and associated as

This note provides an overview of the areas that involved a higher degree of judgment or complexity and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these setimates and judgments is included in the relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

5) PROPERTY PLANT AND EQUIPMENT:

Freehold Land is carried at historical cost. All other items of Property, Plant and Equipment of the Company are valued at cost of acquisition of construction not of recoverable taxes, trade discounts and rebens, maintain Equipment of the company are valued at cost of acquisition of assets includes purchase price, borrowing cost of Capitalization allocated / apportioned direct and indirect expenses incurred in relation to bringing the fixed assets to its working condition for its intended life. The said cost is not reduced by specific Grants/ subsidy received against the assets.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that Subsequent costs are induced in the assets carrying and/on or recognized as a separate asset, as appropriate, only when it is provide that future economic benefits associated with the tiem will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as separate asset is derecognized when replaced. All other repairs and maintenance are charged to Profit or Loss during the reporting period in which they are incurred.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss within other ains/(losses)

The useful lives, residual values and method of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively. Capital Work in Progress – All costs attributable to the assets or incurred in relation to the assets under completion are aggregated under Capital

work in progress to be allocated to individual assets on completion

6) DEPRECIATION & AMORTIZATION

- Depreciation on Building, Plant and machinery, Furniture & fixtures, Vehicles and Computers is provided as per the Straight-Line Method (SLM), over the estimated useful lives of assets.
- Depreciation on all assets except intangible assets and assets held under lease are provided as per Schedule II to the Companies Act, 2013. 2) Anagament believes that useful life of assets are same as those prescribed in Schedule II to the Companies Art 2013
- The residual values are not more than 5% of the original cost of the asset. The assets residual values and useful lives are reviewed, and adjusted 3)
- if appropriate, at the end of each reporting period. Depreciation on additions / deletions is calculated pro-rata from the month of such addition / deletion, as the case maybe
- Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and

7) CASH AND CASH EQUIVALENTS

Cash and short-term deposits in the balance sheet comprise cash at banks and cash in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. Cash and cash equivalents include bank overdrafts are form an integral part of Company's cash management."

8) BORROWING AND BORROWING COST

Borrowings are initially recognized at fair value, net of transaction cost incurred. Borrowings are subsequently measured at amortized cost. Any Unified and many a termination of the state probable that some or all the facility will be drawn down. 19) TAXES ON INCOME

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months During a reclassing of the analysis of the second s in connection with borrowing of funds.

9) LEASES:

The Company's lease assets largely contain leases for buildings/showrooms taken for warehouses and retail stores company also has taken Land as lease from Development Authorities. At inception of a contract, the Company assesses whether a contract contains a lease. If the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration, then the contract is considered as lease. Following factors are considered to determine whether a contract conveys the right to control the use of an identified asset:
(i) The contract encompasses the use of an identified asset.
(ii) The Company has extensively all of the economic benefits from use of the asset during the period of the lease; and

- (iii) The Company is in position to direct the use of the asset.

On the beginning of the lease, except for leases with a term of twelve months or less and low value leases, the Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease provisions in which it is a lessee. For leases with a term of twelve months or less and low value leases, the Company recognizes the lease payments as an operating expense on a

straight-line basis over the term of the lease.

Where the lease provisions include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities adjusted only when it is reasonably certain that they will be exercised. The ROU assets are initially accounted for at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. Subsequently they are measured at cost less

so prior to the commenter table of the test plots any measured costs less any lease incentres' costs dependency in y are measured at cost less accumulated depreciation and impairment losses, if any. ROU assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying

ROU asset. Whenever events or changes in circumstances designate that their carrying amounts may not be recoverable ROU assets are evaluated for recoverability. The lease liabilities at the commencement are measured at amortized cost at the present value of the future lease payments. The lease payments

are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates or risk-free rate as the case may be. Lease liabilities are re-measured with a consistent change to the related ROU asset if the Company changes its appraisal about exercise of option for extension or termination. Lease liabilities and ROU assets have been presented separately in the Balance Sheet and lease payments have been classified as financing cash

10) FINANCIAL INSTRUMENTS

Amount in Lakh

Amount in Lakh

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date, i.e., the date that the Compa commits to purchase or sell the asset. 22) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in following categories:

- A) Debt instruments at amortized cost
- A 'debt instrument' is measured at the amortized cost if both the following conditions are met: a) The asset is held within a business model whose objective is to hold assets for collecting cor tractual cash flows, and

- 13) FOREIGN CURRENCY TRANSACTIONS Functional and present

 - 'he financial statements are presented in Indian rupee (Rs.), which is Company's functional and presentation currency. **Financial Instruments**

Derivative financial instruments such as forward contracts, option contracts and cross currency swaps, to hedge its foreign currency risks are initially Derivative inflation instantiation instantiation of the state of the s

(iii) Transactions and balances

Transactions in foreign currencies are recognized at the prevailing exchange rates on the transaction dates. Realized gains and losses on settlemen of foreign currency transactions are recognized in the Statement of Profit and Loss.

Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rates and the resultant exchange diffe are recognized in the Statement of Profit and Loss.

14) SEGMENT REPORTING

6) REVENUE RECOGNITION

in "other income"

18) EMPLOYEE BENEFITS

(i) Short-term obligations

(ii) Leave Encashment

the projected unit credit method.

Defined Contribution Plans

reporting period are discounted to present valu

will be available to utilize those temporary differences and losses.

The useful lives of intangible assets are assessed as either finite or indefinite.

The cost of capitalized software is amortized over a period of 5 years from the date its put to use.

year bears to the projected revenue from such intangible assets till the end of concession period

Provident Fund Scheme

Termination benefits

20) INTANGIBLE ASSETS

Subsequent measurement (amortization)

measured at the amounts expected to be paid when the liabilities are settled.

(iii) Post-employment obligations The Company operates the following post- employment schemes:

(a) Defined benefit plans such as gratuity and pension; and

(b) Defined contribution plans such as provident fund etc.

The liabilities for earned leave and sick leave are settled as when accrued within the financial year

17) RECEIVABLES

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

15) DERIVATIVE INSTRUMENTS AND HEDGE ACCOUNTING

Cash flow hedges

The effective portion of changes in fair value of derivatives that are designated and gualify as cash flow hedges is recognized in other comprehensive income and accumulated under the heading of cash flow hedging reserve. The gain or loss relating to the ineffective portion is recognized immediatel in profit or loss

Amounts previously recognized in other comprehensive income and accumulated in equity relating to effective portion as described above are reclassified to profit or loss in the periods when the hedged item affects profit or loss, in the same line as the recognized hedged item. However, when the hedged forecast transaction results in the recognition of a non-financial asset or a non-financial liability, such gains or losses are transferred from equity (but not as a reclassification adjustment) and included in the initial measurement of the cost of the non-financial asset or non-financial liability equity (our not as a reclassing autom againming and included in the initial intersidential role cost on the initial asset of the initial intersidential asset of the initial initial asset of the initial initial initial asset of the initial initial asset of the initial asset when the forecast transaction is ultimately recognized in profit or loss. When a forecast transaction is no longer expected to occur, the gain or loss accumulated in equity is recognized immediately in profit or loss

Revenue from Sale of Goods, Export Incentives- Revenue is recognized upon transfer of control of promised products or services to customers only

when it can be reliably measured, and it is reasonable to expect ultimate collection. Revenue in respect of contracts for services is recognized when

The Company does not expect to have any contracts where the period between the transfer of the promised goods or services to the customer an payment by the customer exceeds one year. As a consequence, it does not adjust any of the transaction prices for the time value of money.

Receivables are disclosed in Indian currency equivalent of actually invoiced values Receivables covered by bills of exchange purchased by the Company's bankers are neither shown as assets nor liabilities. Contingent liability in the event of nonpayment of the same is reflected in the Not the Acronite

(i) Short-term obligations Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are

Pension and gratuity obligations The liability or asset recognized in the balance sheet in respect of defined benefit pension and gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields a

The present value of the defined defined building of the definition of the present value of the defined building of the terms approximating to the terms of the related obligation. The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the Statement of Profit and Loss.

Re measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which

they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance

Defined Contribution Plans such as Provident Fund etc., are charged to the Statement of Profit and Loss as incurred and deposited with the Government

Termination benefits are payable when employment is terminated by the Company before the normal retirement date, or when an employee accepts termination benefits are payable when employment is terminated by the Company before the normal retirement date, or when an employee accepts voluntary redundancy in exchange for these benefits. The Company recognizes termination benefits at the earlier of the following dates: (a) when the Company can no longer withdraw the offer of those benefits; and (b) when the Company recognizes costs for a restructuring that is within the scope

of Ind AS 37 and involves the payment of terminations benefits. In the case of an offer made to encourage voluntary redundancy, the termination

benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the

Income tax expense is recognized in net profit in the Statement of Profit and Loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in other comprehensive income The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

Deferred income tax is provided in full, using the liability method on temporary differences arising between the tax bases of assets and liabilities and

their carrying amount in the financial statement. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled. Deferred tax assets are recognized for all deductible temporary differences and unused tax losses, only if, it is probable that future taxable amounts

will be available to utilize those temporary differences and losses. Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are off set where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously. Current and deferred tax is recognized in the Statement of Profit and Loss, except to the extent that it relates to items recognized in other comprehensive there are directly is not in the intermediate to item and intervent that iter least to item and intervent the comprehensive

in mormal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified

Intransible assets acquired separately are measured in initial recognition at cost. Following initial recognition, intangibles, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

Intangible assets with finite lives are amortized over the useful life and assessed for impairment whenever there is an indication that the intangible

asset may be impaired. The amortization period and the amortization method for an intangible asset with finite life are reviewed at least at the end of

The cost of usage rights is being amortized over the concession period in the proportion in which the actual revenue received during the accounting

Basic earnings per equity share are computed by dividing the net profit attributable after tax to the equity holders of the Company by the weighted

average number of equity shares outstanding during the period. Diluted earnings per equity share are computed by dividing the net profit after tax attributable to the equity holders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares share avel also the weighted average number of the period. The Dilutive potential equity shares. The Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity

Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources

income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively Minimum Alternate Tax credit is recognized as deferred tax asset only when and to the extent there is convincing evidence that the Company will pay

the services are rendered, and related costs are incurred. Export Incentives under various schemes are accounted in the year of export. Revenue is measured based on the transaction price, which is the consideration, adjusted for discounts, price Concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers. Revenue from related party is recognized based on transaction price which is a tarm's length. Interest Income is recognized on time proportion basis taking into account the amount outstanding and the applicable interest rates and is disclosed

Financial instruments- Fair value hierarchy

The Company categorizes financial assets and financial liabilities measured at fair value into one of three levels depending on the ability to observe inputs employed in their measurement which are described as follows

- Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities

ii) Level 2 - Inputs are inputs that are observable, either directly or indirectly, other than quoted prices included within level 1 for the financial asset or financial liability.

iii) Level 3 - Inputs are unobservable inputs for the asset or liability reflecting significant modifications to observable related market data or Company's assumptions about pricing by market participants. The following table provides the fair value measurement hierarchy of the financial assets and financial liabilities of the Comp

Quantitative disclosures fair value measurement hierarchy for assets/liabilities as at period end:

				31-Mar-23			I-March-22		
		Level o	f Input used	Lin		Level of	of Input use	d in	_
		Carrying	Level I	Level II	Level III	Carrying	Level I	Level II	Level III
		Amount				Amount			
AF	Financial Assets								
a) N	Measured at amortised cost								
5	Security deposits	10,91	10,91			10,28	10,28		
	Trade receivables	84.11	84.11			56,17	56.17		
(Cash and cash equivalent	26,18	26,18			14,26	14,26		
1	ncentive Receivable (Export)	3	3			0	0		
A	Advances to Employees	39	39			45	45		
A	Advance to Other	1,13	1,13			73	73		
1	nterest Receivable	0	0			2	2		
(Others	28,71	28,71			16,95	16,95		
5	Sub Total	151,46	151,46			98,86	98,86		
b) N	Measured at Fair value								
t	hrough OCI								
	nvestment	56		56		66		66	
5	Sub Total	56		56		66		66	
c) N	Measured at Fair value through								
	profit or loss								
i	Total	152,02	151,46	56		99,52	98,86	66	
BF	Financial Liabilities								
	Measured at amortised cost								
	Term loan from bank	47.06	47.06			17.06	17.06		
	Provision- Gratuity	3,50	3.50			3.13	3,13		
	Security deposits - for franchise	121.68	121.68		-	99.55	99.55		
	Lease Rent Liabilities (net)	179.29	179.29			158.82	158.82		
	Working Capital Loan from banks	33.64	33.64			130,02	11.44		
	Trade Payable	343,56	33,64			167.74	167.74		
	Commission Payable on	16.20	16.20		-	15,50	15.50		
	nland Sales	16,20	16,20			15,50	15,50		
		2.00	2.00			4.05	4.05		
	Outstanding Liabilities	3,82	3,82		+	4,25	4,25		-
	Salary Payable	1,68			-			-	
	Bonus Payable	2,51	2,51		+	2,18	2,18	+	-
	Audit Fees Payable	14	14		+	8	8	+	
	Unpaid Commission on	0	0			7	7		
	Export Sales				+	1.05	1.00		
	Duties & Taxes (TDS payable)	2,30	2,30			1,08	1,08		-
1	Total	755,38	755,38			482,36	482,36		

Notes

Fair valuation of current financial liabilities is considered as approximate to respective carrying amount due to the short-term maturities of ese instruments

- These misurinems. Fair value of non-current financial assets has not been disclosed as these are bank deposits with maturity more than 12 months, and there are no significant differences between their carrying value and fair value.
- iii) Trade receivables, cash and cash equivalents, bank balances other than cash and cash equivalents, other financial assets, trade payables and other financial liabilities have fair values that approximate to their carrying amounts due to their short-term nature.

e no transfers between Level 1, Level 2 and Level 3 during the year ended 31 March 2023 and 31 March 2022.

Note: 43 Fraud

The Company deals in Fashion Items such as Footwear, Apparel, Accessories etc. Company has made its sales network through its retail stores an India at various remote locations. The Company operates these retails tores, through its owned stores or stores operated by its Franchis Due to remote locations and volumes of transactions, there are few instances where employees of the company misappropriated the Cash of sale proceeds of the retail store.

During the year under Audit there are three cases reported where they have misappropriated Rs. 19.01 lakh (Rs.36.77 lakh) constitute even less and only of the total sales proceeds of company owned stores. This is general trend of the industry. Although due to efficient internal checks and controls, we could unearth these misappropriations and took the legal action against such employees of the company. b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

All financial liabilities are recognized at fair value on initial recognition. Transaction costs that are directly attributable to the issue of financial An interface had need a feedgraded at her date of mean recognition. There action costs that are directly and the base of mean recognition in the sector of the fact and the fact and the fact and the cost and the fact and the fa account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the portion of permitting accounting and the solution of the solutio

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and b) The asset's contractual cash flows represent SPPI.

accounts accoun foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instruments at fair value through profit or loss (FVTPL) C)

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL In advances, the company has been to designate a certain mature interview metric and these anothers of the cost of PPFoor Process, and the process such alection is allocated only if doing so reduces or eliminates a massurement or recognition inconsistency (refermismatch). The company has not designated any debt instrument as at FVTPL. Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

Equity investments

sts in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognized by an acquirer in a business combination to which Ind AS103 (Business Combinations) applies are classified as at FVTPL. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the company may transfer the cumulative ain or loss within equity

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P8

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized when: A manual asset (or, where applicable, a part of a manual asset of part of a group of similar invariant assets) is primarily verecognized when. The rights to receive cash flows from the asset have expired, or The respective company has transferred their rights to receive cash flows from the asset or have assumed the obligation to pay the received cash

flows in full without material delay to a third party under a 'pass- through' arrangement: And

Either the Company:

 a the company.
 (a) has transferred substantially all the risks and rewards of the asset, or
 (b) has neither transferred nor relained substantially all the risks and rewards of the asset, but have transferred control of the asset. When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards to that exert in this related to have and revalues of ownersing. Then this related to its related to its related assertion to the have and the asset of the asset, not transferred control of the asset, the Company asset is the Company asset is the extent of the control of the asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the company could be required to repay.

Impairment of financial assets

The Company measures the expected credit loss associated with its assets based on historical trend, industry practices and the business environm in which the entity operates or any other appropriate basis. The impairment methodology applied depends on whether there has been a significant increase in credit risk

Income recognition Interest income

nterest income from debt instruments is recognized using the effective interest rate method

Dividends

Dividends are recognized in the Statement of Profit and Loss only when the right to receive payment is established. Interest Income Interest Income Interest income is recognized on time proportion basis taking in to account the amount outstanding and rate applicable.

11) INVESTMENTS IN SUBSIDIARIES, JOINT VENTURES AND ASSOCIATES

stments in subsidiaries, joint ventures and associates are recognized at cost as per Ind AS 27. Except where investments accounted for at cost shall be accounted for in accordance with Ind AS 105, Non-current Assets Held for Sale and Discontinued Operations, when they are classified as held for sale

12) INVENTORIES

Manufactured Goods: Raw materials, components, stores and spares, and packing materials are valued at lower of cost or net realisable value ever, these items are considered to be realisable at cost if the finished products, in which they will be used, are expected to be sold at or above cost. Cost includes cost of purchase and other costs in bringing the inventories to their present location and condition. Cost is determined on a

weighted average cost basis. Traded Goods: Traded goods, work-in-progress and finished goods are valued at cost or net realisable value, whichever is lower. Work-in-progress and finished goods include costs of direct materials, labour and a proportion of manufacturing overheads based on the normal operating capacity but xcluding borrowing cost. Traded goods cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average cost basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale

Proceeds in respect of sale of raw materials/ stores are credited to the respective heads. Obsolete and defective inventory are duly provided for

basis the management estimates.

Goods in Process: At cost plus estimated value addition/cost of conversion at each major stage of production

Provision on Inventory – The company has defined policy for provision on inventory for each of its business by differentiating the inventory into core and non – core (fashion) and sub categorised into finished goods and raw materials. The company provides provision based on policy, past experience, current trend and future expectations of these materials depending on the category of goods

Provision for discount and sales return -

The Company provides for discount and sales return based on season wise, brand wise and channel wise trend of previous years. The Company reviews the trend at regular intervals to ensure the applicability of the same in the changing scenario, and based on the manage

of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events but is not recognized

(a) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

(b) The amount of the obligation cannot be measured with sufficient reliability. Show cause notices are not considered as Contingent Liabilities unless onverted into dema

Contingent Asset:

Contingent Liabilities:

Contingent asset is neither recognized nor disclosed in the financial statements

will be required to settle the obligation and a reliable estimate can be made

shares are determined independently for each period presented

23) EVENTS AFTER THE REPORTING PERIOD

t is the Company's Policy to take into the account the impact of any significant event that occurs after the reporting date but before the finalization of

Grants from the government are recognized at their fair value where there is a reasonable assurance that the grant will be received, and the Company will comply with all attached conditions. Government grants receivable as compensation for expenses or financial support are recognized in profit or loss of the period in which it becomes

available.

Government grants relating to the purchase of property, plant and equipment are accounted for as deferred income by crediting the same to a specific Soveriment grants relating to the purchase or property, pain and equipment are accounted to as deened uncome by declining the same to a specific reserve and are credited to profit or loss on a straight-line basis over the expected lives of the related assets and presented within other income. The reserve to these Grants is diminished every year by a prorate portion of the depreciation of the assets, to amortize the grant overdue life of the assets. Where the Grants carry conditions of specific performance, the contingent aspect is disclosed in due notes to the accounts.

25) IMPAIRMENT OF TANGIBLE & INTANGIBLE ASSETS

(I) Financial assets (other than at fair value) The Company assesses at each date of balance sheet whether a financial asset or a Company of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. In determining the allowances for doubtful trade receivables, the Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and is adjusted for forward looking information. The expected credit loss allowance is based on takes into account mice account as experience and subject to formal down and the second provide a down as account as a subject of the ageing of the receivables that are due and allowance rates used in the provision matrix. For all other financial assets, expected orditil losses are measured at an amount equal to the 12-month expected credit losses or at an amount equal to the lifetime expected credit losses if the credit risk or the financial asset has increased significantly since initial recognition.

(ii) Non-financial assets

The company assess at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual The company assess a team reporting date, include interest and include the asset in a coverable amount. An asset's recoverable amount is the higher of an assets or cash-generating units (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. When the carrying amoun of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are disconted to their present value using a pre-tax discont rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognized The assets excluding goodwin, an assessment is made a each reporting date to determine interference is an indication rate periods) recognized impairment losses no longer exists or have decreased. If such indication exists, the company estimates the asset's or CGU's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying of the asset does not exceed its recoverable amount, nor the second se exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the Statement of Profit or Loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as an increase in revaluation

26) OPERATING CYCLE FOR CURRENT AND NON-CURRENT CLASSIFICATION

Operating cycle for the business activities of the company covers the duration of the specific product line/ service including the defect liability period wherever applicable and extends up to the realization of receivables within the agreed credit period normally applicable to the respective lines of

27) ECGC Policy

As per the accounting policy of ECGC, only 90% of the claim amount is claimable from ECGC and for balance 10% of claim amount company has to made necessary pro

osite Scheme of Arrangement 28) Com

- A Composite Scheme of Arrangement of RTS Fashions Pvt. Ltd, Mirza International Ltd and REDTAPE Limited (hereinafter referred to as the a) Composite Scheme of Arrangement/the Scheme) was framed in terms of the provisions of Sections 230 & 232 of the Companies Act, 2013, read with Section 66 of the Companies Act. 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, together with Sections 2(1B) and 2(19AA) of the Income Tax Act, 1961, and other applicable provisions, if any.
- The aforesaid Composite Scheme of Arrangement provides for: i. Amalgamation of RTS Fashions Pvt. Ltd (the Transferor Company) with and into Mirza International Ltd (the Transferee Company) Demerger of Branded Business/REDTAPE Business (the Demerged Business) of Mirza International Ltd into REDTAPE Limited (the Resulting Demerger of Brainee Desires Are Lorentee (the Senarger Lorentee), Company on going concern basis; and Various other matters incidental, consequential or otherwise integrally connected with the aforesaid Amalgamation and De-merger
- Salient features of the Composite Scheme of Arrangement are as follows

Being part of composite scheme:

- All assets and liabilities including Income Tax and all other statutory liabilities, if any, of RTS Fashions Pvt. Ltd (the Transferor Company) wil
- be transferred to and vest in Mirza International Ltd (the Transferee Company). All assets and liabilities including Income Tax and all other statutory liabilities, if any, of Branded Business/REDTAPE Business (the Demerged Business) of Mirza International Ltd (the Transferee Company) will be transferred to and vest in REDTAPE Limited (the Resulting Company) on going-concern basis

All the employees of the Transferee Company employed in the activities relating to the Demerged Business, in service on the Effective Date If any shall become the employees of the Resulting Company on and from such date without any break or interruption in service and upor terms and conditions not less favorable than those applicable to them in the Demerged Business of the Transferee Company, on the Effective

The Resulting Company-REDTAPE Limited will issue 1 (one) Equity Share of Rs.2/- each, credited as fully paid-up, to the Shareholders o

the Transferee Company for every 1 (one) Equity Share of Rs.2/- each held in the Transferee Company-Mirza International Ltd. Upon the Scheme becoming effective, the pre-Scheme issued and paid-up share capital of the Resulting Company which consists of 50,000 Equity Shares of Rs.2/- each aggregating Rs.1,00,000/-, will be cancelled and 50,000 9% Compulsorily Redeemable Preference Shares of Rs.2/- each, credited as fully paid-up, aggregating Rs.1,00,000/-, will be issued in place of such cancelled equity share capital.

Appointed Date for the Scheme will be 1st January, 2022, or such other date as the Hon'ble National Company L	aw Tribunal or any other	:	SEGMENT	WISE REVEN	NUE. RESULT	S. ASSETS	AND LIABILITI	ES			·
competent authority may approve.					,						Particu
BSE Ltd will act as the Designated Stock Exchange for the purposes of the Scheme of Arrangement. Post-Scheme, REDTAPE Limited will be listed on BSE and NSE.				Standalone				Consolidat			
 d) The Hon'ble National Company Law Tribunal, Allahabad Bench, Prayagraj (the Tribunal) vide its Order dated 21st 	February 2023 (date of		Quarter End			Year Ended		Quarter En		Year Ended	Equity
pronouncement of Order) approved the Composite Scheme of Arrangement. The Scheme has become operative with effer		Particulars	30.06.2023				30.06.2023		30.06.2022	31.03.2023	Other E
25th February, 2023, on filing of the NCLT Order with the Registrar of Companies, Uttar Pradesh, Kanpur. The Sch			(Un-audited)	(Audited)	(Un-audited)	(Audited)	(Un-audited)	(Audited)	(Un-audited)	(Audited)	Total In
January, 2022, being the Appointed Date of the Scheme.		Segement Revenue									Profit fo
e) In terms of the Scheme, RTS Fashions Pvt Ltd. has been merged into Mirza International Ltd along with all the assets	and liabilities; and entire	Segment (A)									EPS (B Net Wo
REDTAPE Business of Mirza International Limited has been demerged into Redtape Limited, with effect from 1st Januar	ary, 2022.	Footwear									
f) The present Financial Statements of the Company have been prepared after giving effect of the Amalgamation and I	Demerger in terms of the	(A1) Domestic & Export Sale	22,287.35	19,600.58	15,984.99	77,113.31	22,287.35	19,600.58	15,984.99	77,113.31	
Scheme. Further, figures of the previous Financial Year ended 31st March, 2022, have also been restated to give effect	to the Scheme with effect	under brand - Redtape & Bondstreet									1 Authority
from 1st January, 2022.		Total	22,287.35	19,600.58	15,984.99	77,113.31	22,287.35	19,600.58	15,984.99	77,113.31	Authoriz
g) Prior to the Scheme, the Transferee Company-Mirza International Limited was engaged in design, development, manufac		Segment (B)									lit tanual i
export and retailing of leather footwear, sports shoes, garments & amp; apparels, leather goods and accessories, and o		Garment & Accessories	16,886.41	17,636.57	14,457.04	68,768.79	16,886.41	17,636.57	14,457.04	68,768.79	Issued, S
 h) The Resulting Company-REDTAPE Ltd was newly incorporated on 8th December, 2021, to carry on the Demerged Busin 	ness-REDTAPE Business	(Under Brand Redtape)									Charabald
after the Demerger in terms of the Scheme.		Unallocated	203.06	436.52	71.07	651.00	410.52	707.23	298.58	1,600.86	Shareholdi
i) Accounting Treatment for Demerger		Income from operations	39.376.82			1.46.533.10		37,944,38		1.47.482.96	Promot
		Segment Results (Profit before				.,,					Public
1. The details of assets and liabilities transferred from Mirza International Limited (Transferee Company) to Rec	tape Limited (resulting	interest & tax)									Total
Company) are as under:		Segment (A)									
	Rs. in Lacs	Footwear									Q. Internal
Particulars	As at December	(A1) Domestic & Export	3.888.78	3.288.69	2.265.42	10.449.30	3.888.78	3.288.69	2.265.42	10,449.30	The Compa
	31st 2021		3,000.70	3,200.09	2,200.42	10,449.50	3,000.70	3,200.09	2,200.42	10,449.50	i. Major f
Asset		Sale under brand - Redtape &									Our rep
Non Current Assets	40504	Bondstreet									ii. Materia
Property Plant & Equipment (Net of Accumulated Depreciation) Capital Work in Progress	13521 2013	Total	3,888.78	3,288.69	2,265.42	10,449.30	3,888.78	3,288.69	2,265.42	10,449.30	The Co
Right of Use Assets	14551	Segment (B)									and reg
Financial Assets	14001	Garment & Accessories	2,946.41	1,038.45	2,007.16	9,318.19	2,946.41	1,038.45	2,007.16	9,319.09	shares
(i) Investments	97	(Under Brand Redtape)									iii. A slow
Total Non Current Assets	30182	Unallocated	35.43	-126.28	71.08	88.20	198.57	92.37	240.45	887.20	Our per
Current Assets		Total	6,870.62	4,200.86	4,343.66	19,855.69	7,033.76	4,419.51	4,513.03	20,655.59	such as
(i) Inventories	33186	Less: Interest	615.02	523.54	359.71	1,744.00	616.28	524.26	359.73	1,746.00	violenc
Financial Assets		- Unallocable expenditure net of	0.00	-291.03	84.83	0.00	0.00	-291.03	84.83	0.00	may ad
(i) Trade receivables	6845	other unallocable income									The Inc
(ii) Cash and Bank Balances	3641	Total Profit /(Loss) Before Tax	6.255.60	3.968.35	3.899.12	18.111.69	6.417.48	4.186.29	4.068.48	18,909,59	experie
(iii) Loans and Advances	3420	Segment Assets	0,200.00	0,000.00	0,000.12	10,111.00	0,11110	1,100.20	1,000.10	10,000.00	market
Total Current Assets	47091 77273	Segment (A)									strikes
Total assets transferred to REDTAPE LIMITED (A)	11213	Footwear									limited
	Rs. in Lacs	(A1) Domestic & Export Sale under	72,181.82	64.534.71	40 970 15	64.534.71	72.181.82	64,768,49	41.663.71	64,768,49	stock e
Particulars	As at December	brand - Redtape & Bondstreet	72,101.02	04,004.71	40,073.13	04,004.71	72,101.02	04,700.43	41,005.71	04,700.43	the futu
	31st 2021	Total	72.181.82	64.534.71	40.970.45	64.534.71	72.181.82	64,768.49	41.663.71	64.768.49	iv. Risk of
Liabilities			12,101.02	04,034./1	40,079.15	04,554.71	72,101.02	04,/00.49	41,003./1	04,700.49	We ma
Non Current Liabilities		Segment (B)	54,000,00	57.554.04	10.000.01	57 554 04	54,000,00	57 750 00	10.000.01	57 750 00	in the
(i) Secured Loans	4174	Garment & Accessories	54,689.90	57,551.31	43,896.34	57,551.31	54,689.90	57,759.80	43,896.34	57,759.80	Uncerta
(ii) Deferred Tax	466	(Under Brand Redtape)									have in
Total Non Current Liabilities	4640	Unallocated	657.62	544.81	0.00	544.81	1,888.75	1,344.70	0.00	1,344.70	v. Risk re
Current Liabilities	26117	Total	1,27,529.34	1,22,630.83	84,775.49	1,22,630.83	1,28,760.47	1,23,872.99	85,560.05	1,23,872.99	We det
(i) Current Liabilities (ii) Provisions	20117	Segment Liabilities									factors.
(ii) Provisions (iii) Lease Rent Laibilities (Net)	16135	Segment (A)									selectir
Total Current Liabilities	42487	Footwear									1
Total liabilities transferred to REDTAPE (B)	47127	(A1) Domestic & Export Sale under	43,017.20	40,005.14	23,930.60	40,005.14	43,017.20	39,840.52	24,137.67	39,840.52	be pos
Net Amount (A-B)	30146	brand - Redtape & Bondstreet									compet
		Total	43,017.20	40,005.14	23,930.60	40,005.14	43,017.20	39,840.52	24,137.67	39,840.52	not be
The transactions pertaining to the transferred business of the Company from the appointed date upto the effective date of the So	cheme have been deemed	Segment (B)									factors,
to be made by Redtape Limited.		Garment & Accessories	32.592.78	35,676.13	28,797,91	35.676.13	32.592.78	35.529.32	28,797,91	35,529.32	vi. Risksı
As per the Order, the assets of the Company stand free from all charges, mortgages and encumbrances relating to liabilities relati	ing to business transferred		02,002.70	30,010.10	20,101.01	50,010.10	02,002.70	50,020.02	20,107.01	50,020.02	Procure
As per use of use, the assets of the Company stand nee from an original may any of the framework of the asset including the asset of the Company bad created charges over the asset (including those which new belong to Bartane 1th) under set	ction 77 of the Companies										of econ

N.

As per the Order, the assets of the Company stand the time and tradges, morgages and encumbrances relating to abuities relating to obsiness transferred to Redtape LLG. The Company had created charges over its assets (including those which now belong to Redtape LLG) under section 77 of the Companies Act, 2013 in respect of certain credit facilities taken from various banks for itself and for various undertakings of Redtape LLG. The Company house enjoy credit facilities by the subsisting charges, mortgages and encumbrances over such assets. Vice-versa, Redtape LLd enjoys credit facilities by the subsisting charges, mortgages and encumbrances over such assets. Vice-versa, Redtape LLd enjoys credit facilities by the subsisting charges, mortgages and encumbrances over assets retained by the Redtape LLd. Till creation/modification' satisfaction of Charges, as the Unallocated Total NOTES case may be, in favour of the various banks of the respective Companies in terms of the applicable laws/sanction terms.

2. The Impact of the Demerger on these financial statements is as under:

The Company has given effect to the Scheme for the year ended March 31, 2023 considering it to be an adjusting event and has accounted the same as per the pooling of interest method since the conditions as per the requirements of Ind AS 103 – Business Combinations of entities under common control are met. The Company came under common control on January 1st, 2022 and hence the comparative numbers have to be restated for the period of March 31, 2022. However it is not practically possible to arrive at Financial Results of Demerged Undertakings for the period one day i.e. January 1st 2022, therefore, in order to present the actual scale of operations of the Dermerged Undertakings for the financial layear ended March 31, 2022, the management has presented the Financial Information of the Demerged Undertakings for the financial year ended March 31, 2022, the management has presented the Financial Information of the Demerged Undertakings for the period of Nine months ended December 51st, 2021 as additional disclosure and not restated the statement of profit and loss account for the year ended March 31, 2022. The said Financial Information for nine months periods of the Financial Year 2021-22 have been extracted from the disclosure in the financial Information of the Demerged Company, for the year ended March 314, 2022, which has not been separately subject to adult or review and has been presented as "Unavaitide" Supplementary Information herein after.	2
As per the share swap ratio approved in the Order, the Company has issued equity shares of Rs. 2/- each in the ratio of 1:1 to the shareholders of Demerged Company on 31st March 2023.	4

The assets and liabilities pertaining to the Demerged Undertakings, transferred to and vested in the Resulting Company pursuant to the Composite Scheme are recorded at their respective carrying values as appearing in the books of Demerged Company. The Share capital account has been credited with the aggregate face value of the shares issued to the Shareholders pursuant to the Scheme and the difference has been accounted in the appropriate reserves within "Other Equity".

			Rs. In Lakhs	1
Particular	Net Assets/ (Liability)	Value of Equity	Other Equity	1
	acquired (reserves)	Shares Issued		6
Demerger of branded business/REDTAPE from Mirza International	30416	2764	27382	1
Limited (Demerged Company) to REDTAPE Limited				1
(Resulting Company)				1.

Balance Sheet The restated Financial Information as at December 31,2021 are as under

Particular	As per Restated Financials as at December 31,2021
Assets	
Non-Current Assets	
Property, Plant and Equipment	13521
Capital Work-in-progress	2013
Right-of-Use Assets	14551
Financial Assets	
(i) Investments	97
Total Non-Current Assets (a	30182
Current Assets	
Inventories	33186
Financial Assets	
(i) Trade Receivables	6845
(ii) Cash and Cash Equivalents	3641
(iii) Loans and Advances	3420
Total Current Assets (b	
Total Assets (a+b	77273
Particular	As per Restated Financials as at December 31.2021
Equity And Liabilities	
Equity	2764
Equity Equity Share Capital to be issued	
Equity Equity Share Capital to be issued Other Equity	
Equity Equity Share Capital to be issued	
Equity Equity Share Capital to be issued Other Equity Total Equity (c	
Equity Capital to be issued Cduity Share Capital to be issued Other Equity Total Equity (c Non-Current Liabilities (c (i) Secured Loans	2764 27382) 30146
Equity Equity Share Capital to be issued Other Equity Total Equity (c Non-Current Liabilities	2764 27382) 30146 4174 4176
Equity Equity bare Capital to be issued Other Equity Total Equity (c Non-Current Liabilities (i) Secured Loans (ii) Deferred Tax	2764 27382) 30146 4174 4176
Equity Cell Guity Share Capital to be issued Other Equity Other Equity (c Non-Current Liabilities (c) (i) Secured Loans (i) (ii) Deferred Tax Total Non-Current Liabilities (d)	2764 27382) 30146 4174 4474
Equity Capital to be issued Equity Share Capital to be issued Other Equity Total Equity (c Non-Current Liabilities (i) (ii) Deferred Tax (iii) Deferred Tax Total Non-Current Liabilities (d Current Liabilities (d	2764 27382) 30146 4174 466) 4640
Equity Control of the summer of	2764 27382 30146 4174 4640) 4640 26117 22517
Equity Composition Composition <thcomposition< th=""> <thcomposition< th=""> <thc< td=""><td>2764 27382) 30146 (174 4174 466) 4660 26117 26117 26117 16135 16135</td></thc<></thcomposition<></thcomposition<>	2764 27382) 30146 (174 4174 466) 4660 26117 26117 26117 16135 16135

The above Standalone and Consolidated Ind AS Financial Results were reviewed by Audit Committee and subsequently approved by the Board of Directors at their meeting held today

711.60

 76,001.90
 76,019.00
 53,440.11
 76,019.00
 76,035.95
 76,197.00

337.73

425.97

827.16

827.16

53,647.18 76,197.00

337.73

391.92

The Statutory auditors have conducted a limited review of the above unaudited financial results and have expressed an unmodified report or the same

The above Consolidated Financial Results of Redtape Limted (The Company) and its Wholly Owned Subsidiaries (WOS) Mirza Bangla Limited and subsidiary Sen-en Mirza Industrial supply Chain LLP are drawn in terms of Regulation 33 of SEBI (LODR) Regulations, 2015. The statement 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 format of above Financial Results as prescribed in SEIPS circular CIR/CFD/CMD/S2015 dated November 30, 2015 has been modified to Comply with the requirements of SEBI's Circular CIR/CFD/CMD/S2015 (circular CIR/CFD/CMD/S2015 dated November 30, 2015 has been modified to Comply with the requirements of SEBI's Circular CIR/CFD/FAC/62/2016 dated July 05, 2016.

Effective April 1, 2019 (transition date), the Company has adopted Ind AS 116 "Leases" applied to all Lease Contracts existing on 01/04/2019, using

the modified retrospective method. At the transition date, the Right- of Use assess (Applied to all cases contracts existing on 01/04/2015, using the modified retrospective method. At the transition date, the Right- of Use assess (ROU) is measured at an amount equal to the lease liability. Due to adoption of new Accounting Standared, rent expenses for the current quarter is reduced by Rs. 8.44 cores, whereas depreciation and finance cost for the current quarter is up by Rs. 6.27 crore and Rs. 2.17 crore respectively & The company has reassessed the Assets/Liabilites under Ind AS 116 "Leases".

Figures for the previous period/year have been regrouped/rearranged wherever necessary in order to make them comparable with current period/year

Audit Qualification and Change in accounting policies in the last three years and their effect on profits and reserves: There is no audit qualification made by the Auditors of the Company in the Auditor's Report on the financial statements of the Company for the financial year ended March 31, 2022 and March 31, 2023.

Changes in Accounting Policies in the last 3 years and their effect on profits and reserves of the Company: There have been no changes in the Accounting Policies adopted by the Company since its incorporation.

Summary table of contingent liabilities as disclosed in the restated financial statements for the financial year ended March 31, 2023 and March 31, 2022

These the following Contingent Liabilities and Commitments (for more details kindly refer Note 27 of the Audited Financials)

Particulars	March 31, 2023 (Audited) (Rs. In Lakhs)	March 31, 2022 (Audited) (Rs. In Lakhs)
i) Demand being disputed by the Holding Company	NA	NA
ii) Claim against the Holding company not acknowledged as debts	NA	NA
LETTER OF CREDITS	970	852
Commitment - CAPITAL EXPENDITURE (Net of fund already deployed)	4215	3738
Two cases of employees are pending at Labor Court, Kashipur	Indeterminate	Indeterminate

O. Summary table of related party transactions in last 3 years as disclosed in the restated financial statements Related Party Transaction for the financial year ended on March 31, 2022 are depicted below; Disclosure of Transactions with Related Parties, as required by Ind AS 24 'Related Party Disclosure' is given below

	ty biologure to given below.	
		Rs. In Lakhs
Particulars	Year ended	Year ended
	31st March, 2023	31st March, 2022
	(Audited)	(Audited)
Euro Footwear Pvt. Ltd (Purchase)	463	0
Gempack Enterprises (Purchase)	185	52
Shoemac Leather Tech Eng. Ltd (Purchase)	17	9
Sen En Mirza Industrial Supply Chain LLP (Purchase)	0	1
Mirza International Limited (Purchase)	2840	799
World Wear Products (Purchase)	283	0
Euro Footwear Pvt. Ltd (Sale)	226	4
Gempack Enterprises (Sale)	2	0
RTS FASHION FZE -DUBAI (Sale)	154	0
Asian Traders (Sale)	1	0
Mirza International Limited (Sale)	619	122
World Wear Products (Sale)	37	0
Sen En Mirza Industrial Supply Chain LLP (Jobwork Income)	0	15
Mirza International Limited (Rent and Maintenance Charges naid)	510	0

raiticulars		112022-25		2021-22	112020-21
		(in Lakhs.)	(in	Lakhs.)	(in Lakhs.)
Equity Share Capital		2764		2764	2406
Other Equity		42760		40639	61312
Total Income		63209		140284	104806
Profit for the Year		2621		8557	738
EPS (Basic & Diluted)		1.90		7.11	0.61
Net Worth		45524		43403	63718
	Ca	pital Information			
Authorized Share Capital		Rs. 59,38,45,0	000 divi	ded into 29,69,22	2,500 Equity Shares of
		Face Value of	Rs. 2/-	each	
Issued, Subscribed and Paid-up Equity Shares Capital		Rs. 27,64,03,8	800 divi	ded into 13,82,01	,900 Equity Share of
		Face Value of	Rs. 2/-	each	
Shareholding Pattern	Numbe	r of Equity Shares		%	
Promoters & Promoter's Group	9,9	1,78,541		71.76	
Public	3.9	0.23.359		28 24	

Financial Information

ernal Risk Factors

ompany may face the following risk which relates to the business of Company and its subsidiary

ompany may naze the onowing has which relates to the business of company and its substairy, lajor fraud, lapses of internal control or system failures could adversely impact Company's business. Jur reputation could also be adversely affected by significant fraud committed by our employees, agents, customers or third parties.

13,82,01,900

laterial changes in the regulations that govern us could cause our business to suffer and the price of our Equity Shares to decline

material changes in the regulations that govern us could cause our business to surfer and the price of our curity shares to decline. The Company is being governed by the various Indian Law and our operational activities are subject to supervision and regulation by statutor, and regulatory authorities. Any material changes in the regulations that govern us could cause our business to suffer and the price of equity hares may decline.

is all of the processes of the second se Second seco uch as political or regulatory action, including adverse changes in liberalization policies, social disturbances, terrorist attacks and other acts of such as pointical or regulatory action, including adverse changes in interalization pointies, social distribution, et al. The second structure at a second

he Indian securities markets are smaller than securities markets in more developed economies. Indian stock exchanges have in the pas periode dustantial fluctuations in the prices of listed securities. These exchanges have also experienced problems that have affected the narket price and liquidity of the securities of Indian companies, such as temporary exchange closures, broker defaults, settlement delays and strikes by brokers. In addition, the governing bodies of the Indian stock exchanges have from time to time restricted securities from trading imited price movements and restricted margin requirements. Further, disputes have occurred on occasion between listed companies and the Indiar tock exchanges and other regulatory bodies that, in some cases, have had a negative effect on market sentiment. If similar problems occur i he future, the market price and liquidity of the Shares could be adversely affected

isk of change in market

/e manufacture and sell paint and allied products for use in a broad range of industries. As a result, our performance may be affected by changes the economic conditions and financial market conditions in regions where our Company conducts manufacturing and sales activities certainties in the business environment, such as disruptions of supply chains and changes in paint demand and raw material market co ave increased in recent years due to the pandemic, geopolitical issues and natural disasters and other factors around the world. Risk related to selling prices

e determine selling prices by taking into consideration various factors viz. raw material prices, customer needs, competitors pricing and othe actors. We takes actions to reduce vulnerability to fluctuations in raw material prices by monitoring raw material prices, diversifying and strategical become the second se second ompetitive advantage by selling high margin products, reinforcing support for sales channels, and establishing new channels. However, we may ot be able to pass on raw material price increases to customers or there may be a delay in passing on prices due to competition and othe mance of the Company actors, which may result in decline in profit margins and there may be an adverse effect on the financial position and performance of the second s Risks related to raw materials

rocurement of raw materials: The COVID-19 pandemic has created significant risk concerning procurement of raw materials. Due to slowdow recommend of aw materials. The COVID-15 participants has been a significant has concerning proclament of aw materials. Due to sownown of economic activities, companies significantly reduced capacity utilization in order to control inventories. Some manufactures of raw materials have not been able to maintain sufficient production to meet demand due to suspensions of production activities, employees' absence from work because of the pandemic, and the unavailability of crude raw materials due to suspensions of production activities for upstream raw materials Subsequently, production activities gradually resumed, which eased the mismatch in supply and demand to some extent. However, there is a possibility that the supply and demand balance of raw materials will remain tight.

Price fluctuations of raw materials: Company depends greatly on petrochemical- based materials as raw materials because of the characteristic of our products. Consequently, the prices of raw materials are affected by changes in the prices of crude oil. Crude oil prices are affected by variou factors that are intertwined, such as OPEC production volumes and natural gas market conditions, as well as geopolitical risks. For the stable procurement of raw materials, our Group takes actions to reduce the risk of raw material price volatility such as by strengthening relationships with suppliers by concentrating on key suppliers of raw materials, using many areas for the production of raw materials and using long-terr supply contracts. However, these actions do not completely eliminate the impact of changes in crude oil prices and of the pandemic. If raw materia prices increase suddenly and significantly, or if we cannot raise the prices of products in a timely and rational manner to pass on the increase i aw material prices, our financial position and performance may be adversely affected.

vii. Change in Customer preferences

Demand for our products is greatly influenced by the preferences and needs of our customers and end users of our products. To achieve Demand of our products is greatly initiatives by the preferences and needs of our castomers and end users of our products is usualizable experiment. We demand that reactive products from the standpoint of both innovations for existing products and the creation of new products. This involves various factors, such as our capabilities to develop and produce innovative products that meet the expectations of customers and consumers and the effectiveness of marketing activities, such as sales, advertising, and product life cycle management. Our Company's financial position and performance may be adversely affected if we fail to accurately forecast the demand for our products due to the inability to understand the preferences and needs o our customers and consumers, or if the creation of innovative product requires more expenses and time than expected

R. Outstanding litigations and defaults of the Company, promoters, directors or any of the group companies

The Company believes it is not involved in any legal proceedings and in the opinion of the Company, no proceedings are threatened, which may have a material adverse effect on the Company's business or Group Companies, financial position, profitability or results of operations. All legal proceedings of whatever nature by or against the Demerged Undertaking pending and/or arising on or after the Appointed Date and relating to the Demerge Company shall not abate or be discontinued or be, in any way, prejudicially affected by reason of the Scheme or by anything contained in the Scheme but the proceedings may be continued, prosecuted and enforced by or against the Resulting Company in the same manner and to the same exter as it would or might have been continued, prosecuted and enforced by or against the Demerged Company, as if the Scheme had not been made. The Resulting Company undertakes to have all legal or other proceedings initiated by or against the Demerged Company pertaining to the Demerged Undertaking, referred to in the aforesaid clause merged into its name and to have the same continued, prosecuted and enforced by or against the Resulting Company.

	Lit	igations filed by the Company						
лÌ	S.	Place Name	Na	ame of Parties	Amount involved	Present status		
B	No				(Rs.In Lakhs)			
H	1	U.P - GZB - GANDHINAGAR (ONLINE)	JI.	TENDER KUMAR	52.37	Accused Arrested and re	eleased on Bail by the court	
li	2	U.P - GZB - GANDHINAGAR (ONLINE)	M	ANPREET SINGH	7.81	Accused in under proce	ss of Arrest	
li	3	ORISSA - CUTTACK SGBL MALL	G	AURAV JAIN PUGALI	A 6.37	Non-Bailable Warrant ha	ad been issued by Court	
H	4	M.P - INDORE ARCADE (ONLINE)	N	KHIL PAL	3.91	Trial pending in court, N	lext date awaited	
li	5	KARNATAKA - BANGALORE -	A.	IAY S/ JAYANTH S	1.25	Trial pending in court, N	lext date report is awaited	
		BANSHANKARI (ONLINE)						
l	6	DELHI - JANAKPURI	Μ	OHIT KUMAR	2.75	Under Investigation		
1	7	KERALA - KOTTAYAM (ONLINE)	Sł	HAMIL K SALIM	5.33	Under Investigation		
1	8	PUNJAB - TARAN TARAN	A	MAN/ BHARAT PE	21.15	Trial pending in court No	ext date 07-08-2023	
1	9	U.P - GZB - MODINAGAR (ONLINE)	SI	JNNI RAWAT	5.38	Under Investigation		
1	10	RAJASTHAN - JAIPUR -	R/	AMAN	7.85	Under Investigation		
j		KESAR MALL (ONLINE)						
li	11	KERALA - EDAPALLY (ONLINE)	AL	L STORE STAFF	7.39	FIR DONE		
H			IN	CLUDING ASM				
	IPF	RELATED LITIGATION:						
l	1	CS (Comm.) No. 727/2022		Mediation Cell			Case under process	
i		Mirza International Limited Vrs Apparels	360					
ł	2	Case No. 3453/2020				tion 138 of the NI Act for	Case under process	
ł		Mirza International Limited Vrs Dilip Sah	u		cheque dishonour of			
ł	3	CC No. 6250/2021			Case filed under Sec		Case under process	
l		Mirza International Limited Vrs			of the NI Act for chec			
l		Superb Life Associates Pvt. Ltd.			dishonour of Rs. 1,00),000/-		
	Liti	gations filed Against the Company						
	Nil	gamer are gamer are company						
l								
	1.	MIRZA INTERNATIONAL LIMITED: Civ	il/Cı	riminal:				

S Partie

1		•			-					Mirza International Limited (Reimbursem				614 0	No			(Rs. In Laki	s)
	i. REDTAPE Ltd has recorded the a					ess vested in it	pursuant to th	e Scheme, at t'	he values as	Managerial Renumeration – Directors	tent of Expenses/			014 0		District Courts of competent Jurisdiction	Cheque Bouncing cases ur		Pending
	appearing in the books of the Tran									Mr. Shuja Mirza (Managing Director)				600 45	—— <u>11</u> 11		Negotiable Instruments Act		. onalig
	 In terms of the Scheme, the Comp 	npany has issu	ied 13,82,01,	900 Equity Sha	res of Rs.2/- e	each, credited a	is fully paid up,	aggregating R	s.27,64 Lakh	Mr. Narendra Prasad Upadhvava (Whole				43 11		District Court, Gurugram	Recovery Case for pending		Pending
	to the members of the Transferee									Mr. Arvind Verma (Whole Time Director)						Delhi High Court	Recovery Case for pending		Pending
	iii. Pursuant to the Scheme, the Com									Mr. Arvind Verma (Whole Time Director)				66 12	4.	Income Tax Officer	Appeal against income tax		Pending
	up, aggregating Rs.1,00,000/-; and			d and paid-up s	hare capital of	the Company of	consisting of 50	,000 Equity Sha							5.	Rajasthan High Court, Jaipur Bench	Appeal against Industrial T		Pending
	each aggregating Rs.1,00,000/- st						d the Rebillton	nantalalan ta M	Domound 1	P. Details of Group Companies.					1		1 · ++3		
	iv. Surplus of Rs. 273,82 Lakhs arisi Business after taking into account									Subsidiary: Mirza Bangla Limited					2.	LITIGATIONS FILED AGAINST THE SUBS	IDIARY/GROUP COMPANIES:		
	the books of the Company.	it the face valu	le of the Equi	ity Shares issue	ed by the Com	pany nas been	credited to the	Capital Reserv	ve Account in			Mirza Bangla Limited							
	the books of the Company.									CIN	C-1475	543/2018			: S.	Parties/ Court P	articulars of the case	Amount involved	Present status
	For Khamesra Bhatia & Mehrotra					E.	v P on hoholf (of the board of D	Directore	Date of Incorporation	08.10.2	2018			No			(Rs. In Lakhs)	
	Chartered Accountants					FU	or a on benan c	r the board of L	Directors	Registered Office	Baitul /	Abed, 53, Purana Paltan,	4th Floor, Room No	403. Dhaka, Bangladesh	11	Boman Irani vrs Rashid Mirza & Ors S	uit has been filed against Mirza In	nternational Ltd. 100	Interim-injunction
	FRN 001410C									Business activities				nd Clothing of Men and Women.		a	nd directors of the company for us	sing trade	to use the trade mark
	1111 0014100									Name of Directors		iuja Mirza	lang off contour a	ta eletting el men ana riemen.		n	nark YEZDI		YEZDI
	CA Vineet Roongta			Shuja M	178		Arvind	/erma				ajan Wigg							
	Partner			(Managing D			(Whole Time			Listing Status	Unlister				3.	LITIGATIONS FILED BY THE DIRECTORS	, PROMOTERS AND KMPS		
	M.No. 410958			DIN: 0145			DIN: 094			Listing Status	Uninsie	an a							
	UDIN:			China			Noi								S.	Parties/ Court P	articulars of the case	Amount involved	Present status
											r	Financial Information						(Rs. In Lakhs)	
F	Place : Noida			CA Abhina	v Jain		CS Nandi	a Singh		Particulars		FY 2022-23	FY 2021-22	FY 2020-21			NIL		
1	Date : May 30, 2023			(Chief Financi	al Officer)		(Company	Secretary)				(in Lakhs.)	(in Lakhs.)	(in Lakhs.)					
				Noida			Noi	Ja		Equity Share Capital		36.03	41.28	40.51	4.	Litigations filed against the Directors, Pro	omoters and KMPs:		
										Other Equity		996.40	457.15	96.31					
	The un-audited financial results of t		(subjected	to limited revi	ew by the sta	tutory auditor	s) for the quar	ter ended 30th	h June, 2023	Total Income		882.55	720.28	245.93	S.	Parties/ Court P	articulars of the case	Amount involved	Present status
((Standalone and Consolidated) is as	s below:								Profit for the Year		565.67	358.99	97.50	: No			(Rs. In Lakhs)	
										EPS (Basic & Diluted)		1205.60	765.12	207.82			NIL		
				EDTAPE LIMI						Net Assets Value		2200	1062	292					
	Regd. Office	e : Plot No. 08	, Sector -90,	Noida, Gautar	n Buddha Nag	gar, Uttar Prade	esh - 201305								s.	Regulatory Action, if any - disciplinary ac	tion taken by SEBI or Stock Exe	changes against the Promoters in	ast 5 financial years
			CIN - U7	4101UP2021F	LC156659							Capital Information			1				
		We	bsite: www.re	edtapeindia.co	m E-mail: com	pliance@redta	peindia.com					Capital information				There is no disciplinary action taken by SEB		authorities in the past five years again	inst the Company –
										Authorized Chang Comitat		D- 7670000/ 400000	Taulta Obcasa - (T			REDTAPE Limited and its Promoters & Prom	noter Group.		
STAT	TEMENT OF STANDALONE AND CO					FOR THE OU			30 2023	Authorized Share Capital				ce Value of Rs. 76.79/- each					
JIA	TEMENT OF STANDALONE AND CO	ONSOLIDAI	ED UNAUDI	TED FINANCI	AL RESULTS					Issued, Subscribed and Paid-up Equity S	Shares Capital			Value of Rs. 76.79/- each	іт.	Brief details of outstanding criminal proc	eedings against the Promoters:	: Nil	
			<u> </u>			(Rupees		ept Earning per	snare data)	Shareholding Pattern		Number of Equity Sha	res	6					
			Standa				Consolio			Promoters & Promoter's Group		46920	1009	0	U.	Particulars of high, low and average price	es of the shares of the listed tra	nsferor entity – Mirza Internationa	Limited the preceding
			Quarter Ende		Year Ended		uarter Ended		ear Ended	Public		0)		three years:			
Sr.	Particulars	30.06.2023	31.03.2023	30.06.2022	31.03.2023	30.06.2023	31.03.2023	30.06.2022 3	31.03.2023	Total	1	46120	100	, 0	I Dec	ticulars	BSE	NSE	
Sr. No.		(Un-audited)	(Audited)	(Un-audited)	(Audited)	(Un-audited)	(Audited) (Un-audited)	(Audited)	Subsidiary: Sen En Mirza Industrial Supply	v Chain LLP			-		High (R			s.) Average (Rs.)
1	Revenue from Operations	39.174.40	37.606.89	30,331.14		39.378.77			46,830.23		,								
1	Other Income				.,,						Sen En Mir	rza Industrial Supply Ch	ain II P		202				125.40
+	Gains on Tennination on 116	58.31	-250.34	110.89	119.42	58.31	-250.34	110.89	119.42	CIN					202		125.20 218.75		
			317.12							CIN	AAP-10				202		42.95 76.61		75.18
	Lease Contracts - IND AS Others			71.07	531.60	147.20	317.12	71.07	533.31	Date of Incorporation	29.04.2				202	20 71.80	27.35 52.64	72.00 27.25	52.99
	Total Income (I+II)	39,376.82	37,673.67	30,513.10	1,46,533.10	39,584.28	37,944.38	30,740.61 1,4	47,482.96	Registered Office		Civil Lines, Kanpur 208 00			i				
IV	Expenses:									Business activities		sale trade and commissio	n trade, except of			Irce: www.bseindia.com, www.nseindia.com			
	a Cost of material consumed	1,433.97	2,615.33	3,487.41	11,400.90	1,433.97	2,615.33	3,487.41	11,400.90		motor v	vehicles and motorcycles			;* II	II 20th July, 2023			
	b Purchase of Stock-in-Trade	19,922.53	32,142.89	12,475.35	93,048.86	19,922.53	32,142.89	12,475.35	93,048.86	Name of Directors/Partners	Mr. Sh	uja Mirza (Representative	of REDTAPE Limit	d)					
	c Change in inventories of	-1,814.59	-14,678.70	41.89	-25,807.18	-1,814.59	-14,678.70	41.89 -2	25,807.18		Mr. Alb	perto Alvarez Hernandez			V.	Any material development after the date			
	d Employee Benefit Expenses	1,289.85	1,126.58	1,249.60	4,836.24	1,324.19	1,155.72		4,986.35	Listing Status	Unliste	ed				In the opinion of our Board, there have not a			
	finished goods, work-in-	1,200.00	1,120.00	1,210.00	1,000.21	1,021110	1,100.12	1,201101	1,000.00							materially or adversely affect or are likely to	affect our profitability taken as a v	whole or the value of our assets or ou	r ability to pay our material
	progress and Stock-in-Trade										1	Financial Information			1	liabilities:			
	e Finance Costs	045.00	500.00	359.71	1,744.31	C4C 00	524.60	359.73	1,745.73	Particulars		FY 2022-23	FY 2021-22	FY 2020-21		After the close of the Financial Year ended	March 31, 2023; the quarterly finar	ncial results of the Company (Standa	one and Consolidated) were
		615.02	523.88			616.28				T ut toului 5		(in Lakhs.)	(in Lakhs.)	(in Lakhs.)		approved and is published hereinabove. The	e same is also available on the we	ebsite of the Company.	
	f Depreciation and	1,233.20	1,319.04	1,095.14	4,444.11	1,239.70	1,317.88	1,097.92	4,444.11	Equity Share Copital		52.00		52.00		Our Company received in-principal approval			urthor our Company was
	amortization expenses							1,001.02									from NSE and BSE on June 9, 20	023 and May 19, 2023 respectively, F	
	g Other Expenses	10,450.43	10,667.20	7,904.87	38,765.07					Equity Share Capital			52.00		1.1	granted relaxation from application of Rule 1			
	Total Expenses (IV)	33,130.41	33,716.22	26,613.97		10,453.92	10,691.28	7,942.02	38,764.66	Other Equity		11.19	32.14	14.70		granted relaxation from application of Rule 1 SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/	19(2) (b) of the Securities Contract		
V	Profit / (loss) before excep-	0.040.44			1,28,432.31	33,176.00	33,769.00	7,942.02 3 26,672.13 1,2	28,583.43	Other Equity Total Income		11.19 0	32.14 401.75	14.70 169.72		granted relaxation from application of Rule 1 SEBI/HO/CFD-RAC-DCR1/P/OW/2023/2892	19(2) (b) of the Securities Contract		
		6,246.41	3,957.45	3,899.13	1,28,432.31 18,100.79	33,176.00		7,942.02 3 26,672.13 1,2		Other Equity Total Income Profit for the Year		11.19 0 (20.94)	32.14 401.75 17.42	14.70 169.72 9.14	w	SEBI/HO/CFD-RAC-DCR1/P/OW/2023/2892	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023.	ts (Regulation) Rules, 1957 by the S	
1 I I	tional items and tax (III-IV)	6,246.41	3,957.45			33,176.00	33,769.00	7,942.02 3 26,672.13 1,2	28,583.43	Other Equity Total Income Profit for the Year EPS (Basic & Diluted)		11.19 0 (20.94) NA	32.14 401.75 17.42 NA	14.70 169.72 9.14 NA	w.		19(2) (b) of the Securities Contract 22/1 dated July 18, 2023.	ts (Regulation) Rules, 1957 by the S	
		6,246.41	3,957.45			33,176.00	33,769.00	7,942.02 3 26,672.13 1,2	28,583.43	Other Equity Total Income Profit for the Year		11.19 0 (20.94)	32.14 401.75 17.42	14.70 169.72 9.14		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/2892	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N	ts (Regulation) Rules, 1957 by the S	
VI	Exceptional Items				18,100.79	33,176.00 6,408.28	33,769.00 4,175.39	7,942.02 3 26,672.13 1,2	<u>28,583.43</u> 18,899.53	Other Equity Total Income Profit for the Year EPS (Basic & Diluted)		11.19 0 (20.94) NA NA	32.14 401.75 17.42 NA	14.70 169.72 9.14 NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/2892 Any other information as may be prescrib	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N	ts (Regulation) Rules, 1957 by the S	
VI VII	Exceptional Items Share of Profit/ (Loss) of	-9.19	3,957.45			33,176.00	33,769.00	7,942.02 3 26,672.13 1,2	28,583.43	Other Equity Total Income Profit for the Year EPS (Basic & Diluted)		11.19 0 (20.94) NA	32.14 401.75 17.42 NA	14.70 169.72 9.14 NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/2892 Any other information as may be prescrib	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N	ts (Regulation) Rules, 1957 by the S	
VII	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures	-9.19	-10.90	3,899.13	18,100.79	33,176.00 6,408.28 -9.19	33,769.00 4,175.39 -10.90	7,942.02 3 26,672.13 1,2 4,068.49 1	28,583.43 18,899.53 -10.90	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value		11.19 0 (20.94) NA NA	32.14 401.75 17.42 NA	14.70 169.72 9.14 NA	sic	SEBI/HO/CFD-RAC-DCR1/P/OW/2023/2892 Any other information as may be prescrib	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N	ts (Regulation) Rules, 1957 by the S	
VI VII VIII	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax				18,100.79	33,176.00 6,408.28 -9.19	33,769.00 4,175.39	7,942.02 3 26,672.13 1,2 4,068.49 1	<u>28,583.43</u> 18,899.53	Other Equity Total Income Profit for the Year EPS (Basic & Diluted)		11.19 0 (20.94) NA NA	32.14 401.75 17.42 NA	14.70 169.72 9.14 NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza
VII	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII)	-9.19	-10.90	3,899.13	18,100.79	33,176.00 6,408.28 -9.19	33,769.00 4,175.39 -10.90	7,942.02 3 26,672.13 1,2 4,068.49 1	28,583.43 18,899.53 -10.90	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value		11.19 0 (20.94) NA NA Capital Information	32.14 401.75 17.42 NA	14.70 169.72 9.14 NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no.
VII	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses	-9.19	-10.90	3,899.13	18,100.79 -10.90 18,111.69	<u>33,176.00</u> 6,408.28 -9.19 6,417.47	33,769.00 4,175.39 -10.90 4,186.29	7,942.02 3 26,672.13 1,2 4,068.49 1 4,068.49 1	28,583.43 18,899.53 -10.90 18,910.43	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital		11.19 0 (20.94) NA NA Capital Information Not Applicable	32.14 401.75 17.42 NA	14.70 169.72 9.14 NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax	-9.19 6,255.60 1,635.01	-10.90 3,968.35 826.80	3,899.13 3,899.13 1,269.51	18,100.79 -10.90 18,111.69 4,600.00	33,176.00 6,408.28 -9.19 6,417.47 1,675.48	33,769.00 4,175.39 -10.90 4,186.29 880.73	7,942.02 3 26,672.13 1,2 4,068.49 1 4,068.49 1 4,068.49 1 1,308.16	29,583.43 18,899.53 -10.90 18,910.43 4,791.94	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital	Shares Capital	11.19 0 (20.94) NA NA Capital Information Not Applicable Not Applicable	32.14 401.75 17.42 NA	14.70 169.72 9.14 NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax	-9.19 6,255.60 1,635.01 68.72	-10.90 3,968.35 826.80 -147.84	3,899.13 3,899.13 1,269.51 -47.50	18,100.79 -10.90 18,111.69 	33,176.00 6,408.28 -9.19 6,417.47 1,675.48 68.72	33,769.00 4,175.39 -10.90 4,186.29 880.73 -149.18	7,942.02 3 26,672,13 1,2 4,068.49 1 4,068.49 1 1,308.16 -47.50	28,583.43 18,899.53 -10.90 18,910.43 4,791.94 -96.79	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern	Shares Capital	11.19 0 (20.94) NA NA Capital Information Not Applicable Not Applicable mber of Equity Shares	32.14 401.75 17.42 NA NA	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax	-9.19 6,255.60 1,635.01 68.72	-10.90 3,968.35 826.80 -147.84	3,899.13 3,899.13 1,269.51 -47.50	18,100.79 -10.90 18,111.69 	33,176.00 6,408.28 -9.19 6,417.47 1,675.48 68.72	33,769.00 4,175.39 -10.90 4,186.29 880.73 -149.18	7,942.02 3 26,672.13 1,2 4,068.49 1 4,068.49 1 4,068.49 1 1,308.16	28,583.43 18,899.53 -10.90 18,910.43 4,791.94 -96.79	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group	Shares Capital	11.19 0 (20.94) NA Capital Information Not Applicable Not Applicable mber of Equity Shares REDTAPE Limited	32.14 401.75 17.42 NA NA	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax	-9.19 6,255.60 1,635.01 68.72	-10.90 3,968.35 826.80 -147.84	3,899.13 3,899.13 1,269.51 -47.50	18,100.79 -10.90 18,111.69 	33,176.00 6,408.28 -9.19 6,417.47 1,675.48 68.72	33,769.00 4,175.39 -10.90 4,186.29 880.73 -149.18	7,942.02 3 26,672,13 1,2 4,068.49 1 4,068.49 1 1,308.16 -47.50	28,583.43 18,899.53 -10.90 18,910.43 4,791.94 -96.79	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public	Shares Capital	11.19 0 (20.94) NA NA Capital Information Not Applicable Not Applicable mber of Equity Shares	32.14 401.75 17.42 NA NA	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income,	-9.19 6,255.60 1,635.01 68.72	-10.90 3,968.35 826.80 -147.84	3,899.13 3,899.13 1,269.51 -47.50	18,100.79 -10.90 18,111.69 	33,176.00 6,408.28 -9.19 6,417.47 1,675.48 68.72	33,769.00 4,175.39 -10.90 4,186.29 880.73 -149.18	7,942.02 3 26,672,13 1,2 4,068.49 1 4,068.49 1 1,308.16 -47.50	28,583.43 18,899.53 -10.90 18,910.43 4,791.94 -96.79	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total	Shares Capital	11.19 0 (20.94) NA Capital Information Not Applicable Not Applicable mber of Equity Shares REDTAPE Limited	32.14 401.75 17.42 NA NA	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax	-9.19 6,255.60 1,635.01 68.72 4,551.87	-10.90 3,968.35 826.80 -147.84 3,289.39	3,899.13 3,899.13 1,269.51 -47.50 2,677.12	18,100.79 -10.90 18,111.69 4,600.00 -95.46 13,607.15	33,176.00 6,408.28 -9.19 6,417.47 1,675.48 68.72 4,673.27	33,769.00 4,175.39 -10.90 4,186.29 	7,942.02 3 26,672.13 1,2 4,068.49 1 4,068.49 1 1,308.16 -47.50 2,807.83 1	28,583.43 18,899.53 -10.90 18,910.43 4,791.94 -96.79 14,215.28	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: N.A.	Shares Capital	11.19 0 (20.94) NA Capital Information Not Applicable Not Applicable mber of Equity Shares REDTAPE Limited	32.14 401.75 17.42 NA NA	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be	-9.19 6,255.60 1,635.01 68.72 4,551.87	-10.90 3,968.35 826.80 -147.84	3,899.13 3,899.13 1,269.51 -47.50	18,100.79 -10.90 18,111.69 	33,176.00 6,408.28 -9.19 6,417.47 1,675.48 68.72 4,673.27	33,769.00 4,175.39 -10.90 4,186.29 	7,942.02 3 26,672,13 1,2 4,068.49 1 4,068.49 1 1,308.16 -47.50	28,583.43 18,899.53 -10.90 18,910.43 4,791.94 -96.79 14,215.28	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total	Shares Capital	11.19 0 (20.94) NA Capital Information Not Applicable Not Applicable mber of Equity Shares REDTAPE Limited	32.14 401.75 17.42 NA NA	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI	Exceptional Items Share of Profit/(Loss) of Associates and Joint Ventures Profit /(loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss	-9.19 6,255.60 1,635.01 68.72 4,551.87 -211.83	-10.90 3,968.35 826.80 -147.84 3,289.39	3,899.13 3,899.13 1,269.51 -47.50 2,677.12	18,100.79 -10.90 18,111.69 4,600.00 -95.46 13,607.15	33,176.00 6,408.28 -9.19 6,417.47 1,675.48 68.72 4,673.27	33,769.00 4,175.39 -10.90 4,186.29 	7,942.02 3 26,672.13 1,2 4,068.49 1 4,068.49 1 1,308.16 -47.50 2,807.83 1	28,583.43 18,899.53 -10.90 18,910.43 4,791.94 -96.79 14,215.28	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: N.A.	Shares Cagital Nun Albe	11.19 0 (20.94) NA Capital Information Not Applicable Not Applicable mber of Equity Shares REDTAPE Limited erto Alvarev Hernandez	32.14 401.75 17.42 NA NA NA C 2 52 48 48 100	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to p	-9.19 6,255.60 1,635.01 68.72 4,551.87 -211.83 profit or loss	-10.90 3,968.35 826.80 -147.84 3,289.39 -1,085.04	3,899.13 3,899.13 1,269.51 47.50 2,677.12 872.17	18,100.79 -10.90 18,111.69 -4,600.00 -95.46 13,607.15 -234.00	33,176,00 6,408,28 9,19 6,417,47 	33,769.00 4,175.39 -10.90 4,186.29 880.73 -149.18 3,454.73 -1,085.04	7,942,02 26,672,13 4,068,49 4,068,49 1 1,308,16 -47,50 2,807,83 1 872,17	28,583,43 18,899,53 -10.90 18,910,43 4,791,94 -96,79 14,215,28 -234,00	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: N.A.	Shares Cagital Nun Albe	11.19 0 (20.94) NA Capital Information Not Applicable Not Applicable mber of Equity Shares REDTAPE Limited	32.14 401.75 17.42 NA NA NA C 2 522 483 1000	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to po	-9.19 6,255.60 1,635.01 68.72 4,551.87 -211.83	-10.90 3,968.35 826.80 -147.84 3,289.39 -1,085.04	3,899.13 3,899.13 1,269.51 47.50 2,677.12 872.17	18,100.79 -10.90 18,111.69 4,600.00 -95.46 13,607.15	33,176,00 6,408,28 9,19 6,417,47 	33,769.00 4,175.39 -10.90 4,186.29 	7,942,02 26,672,13 4,068,49 4,068,49 1 1,308,16 -47,50 2,807,83 1 872,17	28,583.43 18,899.53 -10.90 18,910.43 4,791.94 -96.79 14,215.28	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: N.A.	Shares Cagital Nun Albe	11.19 0 (20.94) NA Capital Information Not Applicable Mot Applicable mber of Equity Shares REDTAPE Limited erto Alvarev Hernandez	32.14 401.75 17.42 NA NA NA C 2 522 483 1000	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI XI	Exceptional Items Share of Profit/(Loss) of Associates and Joint Ventures Profit /(loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will profit or loss b Items that will profit or loss Income for the period (X+XI)	-9.19 6,255.60 1,635.01 68.72 4,551.87 -211.83 rofit or loss 4,340.04	-10.90 3,968.35 -147.84 3,289.39 -1,085.04 2,204.35	3,899.13 3,899.13 1,269.51 -47.50 2,677.12 872.17 	18,100.79 -10.90 18,111.69 - 4,600.00 -95.46 13,607.15 -234.00 13,373.15	33,176,00 6,408,28 -9,19 6,417,47 	33,769.00 4,175.39 -10.90 4,186.29 - 880.73 -149.18 3,454.73 -1,085.04 -1,085.04	7,942,02 3 26,672,13 1,2 4,066,49 1 4,068,49 1 1,308,16 -47,50 2,807,83 1 2,807,83 1 872,17 - 3,680,00 1	28,583,43 18,899,53 -10,90 18,910,43 -10,90 18,910,43 -234,00 13,981,28	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: N.A.	Shares Cagital Nun Albe	11.19 0 (20.94) NA Capital Information Not Applicable Not Applicable mber of Equity Shares REDTAPE Limited erto Alvarev Hernandez	32.14 401.75 17.42 NA NA NA C 2 522 483 1000	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to po	-9.19 6,255.60 1,635.01 68.72 4,551.87 -211.83 profit or loss	-10.90 3,968.35 -147.84 3,289.39 -1,085.04 2,204.35	3,899.13 3,899.13 1,269.51 -47.50 2,677.12 872.17 	18,100.79 -10.90 18,111.69 -4,600.00 -95.46 13,607.15 -234.00	33,176,00 6,408,28 -9,19 6,417,47 	33,769.00 4,175.39 -10.90 4,186.29 880.73 -149.18 3,454.73 -1,085.04	7,942.02 22 26,672.13 1,2 4,068.49 1 4,068.49 1 1,308.16 -47.50 2,807.83 1 872.17 3,680.00 1	28,583,43 18,899,53 -10.90 18,910,43 4,791,94 -96,79 14,215,28 -234,00	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: N.A. OTHER GROUP COMPANY:	Shares Cagital Nun Albe	11.19 0 (20.94) NA NA Capital Information Not Applicable Not Applicable mber of Equity Shares REDTAPE Limited erto Alvarev Hernandez rza International Limited	32.14 401.75 17.42 NA NA NA C 2 522 483 1000	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI XII XIII	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to p Total Comprehensive Income for the period (X+XI) Paid-up Equity Share Capital (Face Value of Rs. 2 each)	-9.19 6,255.60 1,635.01 68.72 4,551.87 -211.83 rofit or loss 4,340.04	-10.90 3,968.35 -147.84 3,289.39 -1,085.04 2,204.35	3,899.13 3,899.13 1,269.51 -47.50 2,677.12 872.17 	18,100.79 -10.90 18,111.69 - 4,600.00 -95.46 13,607.15 -234.00 13,373.15	33,176,00 6,408,28 -9,19 6,417,47 	33,769.00 4,175.39 -10.90 4,186.29 - 880.73 -149.18 3,454.73 -1,085.04 -1,085.04	7,942,02 3 26,672,13 1,2 4,066,49 1 4,068,49 1 1,308,16 -47,50 2,807,83 1 2,807,83 1 872,17 - 3,680,00 1	28,583,43 18,899,53 -10,90 18,910,43 -10,90 18,910,43 -234,00 13,981,28	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: N.A. OTHER GROUP COMPANY: CIN	Shares Cadital Shares Cadital Albe Mir. L19122 05.09.	11.19 0 (20.94) NA NA Capital Information Not Applicable Not Applicable mber of Equity Shares REDTAPE Limited erto Alvarev Hernandez rza International Limited	32.14 401.75 17.42 NA NA SA SA SA SA SA SA SA SA SA SA SA SA SA	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI XI	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to p Total Comprehensive Income for the period (X+XI) Paid-up Equity Share Capital (Face Value of Rs. 2 each)	-9.19 6,255.60 1,635.01 68.72 4,551.87 -211.83 rofit or loss 4,340.04	-10.90 3,968.35 -147.84 3,289.39 -1,085.04 2,204.35	3,899.13 3,899.13 1,269.51 -47.50 2,677.12 872.17 	18,100.79 -10.90 18,111.69 - 4,600.00 -95.46 13,607.15 -234.00 13,373.15	33,176,00 6,408,28 -9,19 6,417,47 	33,769.00 4,175.39 -10.90 4,186.29 - 880.73 -149.18 3,454.73 -1,085.04 -1,085.04	7,942.02 3 6,672.13 1,2 4,068.49 1 4,068.49 1 1,308.16 1 4,068.49 1 3,807.83 1 3,680.00 1 2,765.03 1	28,583,43 18,899,53 -10,90 18,910,43 -10,90 18,910,43 -234,00 13,981,28	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: N.A. OTHER GROUP COMPANY: CIN Date of Incorporation Registered Office	Shares Cagital Nun Albe Image: 100 million Mirr. L19122 05.09: 14/6, C	11.19 0 (20.94) NA NA Capital Information Not Applicable mber of Equity Shares REDTAPE Limited erto Alvarev Hernandez rza International Limited 29UP1979PLC004821 .1979 Civil Lines, Kanpur 208 00	32.14 401.75 17.42 NA NA S2 52 483 100 100	14.70 169.72 9.14 NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI XII XIII	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (Loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to pr Total Comprehensive Income for the period (X+XI) Paid-up Equity Share Capital (Face Value of Rs. 2 each) Other Equity excluding	-9.19 6,255.60 1,635.01 68.72 4,551.87 -211.83 rofit or loss 4,340.04	-10.90 3,968.35 -147.84 3,289.39 -1,085.04 2,204.35	3,899.13 3,899.13 1,269.51 -47.50 2,677.12 872.17 	18,100.79 -10.90 18,111.69 -0.95.46 13,607.15 -234.00 -25.40 13,373.15 2,765.03	33,176,00 6,408,28 -9,19 6,417,47 	33,769.00 4,175.39 -10.90 4,186.29 - 880.73 -149.18 3,454.73 -1,085.04 -1,085.04	7,942.02 3 6,672.13 1,2 4,068.49 1 4,068.49 1 1,308.16 1 4,068.49 1 3,807.83 1 3,680.00 1 2,765.03 1	28,583,43 18,899,53 -10,90 18,910,43 4,791,94 -96,79 14,215,28 -234,00 13,981,28 2,765,03	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: N.A. OTHER GROUP COMPANY: CIN Base of Incorporation Registered Office Business activities	Shares Capital Nun Albe Mir. L1912 05.09. 14/6,C Manuf.	11.19 0 (20.94) NA Capital Information Not Applicable Not Applicable REDTAPE Limited erto Alvarev Hernandez rza International Limited 29UP1979PLC004821 .1979 Civil Lines, Kanpur 208 00 facturing, Marketing & Bra	32.14 401.75 17.42 NA NA NA 17.42 17.44 17	14.70 169.72 9.14 NA NA NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X X XI XII XIII XIV	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to pr Total Comprehensive Income for the period (X+X)) Paid-up Equity Share Capital (Face Value of Rs. 2 each) Other Equity excluding Revaluation Reserve	-9.19 6,255.60 1,635.01 68.72 4,551.87 -211.83 rofit or loss 4,340.04	-10.90 3,968.35 -147.84 3,289.39 -1,085.04 2,204.35	3,899.13 3,899.13 1,269.51 -47.50 2,677.12 872.17 	18,100.79 -10.90 18,111.69 -0.95.46 13,607.15 -234.00 -25.40 13,373.15 2,765.03	33,176,00 6,408,28 -9,19 6,417,47 	33,769.00 4,175.39 -10.90 4,186.29 - 880.73 -149.18 3,454.73 -1,085.04 -1,085.04	7,942.02 3 6,672.13 1,2 4,068.49 1 4,068.49 1 1,308.16 1 4,068.49 1 3,807.83 1 3,680.00 1 2,765.03 1	28,583,43 18,899,53 -10,90 18,910,43 4,791,94 -96,79 14,215,28 -234,00 13,981,28 2,765,03	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: N.A. OTHER GROUP COMPANY: CIN Date of Incorporation Registered Office	Shares Capital Shares Capital Albe Mir: L1912: 05.09: 14/6, C Manufi Manufi Ma. Sh	11.19 0 (20.94) NA NA Capital Information Not Applicable Not Applicable Metry Shares REDTAPE Limited erto Alvarev Hernandez rza International Limited 29UP1979PLC004821 1979 Civil Lines, Kanpur 208 00 facturing, Marketing & Bra Tabid Ahmad Mirza, Mr. Te	32.14 401.75 17.42 NA NA NA 17.42 17	14.70 169.72 9.14 NA NA NA NA NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI XII XIII	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to pr Total Comprehensive Income for the period (X+XI) Praid-up Equity Share Capital (Face Value of Rs. 2 each) Other Equity excluding Revaluation Reserve Earning Per Share (EPS)	-9.19 6.255.60 1.635.01 68.72 4.551.87 -211.83 rofit or loss 4.340.04 2.765.03	-10.90 3,968.35 826.80 -147.84 3,289.39 -1,085.04 2,204.35 2,765.03	3,899.13 3,899.13 1,269.51 -47.50 2,677.12 872.17 3,549.29 2,765.03	18,100.79 -10.90 18,111.69 - 4,600.00 -95.46 13,607.15 -234.00 - 2,765.03 43,847.44	33,176,00 6,408,28 -9,19 6,417,47 1,675,48 68,72 4,673,27 -211,83 -211,83 4,461,44 2,765,03	33,769,00 4,175,39 -10,90 4,186,29 880,73 -149,18 3,454,73 -1,085,04 -2,369,69 2,765,03	7,942.02 3 6,672.13 1,2 4,068.49 1 4,068.49 1 4,068.49 1 1,308.16 -47.50 2,807.83 1 872.17 3,680.00 1 2,765.03 4	28,583,43 18,899,53 -10,90 18,910,43 4,791,94 -96,79 14,215,28 -234,00 13,981,28 2,765,03 44,910,74	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: N.A. OTHER GROUP COMPANY: CIN Base of Incorporation Registered Office Business activities	Shares Cagital Shares Cagital Albe L19122 U.19122 U.19122 U.19124 Mirr. Manufi Mr. Shi Mr. Nir	11.19 0 (20.94) NA NA Capital Information Not Applicable Not Applicable Not Applicable Tep Information REDTAPE Limited erto Alvarev Hernandez rza International Limited 29UP1979PLC004821 1979 Civil Lines, Kanpur 208 00 facturing, Marketing & Bra nahid Ahmad Mirza, Mr. Ta rmal Sahijwani, Mr. Sanja	32.14 401.75 17.42 NA NA NA 17.42 17.42 17.42 NA NA NA NA NA NA NA NA NA NA NA NA NA	14.70 169.72 9.14 NA NA NA NA NA NA NA NA NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI XII XIII XIII XIV XV	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to pr Total Comprehensive Income for the period (X+XI) Paid-up Equity Share Capital (Face Value of Rs. 2 each) Other Equity excluding Revaluation Reserve Earning Per Share (EPS) (I) Basic	-9.19 6,255.60 1,635.01 68.72 4,551.87 -211.83 rofit or loss 4,340.04 2,765.03 3.29	-10.90 3,968.35 826.80 -147.84 3,289.39 -1,085.04 2,204.35 2,765.03 2,265.03	3,899.13 3,899.13 1,269.51 -47.50 2,677.12 872.17 3,549.29 2,765.03 - 1.94	18,100.79 -10.90 18,111.69 -95.46 13,607.15 -234.00 13,373.15 2,765.03 43,847.44 9.85	33,176,00 6,408,28 -9,19 6,417,47 - 1,675,48 68,72 4,673,27 -211,83 -,211,83 4,461,44 2,765,03 - 3,38	33,769,00 4,175,39 -10,90 4,186,29 880,73 -149,18 3,454,73 -1,085,04 2,369,69 2,765,03	7,942.02 3 6,672.13 1,2 4,068.49 1 4,068.49 1 4,068.49 1 4,068.49 1 1 3,080.60 1 2,807.83 1 3,680.00 1 2,765.03 2 2,003 2 4	28,583,43 18,899,53 -10,90 18,910,43 4,791,94 -96,79 14,215,28 -234,00 13,981,28 2,765,03 44,910,74 10,29	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: NA. OTHE GROUP COMPANY: CIN Business activities Name of Directors	Shares Cagital Shares Cagital Albe Mir. L1912: 05.09: 14/6, C Manufi Mr. Sh Mr. Sh Mr. Sh Mr. Sh	11.19 0 (20.94) NA NA Capital Information Not Applicable Not Applicable mber of Equity Shares REDTAPE Limited erto Alvarev Hernandez rza International Limited 29UP1979PLC004821 1979 facturing, Marketing & Bra nahid Ahmad Mirza, Mr. Ta rmal Sahijwani, Mr. Sanja aumya Srivastava, Mr. Sa	32.14 401.75 17.42 NA NA NA 17.42 17.42 17.42 NA NA NA NA NA NA NA NA NA NA NA NA NA	14.70 169.72 9.14 NA NA NA NA NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289/ Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI XII XIII XIII XIV XV	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to pr Total Comprehensive Income for the period (X+XI) Praid-up Equity Share Capital (Face Value of Rs. 2 each) Other Equity excluding Revaluation Reserve Earning Per Share (EPS)	-9.19 6.255.60 1.635.01 68.72 4.551.87 -211.83 rofit or loss 4.340.04 2.765.03	-10.90 3,968.35 826.80 -147.84 3,289.39 -1,085.04 2,204.35 2,765.03 2,265.03	3,899.13 3,899.13 1,269.51 -47.50 2,677.12 872.17 3,549.29 2,765.03	18,100.79 -10.90 18,111.69 - 4,600.00 -95.46 13,607.15 -234.00 - 2,765.03 43,847.44	33,176,00 6,408,28 -9,19 6,417,47 - 1,675,48 68,72 4,673,27 -211,83 -,211,83 4,461,44 2,765,03 - 3,38	33,769,00 4,175,39 -10,90 4,186,29 880,73 -149,18 3,454,73 -1,085,04 -2,369,69 2,765,03	7,942.02 3 6,672.13 1,2 4,068.49 1 4,068.49 1 4,068.49 1 1,308.16 -47.50 2,807.83 1 872.17 3,680.00 1 2,765.03 4	28,583,43 18,899,53 -10,90 18,910,43 4,791,94 -96,79 14,215,28 -234,00 13,981,28 2,765,03 44,910,74	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: N.A. OTHER GROUP COMPANY: CIN Base of Incorporation Registered Office Business activities	Shares Cagital Shares Cagital Albe Mir. L1912: 05.09: 14/6, C Manufi Mr. Sh Mr. Sh Mr. Sh Mr. Sh	11.19 0 (20.94) NA NA Capital Information Not Applicable Not Applicable Not Applicable Tep Information REDTAPE Limited erto Alvarev Hernandez rza International Limited 29UP1979PLC004821 1979 Civil Lines, Kanpur 208 00 facturing, Marketing & Bra nahid Ahmad Mirza, Mr. Ta rmal Sahijwani, Mr. Sanja	32.14 401.75 17.42 NA NA NA 17.42 17.42 17.42 NA NA NA NA NA NA NA NA NA NA NA NA NA	14.70 169.72 9.14 NA NA NA NA NA NA NA NA NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289; Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director
VII VIII IX X XI XII XIII XIII XIV XV	Exceptional Items Share of Profit/ (Loss) of Associates and Joint Ventures Profit / (loss) before tax (V-VI-VII) Tax Expenses (1) Current Tax (2) Deferred Tax Profit for the period (VIII-IX) Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to pr Total Comprehensive Income for the period (X+XI) Paid-up Equity Share Capital (Face Value of Rs. 2 each) Other Equity excluding Revaluation Reserve Earning Per Share (EPS) (I) Basic	-9.19 6,255.60 1,635.01 68.72 4,551.87 -211.83 rofit or loss 4,340.04 2,765.03 3.29	-10.90 3,968.35 826.80 -147.84 3,289.39 -1,085.04 2,204.35 2,765.03 2,265.03	3,899.13 3,899.13 1,269.51 -47.50 2,677.12 872.17 3,549.29 2,765.03 - 1.94	18,100.79 -10.90 18,111.69 -95.46 13,607.15 -234.00 13,373.15 2,765.03 43,847.44 9.85	33,176,00 6,408,28 -9,19 6,417,47 - 1,675,48 68,72 4,673,27 -211,83 -,211,83 4,461,44 2,765,03 - 3,38	33,769,00 4,175,39 -10,90 4,186,29 880,73 -149,18 3,454,73 -1,085,04 2,369,69 2,765,03	7,942.02 3 6,672.13 1,2 4,068.49 1 4,068.49 1 4,068.49 1 4,068.49 1 1 3,080.60 1 2,807.83 1 3,680.00 1 2,765.03 2 2,003 2 4	28,583,43 18,899,53 -10,90 18,910,43 4,791,94 -96,79 14,215,28 -234,00 13,981,28 2,765,03 44,910,74 10,29	Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity S Shareholding Pattern Promoters & Promoter's Group Public Total Joint Venture: NA. OTHE GROUP COMPANY: CIN Business activities Name of Directors	Shares Cagital Shares Cagital Albe Mir. L1912: 05.09: 14/6, C Manufi Mr. Sh Mr. Sh Mr. Sh Mr. Sh	11.19 0 (20.94) NA NA Capital Information Not Applicable Not Applicable mber of Equity Shares REDTAPE Limited erto Alvarev Hernandez rza International Limited 29UP1979PLC004821 1979 facturing, Marketing & Bra nahid Ahmad Mirza, Mr. Ta rmal Sahijwani, Mr. Sanja aumya Srivastava, Mr. Sa	32.14 401.75 17.42 NA NA NA 17.42 17.42 17.42 NA NA NA NA NA NA NA NA NA NA NA NA NA	14.70 169.72 9.14 NA NA NA NA NA NA NA NA NA NA		SEBI/HO/CFD-RAC-DCR1/P/OW/2023/289; Any other information as may be prescrit NED ON BEHALF OF THE BOARD OF DIRE e: 27th July, 2023 ce: Noida	19(2) (b) of the Securities Contract 22/1 dated July 18, 2023. Ded by SEBI from time to time: N CTORS OF REDTAPE LIMITED	ts (Regulation) Rules, 1957 by the S	EBI vide its letter no. Sd/- Shuja Mirza Managing Director

THIS IS A PUBLIC ANNOUNCEMENT IN COMPLIANCE WITH SEB OFFER TO AQUIRE, PURCHASE OR SUBSCRIBE TO					st-Scheme: Shareholding pat le I - Summary Statement ho				ils of its pror	noter group sl	areholding, gr	oup compar	nies						
RED					- Category of Shareholder	No of Share holders	No of fully paid up equity shares held	No of Partly paid-up equity shares held	No of Shares Under lying Depository Receipts	of Shares Held	Shareholding as a % of total no of shares (As a % of (A+B+C2))		r of Voting Righ h class of secu		No of Shares Underlying Outstanding convertible securities (Including Warrants)	Shareholding as a % assuming full conversion of convertible Securities (as a percentage of diluted share capital)	in Shares	Number of Shares pledged or other- wise encum- bered	Number of equity shares held in demate- rialized form
(A Company incorporated under th Regd. Office: Plot No. 08, Sector 90, Noida CIN: U74101 Phone No.: 0120-6994444, E-	e provisions of the Companie a 201 301, Gautam Buddha N UP2021PLC156659	Nagar, Uttar Prade	əsh	0	10	(111)	(IV)	(V)	(VI)	(VII)	(VIII)		Voting Rights Class Total Y	Total as a % of (A+B +C)		(XI)	No. As a % of total Shar es held (XII)	No. As a % of total Shar es held	(XIV)
PUBLIC ANNOUNCEMENT FOR THE ATTENTION	ON OF THE SHAREHOLDE	RS OF REDTAPE	LIMITED								. ,							(****)	
STATUTORY ADVERTISEMENT ("ADVERTISEMENT") IN COMPLIANCE WITH PARA III (A) (5) OF ANNED DATED MARCH10, 2017, AND PARA 5 OF PART II (A) OF SEBI MASTER CIRCULAR NO.SEBI/HO/CFD/DI 19(7) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957 PURSUANT TO GRANT OF RELAX 1957 ("SCRR") PURSUANT TO THE SCHEME OF ARRANGEMENT OF RTS FASHIONS PRIVATE LIMI COMPANIES ACT, 2013, THE COMPANIES (COMPROMISES, ARRANGEMENTS AND AMALGAMATI ARRANGEMENT").	IL1/CIR/P/2021/000000665 DATED NOV ATION BY SEBI FROM THE APPLICABIL ITED, MIRZA INTERNATIONAL LIMITEI IONS) RULES, 2016 AND OTHER API	Vember 23, 2021, AS Am Ity of Rule 19(2)(b) of D and Redtape Limite Plicable Provisions	MENDED FROM TIME TO TIME, READ WITH RULE F SECURITIES CONTRACT (REGULATION) RULES, FED UNDER SECTIONS 230, 232 AND 66 OF THE S, IF ANY ("THE SCHEME"/ "THE SCHEME OF	(B) (C) (C1) (C2)	Promoter & Promoter Group Public Non Promoter- Non Public) Shares underlying DRs) Shares held by Employes Trusts Total:	11 71412 0 0 0 71423	9917854 3902335 0 0 13820190	i9 0 0 0	0 0 0 0 0	99178541 39023359 0 0 138201900	28.24 NA 0.00	99178541 39023359 0 0 138201900	0 390233 0 0 0 0	0.00	4 0 0 0	71.76 28.24 0 0 100.00	0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0
This Advertisement does not include the complete information of the Company, including its business, operation websites of the Company, BSE Limited and the National Stock Exchange of India Limited, at www.redtape.com, as ascribed to them in the Information Memorandum.				Cat-	le II - Statement showing sha - Category & Name of Shareholder	PAN	No of		of No d	f Total n			er of Voting Rig ach class of se		No of Shares Underlying	Shareholding as a % assuming	Number of Locked	Number of Shares	Number of
About the Scheme of Arrangement				ory	Sharenolder		nolders p	aid up paie	d-up Under	ying Held	total no		Cli Class of ac	curraes	Outstanding	full conversion	in	pledged	equity shares beld in
The Hon'ble National Company Law Tribunal, Allahabad, vide its Order dated February 21, 2023 had approve ('the Transferee Company'), REDTAPE Limited ('the Resulting Company') "the Company'' "REDTAPE') and the The Scheme is operative from the Appointed Date i.e., January 1, 2022. However, it is effective from the date of the Scheme is operative from the Appointed Date i.e., January 1, 2022.	their respective shareholders and creditors	5					s	equity equity equity hares sha held he				las R,			convertible securities (Including Warrants)	of convertible Securities (as a percentage of diluted	Shares	or other- wise encum- bered	held in demate- rialized form
of Companies, Kanpur, i.e., February 25, 2023. Scheme of Arrangement is framed in terms of the provisions of sections 230, 232 and 66 of the Companies Act											a % of (A+B+C2)	<u> </u>	21.14			share capital) (VII)+(X) As a % of (A+B+C2)	No. As a	No. As a	
if any. The Scheme of Arrangement provides for (i) Amalgamation of RTS Fashions Private Limited with Mirza Intern into REDTAPE Limited; and issue of shares by REDTAPE Limited to the Shareholders of Mirza International Lim (iv) Other matters connected with the aforesaid Amalgamation and De-merger.												Class X Equity	ss	as a % of			NO. As a % of total Share s held	NO. As a % of total Share s held	
Pursuant to the aforesaid Scheme of Arrangement, REDTAPE Limited is proposed to be listed at BSE Limit Exchange Board of India (SEBI) vide their letter dated 18th July, 2023 for the relaxation from the applicability o					(I) Indian	(II)	(111)	(IV) (V) (VI)	(VII)	(VIII)		(IX)		(X)	(XI)	(XII)	(XIII	II) (XIV)
A. Name of the Company: REDTAPE Limited		Noganatori, mace, ee		(a)	Individuals/Hindu undivided Family		10 808	842861	0 0	8084286	51 58.50	80842861	1 0 808428	361 58.50	0	58.50	0 0	0 0	80842861
B. Address of the Registered and Corporate Offices of the Company:					Fauzia Mirza				0 0	50000		50000			0		0 0		50000
	Facto	· • • • • • • • • • • • • • • • • • • •		\mathbb{H}	Tasneef Ahmad Mirza Tauseef Ahmad Mirza				0 0 0 0	1950350 222364		19503504 22236413			0			0 0	19503504 22236413
Registered and Corporate Office: Plot No. 08, Sector 90, Noida 201 301, Gautam Buddha Nagar, Uttar Pradesh		y Address: trial Area, Site II, Unnao – 2	- 209 801		Shahid Ahmad Mirza Haya Mirza		1 220	085875	0 0	2208587	75 15.98	22085875 19500	5 0 220858	875 15.98	0	15.98	0 0	0 0	22085875 19500
C. Details of Change of Name and Object Clause:					Shuja Mirza		1 111	104149	0 0	1110414	9 8.03	11104149	9 0 111041	149 8.03	0	8.03	0 0	0 0	11104149
REDTAPE Limited is a company incorporated and registered as a Public Limited Company under the Co Companies, Central Registration Centre on behalf of Registrar of Companies, Kanpur, Uttar Pradesh. The					Nida Mirza Firdaus Amin Iram Mirza Yasmin Mirza		1 5 1 2	1000	0 0 0 0 0 0 0 0	2220 50000 21000 577020	0.04			0 0.04	0 0 0	0.04 0.02	0 0 0 0	0 0 0 0 0 0 0 0	50000 21000
The Object Clause of the Company was amended through special resolution of members passed on U74101UP2021PLC156659 to the Company. The present main objects of REDTAPE Limited, as set out in its Memorandum of Association, are as follow		xt Clause, Registrar of C	Companies, Kanpur, Uttar Pradesh issued new CIN	(b)	Central Government/ State Government(s)		0	0	0 0	0	0.00	0	0 0	0.00	0			0 0	0
 To manufacture, procure, buy, sell, market, import, export, trade, retail and to otherwise deal in all kin in all kinds of raw material, consumables required to manufacture the aforesaid items such as hide 	inds of footwear, shoes, sport shoes, boots	s, sandals and accessorie synthetic material, synthe	es such as belt, purses, wallets and to otherwise deal tic leather, laces, and all other items required for the	(d)	Any Other Sub-Total (A)(1)		0	-	0 0	0 8084286	0.00	0	0 0 1 0 808428	0.00	0 0	0.00 58.50	0 0	0 0	0 80842861
manufacture of footwear and accessories. 2. To manufacture, procure, buy, sell, market, import, export, trade, retail and to otherwise deal in all kin scent, fragrance, personal hygiene products, grooming products and other accessories and to otherwise	nds of garments, clothing, apparel, sportsw	vear, inner wears, socks, be	belts, purses, wallets, bags & luggage, kits, perfumes,	(a)	Individuals (Non-Resident Individuals/Foreign Individual Rashid Ahmed Mirza	als	1 18:		0 0	1833568		18335680			0	13.27		0 0	18335680
 To manufacture, procure, buy, sell, market, import, export, trade, retail and to otherwise deal in all ki 				(b)	Government Institutions				0 0	0	0.00	0	0 0	0.00	0		0 0	0 0	0
 To manuacute, produce, buy, sen, market, inport, export, adde, retail and to otherwise deal in all kinds of raw material, consumables required to manufacture 		I Illiedd fradinieniae	u cyulpment, aporta goodo a good, meanar e meanar	(d)	Foreign Portfolio Investor		0	0	0 0	0	0.00	0	0 0	0.00	0	0.00	0 0	0 0	0
 To establish, develop, manage, run, own, engage or otherwise deal in retail business, wholesale b portals, online and offline stores, virtual trading, discount stores and franchise. 	usiness, e-commerce, physical stores, r	tail outlets, wholesale ou	utlets, warehouses, e-commerce platforms, e-market	(e)	Any Other		0	0	0 0	0	0.00	0	0 0	0.00	0	0.00	0 0	0 0	0
portais, online and offline stores, virtual trading, discount stores and franchise. D. Capital structure					Sub-Total (A)(2) Total Shareholding of Pror and Promoter Group (A)=(.		0 11 99 [,]	0 178541	0 0 0 0	0 9917854	0.00 41 71.76	0 99178541	0 0 1 0 991785	0.00 541 71.76	0	0.00 71.76	0 0 0	0 0	0 99178541
Capital structure of the Company before and after the Scheme of Arrangement is as follows:				F.	Names of ten largest share	holders of	the Comp	any includi	ng number a	nd percentage	of shares held	d by each of	f them, their in	terest, if an	ny;				
Share Capital	Number of	Pre-Sc Shares	Amount (Rs.)		S.No. Name			No. of Equ	ity Shares of			%		nterest					
Authorized Share Capital Equity Shares of face value of Rs. 2/- each		50,000	1,00,000		1 Mr. Tausee 2 Mr. Shahid	ef Ahmad Mi Ahmad Mir				22,36,413 20,85,875		16.09 15.98		romoter romoter					
Issued, Subscribed and Paid-Up Share Capital					3 Mr. Tasnee 4 Mr. Rashid	f Ahmad Mi	rza		1	95,03,504 83,35,680		14.11 13.27	Pr	romoter romoter, Dir	ator				
Equity Shares of face value of Rs. 2/- each*		50,000	1,00,000		5 Mr. Shuja M	Virza	Za			,11,04,149		8.03	Pr	romoter Gro	oup, Managing Di	virector			
Share Capital	Number c	Post-So			6 Ms. Yasmir 7 HDFC Sma	n Mirza all Cap Func	d			57,70,200 56,04,028	+	4.18 4.05		romoter Gro .A. (Institutio	oup ional Shareholder	r)			
Authorized Share Capital	Number of		Amount (Rs.)		8 Ms. Maria H	Khan				11,19,668	\square	0.81	N.	.A. (Non-Pro	romoter Public Sh	hareholder)			
Equity Shares of face value of Rs. 2/- each 9% (Non-Cumulative) Compulsorily Redeemable Preference shares of face value of Rs. 2/- each	15,00	0,50,000 50,000	30,01,00,000		9 Ms. Wasia 10 Ms. Sabiha	Urooj Khan a Hussain				8,48,820 8,18,820		0.61 0.59			romoter Public Sh romoter Public Sh				
Issued, Subscribed and Paid-Up Share Capital					Interest of top 10 sharehold	ders: Direct	ors may al	eo he regard	led as interes	od in the Equit	v Shares, if any	held by ther	m or that may t		ed by or allotted	to the companies, f	firms trusts in	which they ar	re interested as
Equity Shares of face value of Rs. 2/- each** 9% (Non-Cumulative) Compulsorily Redeemable Preference Shares of face value of Rs. 2/- each***	13,82	2,01,900 50,000	27,64,03,800 1,00,000		directors, members, partners, as stated in the "Related Part	, trustees ar	nd promote	rs. All of afo	resaid shareh	lders may also	be deemed to b	be interested t	to the extent of	f any dividen	nd payable to ther	em and other distribut	utions in respec		
The entire Pre-Scheme Equity Capital was cancelled pursuant to the Scheme of Arrangement. 13,82,01,900 Equity Shares were allotted by REDTAPE Limited on March 31, 2023, pursuant to the Scheme	cheme of Arrangement, to the sharehold				Details of Promoters of the C		0115 appc.	aring in are .		ments and to a	e extent or and	Tenolomy in a	the Company, a	Ifectors as	Not nave any ca	Ter manual more	L		
Share Entitlement Ratio of 1:1. ***9% (Non-Cumulative) Compulsorily Redeemable Preference Shares Rs. 2/- each are not proposed to I	-				Name & Details of Promote	rs		Edu	ucational Qua	lifications & E	xperiences								
E. Shareholding Pattern					Mr. Rashid Ahmed Mirza Address: Villa 122, Parkways	s, Dubai Hills	s, Dubai	in L	eather Techno	ogy from Lond	on. Having exter	nsive experier		an four deca		ned growth and succ e extends across Inc			
Pre-Scheme: Shareholding pattern giving details of its promoter group shareholding, group companies	ۇ				Mr. Shahid Ahmad Mirza				<u> </u>						an experience of	f about four decades	s in the field of	leather goods	s, he has a vast
Table I - Summary Statement holding of specified securities					Address: 14/6, Civil Lines, Ka Mr. Tauseef Ahmad Mirza	anpur 208 0	01			er Technology. d Mirza holds a		e Technology	v from UK and h	nas a vast e	xperience of more	e than three decade	as in the leather	r industry. Mr. T	Tauseef Ahmed
Cat- eg- ory Category No of No of No of No of No of Total No Share- holder bilder Share- holder Share- holder paid up paid-up Under Held ing as	Number of Voting Rights held in each class of securities	No of Sharehol-			Address: G-1, Maharani Bagh New Delhi 110 065	h, Sriniwasp	ouri,									m-solving abilities.			
eg- of Share- Share fully Partly Shares of Shares hold- ory holder holders paid-up paid-up Under Held ing as	each class of securities	Shares ding as a % Underlying assuming			Mr. Tasneef Ahmad Mirza			Mr.	Tasneef Ahme	d Mirza holds	a Degree in Lea	ather Technol	logy from the re	anowned Le	eicester Universit	ity of UK. A Leather	Technologist h	naving an expr	erience of over

			shares	equity shares	Depos	s- (IV)+(V)) of tota	tal				convertible			e	ncumber	eu uer	form	Address: 14/6, Civil Lines, Kanpur 208 001		two decades.			
			held	held	itory	+(VI)	no o	of				securities	convertible						H. Name and details of Board of Directors (ex	nerience in	cluding current /	ast nosition be	d in other firms):	
					Receip	its	share (As a of (A+ +C2)	% +B				(Including Warrants) entage of diluted sh-	Securities (as a perc-						Name, Father's Name, Address, Occupation	-	Designation	Date of Birth	Current Position held in Other Companies excluding the Company	Past Position held in Companies
												are capital)		No. As	sa% N	o. Asa	%		Mr. Rashid Ahmed Mirza	00049009		26.01.1957	i Aarem Heights Private Limited	i. Jagran Prakashan Limited (18/11/2005 to 31/07/2014)
								No of	Voting Rig	nts	Total as a % of			of	total	of to	tal		S/o Late Mr. Irshad Mirza		Non- Executive Director		ii.Emgee Projects Private Limited iii.Genesis Infraprojects Private	 Genesis Agrofoods Private Limited (05/05/2006 To 19/06/2010) Hi-Life Fabricators Private Limited (Amalgamated Into Mirza International Limited)
								Class	Class	Total	(A+B+C)				nares neld	Shar hele			Villa 122, Parkways, Dubai Hills, Dubai				Limited	iv. Kanpur - Unnao Leather Clusterdevelopment Company Limited
								Х	Y															(14/01/2012 To 21/07/2015)
								Equity											Business					 RTS Fashions Private Limited (Amalgamated Into Mirza International Limited) Achee Shoes Private Limited (Converted to LLP)
(I)	(11)	(111)	(IV)	(V)	(VI)	(VII)	(VIII))	(IX)			(X)	(XI)	(XII	I)	(XIII)		(XIV)						vii. Euro Footwear Private Limited (01/05/2010 To 31/10/2012)
(A)	Promoter & Promoter Group	7	50000	0	0	50000	100	50000	0	50000	100	0	100	0	0 0	(5	50000						viii.Mirza Holdings Private Limited (Converted to LLP)
	Public	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0	()	0						 ix. All India Footwear Manufacturers Andretailers Association (06/01/2011 To 08/07/2014) x. Mirza International Limited (05/09/1979 till 18/07/2023)
1 ° ′ 1	Non Promoter- Non Public																		Mr. Shuja Mirza	01453110) Managing	23.01.1981	i. Aarem Heights Private Limited ii.Genesisriverview Resorts Private	i. Genesis Agrofoods Private Limited (06/01/2014 To 23/01/2017)
	Shares underlying				1											-			S/o Mr. Rashid Ahmed Mirza		Director		Limited	ii. Red Tape International Private Limited (Converted to LLP) iii. Mirza Holdings Private Limited (Converted to LLP)
(00)	DRs	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0	(D	0	Villa 122, Parkways, Dubai Hills, Dubai					iv. Granule Infra India Private Limited (Strike Off)
	Shares held by Employees Trusts	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0			0						v. Genesisfootwear Enterprises Privatelimited (Amalgamated)
		-	-	-			-					-	-	-			-		Business Mr. Arvind Verma		Mihala d'ara			vi. Mirza International Limited (01/06/2019 till 18/07/2023)
	Total:	7	50000	0	0	50000	100.0	50000	0	50000	100.00	0	100.00	0	0 0	0.	00	50000	S/o Mr. Balbir Singh Verma	09429834	Whole-time Director	08.01.1974	N.A.	
Table	II - Statement showing shar	reholding	pattern of	the Promo	ter and Pro	omoter Group													R/o - A-602, Stellar Greens Apartment, Plot No. D-6, Sector- 44, Noida, Gautam Buddha Nagar					N.A.
Cat	Category & Name	PA	N No of	No of	No of	No of	Total No	Shareholdi	na Num	ber of V	oting Rights	No of Sh	ares Shareho	Iding	Number	. Ni	umber	Number	201 301					
ego-	of the Shareholder		Share	fully	Partly	Shares	of Shares	as a % of to	otal he	ld in eac	h class of	Underl	ring as a % a	assu-	of Locke	d of	Shares	of equit	y Service Mr. Narendra Prasad Upadhyaya				i Mirro Charitoble Userstel Limbert	
ry			holders	s paid up equity		Underlying Depository	Held (IV+V+VI)	no of shar (calculated		secur	ities	Outstan convert	ting ming full of ble sion of c		in Share		ledged therwise	shares se held in	S/o Mr. H.P. Upadhyaya	00049196	Independent Director	10.01.1949	i.Mirza Charitable Hospital Limited	Mirza International Limited (01/04/1997 till 18/07/2023)
				shares	shares	Receipts	(per SCRR	ł,			securit	es ertible Sec	uriteis		e	ncum-	demateri	- R/o 302, Concord Apartment, Swarup Nagar,					
				held	held			1957 (VIII As a % of	·			(Includ Warrar	ng (as a perc ts) of diluted			t	pered	alized form	Kanpur 208002 Service					
								(A+B+C2)					capital) (V	'II)+(X)					Mr. Sanjay Bhalla	00699901	Independent	14.12.1959	i.Mirza International Limited	N.A.
													As a % (A+B+I						S/o Shri Naresh Chander Bhalla R/o A-8 Nizamuddin West, Hazrat Nizamuddin,		Director		ii.Silver Spark Private Limited	
									No of	Voting I	Rights as				No. As	a % No	. As a		Delhi 110013				iii.Kasi 1981 Alumni Foundation	
											%	of			to	tal	% of total		Business Dr. Yashvir Singh					
									Class X	Class Y	Total (A· +(are	Share s held		S/o Mr. Dhoom Singh	00049360	Independent Director	03.02.1947	Mirza International Limited	i. Akhileshwar technology private limited (strike off)
									Equity										R/o A-403, Sector-19, Noida, Gautam Buddha Nagar, Uttar Pradesh 201301	l	Director			
	(I)	(II)	(111)	(IV)	(V)	(VI)	(VII)	(VIII)		(1)	()	(X)	(XI)		(XII)	(X	.111)	(XIV)	Business					
	Indian								_						_		<u> </u>		Mr. Subhash Sapra	00049243	Independent	25.12.1941	N.A.	i. Mirza International Limited (08/03/2002 To 12/11/2019)
II. ' I	Individuals/Hindu undivided Family		0	0	0	0	0	0	0	0	0 0	0	0		0	0 0	0	0	S/o Mohan Lal Sapra R/o 38, Ring Road,		Director			ii. Toshiba Water Solutions Private Limited (01/11/2002 To 15/07/2010)
	Central Government/		0	0	0	0	0	0	0	0	0 0	0	0		0	0 0	0	0	Lajpat Nagar 3, Delhi 110 024					iii. Uem Trading Private Limited (31/10/2012 To 09/02/2020)
	State Government(s)	_	0	-		0	0	0	0	0			0		0	0 0			Professional Dr. Rajshree Saxena					N.A.
11° 1	Financial Institutions/ Banks		0	0	0	U	0	U	U	0	0 0	0	0		U	0 0	0	0	D/o Karuna Shanker Saxena	09784592	Independent Director	26.03.1960	N.A.	10/5
	Any Other																		R/o, Flat NO. 612, Anand Aishwarya					
	Mirza International Limited along with Six Nominee		7	50000	0	0	50000	100.00	50000	0	50000 100	.00 0	100.0	0	0	0 0	0	50000	Apartment, Civil Lines, Kanpur 208 001 Professional					
	Shareholders																		Notes:	1	1	1	1	
	C		-	50000			50000	400.00			50000 400			•				Freedor	i. Mr. Narendra Prasad Upadhyaya (DI					tors due to health reasons and his resignation would be effective from 31st August, 2023.
	Sub-Total (A)(1)		7	50000	0	0	50000	100.00	50000	0	50000 100	.00 0	100.0	U	0	0 0	0	50000						's Name: Mr. Ujagar Singh, Address: House No238, Panna Bichli Gali Mangol Puri, Kalan, man Resource) in the Company], as a Whole-time Director of the Company with effect from
	Foreign																0		1st August, 2023. Ms. Sunanda is a	Post Gradu	ate (Geography) fro	m Kurukshetra U	niversity and PGCHRM from XLRI, Jam	hedpur. She has more than 20 years of experience in Human Resource management and an 13 years and is a core member of top management team. Ms. Sunanda does not have
	Individuals (Non-Resident Individuals/Foreign Individuals		0	0	0	0	0	0	0	0	0 0	0	0		0	0 0	0	0	any present of past directorship in an	ny company.		men (monning li	i wiiza international Liniteu) ior more tr	an to years and is a core memoer of top mandgement team. Wis, Sumanda does not nave
	Government		0	0	0	0	0	0	0	0	0 0	0	0		0	0 0	0	0	BRIEF PROFILE AND EXPERIENCE OF DIRE	ECTORS				
	Institutions		0	0	0	0	0	0	0	0		0						0	Mr. Rashid Ahmed Mirza		.			
1 ÷ +	Foreign Portfolio Investor Any Other		0	0	0	0	0	0	0	0	0 0		0			0 0	0							its inception. He holds a Diploma in Leather Technology from London. Having Extensive He is responsible for the overall management of the company.
	,					-		Ű		<u> </u>		_						_	Mr. Shuja Mirza	rom the C-l	ifornio State Llais	ity LICA Having	a rich experience in the Field of M-1-1-1	a he has been managing the DEDTADE huginess in the new ladio market. Us is successing
	Sub-Total (A)(2)		0	0	0	0	0	0	0	0	0 0	0	0		0	0 0	0	0	Operations, Product Design, Development	t and Manuf	facturing. Mr. Shuja	introduced the Re	etailing Units and Online Division in the o	g, he has been managing the REDTAPE business in the pan-India market. He is managing ompany which helped multiply the business and expand its growth. With exposure from the
	Shareholding of Promoter		7	50000	0	0	50000	100.00	50000	0	50000 100	.00 0	100.0	0	0	0 0	0	50000	international markets, he is responsible for Mr. Arvind Verma	r diversifyin	g and bringing the r	eeded vigor to th	e company.	
and F	Promoter Group (A)=(A)(1)																		Mr. Arvind Verma has vast experience of S					e brand REDTAPE for almost 24 years now. He has been instrumental in ensuring that the
RED	TAPE Limited was a Wholly-ow	ned Subsi	diary of Mirz	za Internatio	onal Limited	(the 'Transfere	ee Company'	') and entire E	Equity Share	Capital of	of the Compa	iny was held	by the Transfere	e Comp	any and it	s 6 (Six) n	ominee	shareholde	brand is always held in high esteem in the Markets.	e market & i	s tully involved at the	e micro level & d	ay to day operations. He has now been	tasked with ensuring the same growth & presence of the brand REDTAPE in International
L																			1.					

Mr. Narendra Prasad Upadhyaya holds a B. Tech in Mechanical Engineering and a Post-graduate Diploma in Business Management. With an

experience of over five decades in the field of Engineering and Chemicals, along with an in-depth understanding of the Leather industry, he is closely associated with the operations of the shoe units of the company. Mr. Sanjay Bhalla Mr. Sanjag Bhalla aged 64 years is a B. Tech Chemical graduate from Banaras Hindu University IIT, 1981 batch. He has had a wide Technical, Managerial, Administrative experience spanning 4 decades. Experience encompasses consumer products manufacturing & distribution like electronic goods, household insecticides, Commercial Building segments & Hospitality & Industry segments selling water related engineered products, Spa equipment & also as OEM supplier. Has had a wide stint of experience starting from selling Material Handling Equipment after graduating followed by start of own business in 1984 under the name of Silver Spark P Ltd. Experience saming waterial relaxing trading cupinent are gradualing invited consumer goods, sanilary import substitution parts, Spa equipment, Water Transfer systems, Import agencies & representation of many foreign companies in India. Also currently engaged in Natural Organic Farming under the style of The Way We Were based on B2C model along with experience of Retail in Kids clothing under the name of kiddoz . leatherite Yashvir Singh Dr. Yashvir Singh, is a Post-graduate in science as well as holds a Degree in M.Phil., PhD. He is a scientist and has experience of more than three decades in industry, government bodies and institutions Mr. Subhash Sapra Mr. Subhash Sapra aged 81 years is graduate in B.SC (Engineering). He has over 50 years of experience in handling the production of motors and has over 15 year experience in handling the Waste Water Treatment plants. Rajshree Saxena Dr. Raishree Saxena. Gynecologist by profession. She has done her MBBS and Post Graduation from King George's Medical University, Lucknow She has worked in PMS, Uttar Pradesh from 1987 to 2015. She worked in PMS at various senior administrative and clinical post and took voluntary irrement as Joint Director. She is now having own practice Business Model / Business Overview and Strat REDTAPE Limited having its registered office at Plot No 8. Sector 90, Noida, Uttar Pradesh was incorporated on December 8, 2021 as a wholly owned subsidiary of Mirza Inter ional Limited lowever, post approval of the Scheme of Arrangement by the Hon'ble National Company Law Tribunal, Allahabad Bench vide its order dated Febr 21, 2023, REDTAPE Limited has become an Independent Company and is proposed to be listed on National Stock Exchange of India Limited and BSE Limited. Pursuant to the approval of scheme of arrangement, as aforesaid, the Branded business/REDTAPE business of Mirza International Limited has een transferred to REDTAPE Limited REDTAPE Limited Business: The Company is engaged in the business of retail, marketing, design and development of sports and fashion for garments, apparels and other accessories under REDTAPE and other Brands owned by the Company. The major brands, in which the Company is doing its business are:

t

BOND STREET

100 REDTAPE



has emerged as a well-known brand in leather and sports footwear, garments & apparels in India. has energed as even to the energy of the second relation of the energy of the second s REDTAPE has emerged as a complete family fashion destination by providing one of the best international styles and world-class quality Apart from India, our brand has gained a strong foothold in the niche markets of UK, Australia, Turkiye, UAE and Gulf Region and some of the neighborin ountries of India

J. Reasons for the Arrangemen

Mr. Narendra Prasad Upadhyaya

The circumstances which justify and/or necessitate the proposed Amalgamation of RTS Fashions Private Limited with Mirza International Limited are, inte alia, as follows

- The proposed amalgamation of the Transferor Company with the Transferee Company would result in business synergy and pooling of resource into a single entity
- The proposed amalgamation will enable the integration of the business activities being carried on by the Transferor Company-RTS Fashions The product analysis of the second se Ltd and strengthen its sales and distribution in overseas markets
- The proposed Amalgamation would result in pooling of physical, financial and human resources of these Companies for the most bene utilization of these factors in the combined entity.
- The proposed Scheme of Amalgamation will result in usual economies of a centralized and a large company including elimination of duplicate work, reduction in overheads, better and more productive utilization of financial, human and other resource and enhancement of overall business efficiency. The proposed Scheme will enable these Companies to combine their managerial and operating strength, to build a wider capital and financial base and to promote and secure overall growth.
- v. The amalgamation will result in significant reduction in multiplicity of legal and regulatory compliances which at present is required to be made separately by the Transferee Company as well as by the Transferor Company
- vi. The proposed amalgamation would enhance the shareholders' value of the listed Transferee Company
- vii. The proposed Scheme of Amalgamation will have a beneficial impact on the Transferor and the Transferee Companies, their shareholders, employees, and other stakeholders and all concerned

The circumstances which justify and/or necessitate the proposed De-merger of Branded Business/REDTAPE Business of Mirza International Limited into REDTAPE Limited are, inter alia, as follows

- Mirza International Ltd has two distinct business (a) Private Label/White Label Business which is pre-dominantly export wholesale made-to-order (MTO) business; and (b) Branded Business/REDTAPE Business which is pre-dominantly domestic retail business. Whereas the leather tannery is backward integration for captive consumption and acts as the backbone for the Private Label Business.
- REDTAPE Business is completely independent from the Private Label Business. In REDTAPE Business, the Company buys the entire quantity RED TARE Dualities is completely independent non-internivate Label Dualities. In RED TARE Dualities, is company outy and entine quan-of gaments/apprels and significant quantity of footward from various third-party manufactures. The Company, then, retails the same pan In through physical stores and on-line marketing. Since the Private Label Business and REDTAPE Business have different characteristics a nature, it is proposed to segregate both these businesses into separate companies.
- iii. It is, accordingly, proposed to hive-off Branded Business/REDTAPE Business from the Transferee Company into the Resulting Company, which, upon de-merger, will be owned by the shareholders of the Transferee Company in the same manner and proportion in which they own shareholding in the Transferee Company iv. The proposed De-merger will enable the Transferee Company and the Resulting Company to raise necessary funds, invite strategic investors
- and other stakeholders for their respective businesses
- It will impart better management focus, will facilitate administrative convenience and will ensure optimum utilization of various resources by these Companies
- vi. The proposed De-merger will unlock immense possibilities of both these businesses. It will provide scope for independent expansion of various businesses. It will strengthen, consolidate and stabilize the business of these Companies and will facilitate further expansion and growth of their business
- vii. The proposed De-merger will have beneficial impact on the Transferee Company and the Resulting Company, their employees, shareholder and other stakeholders and all concerned

Restated Audited Financials for the previous three financial year prior to the date of listing

The Company was incorporated on 8th December, 2021. The standalone financial sta March 31, 2022 is as below: nts for financial year ended March 31, 2023 and

	AUDITED STANDALONE BALA	NCE SHEET	
			(Rs. in Lakhs
Pa	rticulars	As at 31st March, 2023 Audited	As at 31st March, 2022 Audited
	ASSETS		
1.	Non-Current Assets		
	(a) Property, Plant and Equipment	19882	16661
	(b) Capital work in Progress	7109	1706
	(c) Right of Use Assets	16916	13668
	(d) Financial Assets:		
	(i) Investment in Subsidiary	96	107
	(ii) Other Financial Assets	1091	1028
	(e) Other Non-Current Assets	458	644
	Total Non-Current Assets	45552	33814
2.	Current Assets		
	(a) Inventories	64299	39665
	(b) Financial Assets		

Partio	culars	Year ended 31st March, 2023 Audited	Year ended 31st March, 2022 Audited
. (CASH FLOW FROM OPERATING ACTIVITIES		
1	Net Profit before Tax	18112	3564
1	Non cash adjustment to Profit Before Tax:		
1	nterest Income	(501)	(7)
1	Depreciation and amortization	4444	243
1	nterest expenses	1713	397
F	Remeasurement of the Defined Benefit Plan	0	0
1	nd AS adjustment	(119)	0
F	Provision for Expected Credit Loss	(2)	21
(Operating profit before working capital changes	23647	4218
1	Net Change in;		
1	nventories	(24634)	(6437)
1	Frade Receivables	(7988)	(721)
(Other Bank Balances	0	0
(Other Financial Assets	0	0
(Other Current Assets	0	0
(Other Non Current Assets	0	0
	Trade Payables	17582	1908
(Other Current Financial Liabilities	0	0
(Other Current Liabilities	4417	3771
(Other Non-Current Financial Liabilities	0	0
0	Cash Used from Operation	13023	2739
1	ncome Taxes paid (net)	0	(1000)
1	NET CASH FLOW FROM OPERATING ACTIVITIES (A)	13023	1739
. (CASH FLOW FROM INVESTING ACTIVITIES		
F	Payment for acquisition of Property, Plant and Equipment & Capital WIP	(14085)	(2192)
F	Payment for investment in Equity shares		-
\perp	Investment in Subsidiary		-
	Interest Received	501	7
	NET CASH FLOW FROM INVESTING ACTIVITES (B)	(13584)	(2185)
. (CASH FLOW FROM FINANCING ACTIVITIES		
1	nterest Paid	(758)	(397)
F	Payment of Lease Liabilities	(3219)	(670)
1	Net Change in Borrowings	5219	(1323)
1	Money Received against Share issued	0	0
1	NET CASH FLOW FROM FINANCING ACTIVITES (C)	1242	(2389)
1	Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)	680	(2836)
1	Margin Money received	0	0
	OPENING BALANCE CASH AND CASH EQUIVALENTS	805	3641
(CLOSING BALANCE CASH AND CASH EQUIVALENTS	1485	805

AUDITED STANDALONE STATEMENT OF CASH FLOW

is as below

Independent Auditor's Report

The Members of REDTAPE Limited Report on the Audit of the Consolid

Opinion
We have audited the accompanying consolidated financial statements of REDTAPE Limited (hereinafter referred to as the 'Holding Company') and its subsidiary
and associate (Holding Company and its subsidiary and associate together referred to as 'the Group'), which comprise the Consolidated Balance Sheet as at March
31, 2023, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the
Consolidated Statement of Cash Flows for the year ended on that date, and notes to the consolidated financial statements, including summary of the significant
accounting policies and other explanatory information (hereinafter referred to as 'the Consolidated financial statements)'.
In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditor on separate
financial statements of such subsidiary as was audited by the other auditor, the aforesaid Consolidated financial statements by
Companies Act, 2013 ('the Act', 2013 ('the Act') in the manners rorequired and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section
133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ('Ind AS') and other accounting principles generally accepted
in India, of the consolidated state of affirs of the Group, as at March 31, 2023, the consolidated profit and other comprehensive income, consolidated changes
in equity and its consolidated changes in company and the date. in equity and its consolidated cash flows for the year ended on that date

Basis for opinior

Basis for opinion We conducted our audit of the Consolidated financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group, in accordance with the ethical requirements that are relevant to our audit of the Consolidated financial statements in terms of Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other Ethical responsibilities in accordance with these requirements. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditor referred in the 'Other Matters' paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Emphasis of Matte

- We draw attention to Note No 44 of the standalone financial statements with respect to the Composite Scheme of Arrangement of RTS Fashions Pvt Ltd, Mirza International Limited and REDTAPE Limited; and their respective shareholders and creditors (the 'Scheme') which provides for the following: Amalgamation of RTS Fashions Pvt Ltd with and into Mirza International Ltd;
- 2. De-merger of Branded Business/REDTAPE Business of Mirza International Ltd ("Demerged Undertaking") into REDTAPE Ltd on going

The Scheme has been given effect to from the Appointed Date, i.e., January 1, 2022, as approved by the Hon'ble National Company Law Tribunal, Allahabad Bench, Prayagraj ('Hon'ble NCLT') and which is deemed to be the date of amalgamation of RTS Pashions Private Limited and also the date of demerger of Branded Business/REDTAPE Business of Mirza International Limited into REDTAPE Limited. Figures of the previous financial year ended March 31, 2022, have been restated to give effect to the Scheme with effect from January 1, 2022.

As a result of Composite Scheme of Arrangement, REDTAPE Limited is now an independent Demerged Entity. Mirza Bangla Limited is subsidiary and Sen En Mirza Industrial Supply Chain LLP will be associate of REDTAPE Limited. Our opinion is not modified in respect of this matter

Key Audit Matters Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current were available to a statement of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we

to not provide a separate opinion on these matters. We have determined the matter	
Key Audit Matter 1. Demerger of Branded Business/REDTAPE Business of Mirza International Limited into REDTAPE Limited (Refer Note No 44 of the Standalone Financial Statements) The Branded Business/ REDTAPE Business of Mirza International Limited has	How the key audit matter was addressed in the audit Our audit procedure includes the following: We gone through the Composite Scheme of Arrangement approved by Honble NCLT for demerger to take effect from 1st January 2022. Compared the assets and liabilities pertaining to demerged undertakings
been transferred into REDTAPE Limited pursuant to the Scheme of Arrangement (the Scheme). The Scheme was approved by the National Company Law Tribunal (NCLT) with the Appointed date - January 1, 2022. The Company has given effect of the Scheme in the standalone financial statements considering business combination under common control as per the	considered for accounting as per the Scheme. Assessed the accounting as per applicable accounting standards including for issuance of equity shares by REDTAPE Limited to the shareholders of Mirza International Limited and cancellation of pre-scheme equity shares of REDTAPE Limited in terms of the Scheme of Arrangement. Assessment of reasonableness of the method of accounting adopted
requirements of Ind AS 103. The Scheme has a significant impact on the standalone financial statements of the Company including reserve and comparative figures basis which the same is considered as a key audit matter for the year.	Assessment of reasonableness of intermetion of accounting adopted regarding Assess and Liabilities transferred under the scheme and disclosures relating to the transfer of it in the Company. The demerger was effective from January 1, 2022. Hence, we assessed the working of restatement of financial statements of the Company for previous year ended March 31, 2022.
Valuation of Inventory (refer Note No.44 to the standalone financial statement) Inventory is carried in the Financial Statements of the Company at the lower of cost	Our sudit procedure includes the following:

and net realisable value in accordance with the Ind AS 2. Testing on a sample basis that items on the stock ageing listing we The major portion of the Company's inventory consist of finished goods which are lying at multiple locations such as retail stores, depots, warehouse and factories. Finished goods are counted on a recurring basis and determination of NRV is made, based on various estimates as at end of the reporting period. Since the Company is dealing in footwear, apparel and accessories, which pertains to fashion industry, sales in the fashion industry can be extremely volatile with a gradie in accessories with the Company is the fashion industry can be extremely volatile with consumer preferences changing frequently based on fashion trend.

and is in accordance with the Company's policy. Assessment done based on our knowledge of the business of the Company ns made by the Compan

Mirza Bangla Limited (In Rs. lacs) Description Total Assets 1284 Total Revenue 949 Net Profit / (Loss) after Tax 607 Comprehensive Income / (Loss) (93) These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary, jointly controlled entitie and associates, is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements / financial in certified by the Manag

Report on Other Legal and Regulatory Requirements

2.

- As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditor on separate financial statemen
 of such subsidiary which were audited by other auditor, as noted in the 'Other Matters' paragraph, we report that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial state kept so far as it appears from our examination of those books and the reports of the other auditors. (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including other comprehensive income), the consolidated
- statement of changes in equity and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- (d) In our opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards specified under Section 133 of
- (e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2023 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies incorporated in India, non-of the directors of the Group companies, its associate companies and jointly controlled companies incorporated in India is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- (g) With respect to other matter to be included in the auditor's report in accordance with the requirements of the section 197 (16) of the Act, a amendeo

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its incrotors during the year is in accordance with the provisions of section 197 of the Act. The remun ind its Subsidiary companies is not in excess of the limit prescribed under section 197 of the Act. neration paid to director by the Holding c

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules 2014. in our opinion and to the best of our information and according to the explanations given to us

- The Company has disclosed the impact of pending litigations on its financial position in it's consolidated financial statements Refer Note No-44
- The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
- There is no any delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- a) The management has represented that to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding company or its Subsidiary companies incorporated in India to or in any other persons or entities including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("ultimate beneficiaries") by or on behalf of the Holding company or its Subsidiary Companies incorporated in India or
- provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries
- b) The management has represented that to the best of its knowledge and belief, no funds have been received by the Holding company or its Subsidiary company incorporated in India from any persons or entities, including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the Holding company or its Subsidiary Company incorporated in India shall: · directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("ultimate beneficiaries") by or o
 - behalf of the company or
 - provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries and
 - c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that
 - has caused us to belief that the representations under sub clause (iv)(a) and (iv)(b) contain any material mis No dividend has been declared or paid, during the year, by the Holding company.

For: Khamesra Bhatia & Mehrotra	CA Vineet Roongta
Chartered Accountants	Partner
FRN:001410C	M.No. 410958
	UDIN: 23410958BGXZOH7708
Date: 30-05-2023	

Place: Noida

Annexure "A" to the Independent Auditor's Report on Consolidated Financial Statements

ed to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Men REDTAPE Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Com Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of the company as of and for the year ended 31st March, 2023, we have audited the internal financial controls over financial reporting of REDTAPE LIMITED (hereinafter referred to as "the Company") and its subsidiary companies as of that date

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient using implementation and maintenance or adequate memory and an output were operating elevatively no ensuming the other in an entenance conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act. 2013, to the exten maintained or characteristic controls and an exploration of the standards of metal and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessent risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company and its subsidiary companies, which are companies incorporated in India

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the

(i) Trade Receivables	8411	5617
(ii) Cash and Cash Equivalents	182	313
(iii) Bank Balances other than (ii) above	1303	492
(iv) Loans		
(v) Other Financial Assets	13	254
(c) Other Current Assets	2871	1695
Total Current Assets	77079	48036
Total Assets	122631	81850
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	2764	1
(b) 9% Compulsory Redeemable Preference shares	1	0
(c) Other Equity	43847	33227
Total Equity	46612	33228
Liabilities		
. Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3071	1152
(ii) Leased Liabilities	16010	13090
(iii) Other Financial Liabilities	12168	9955
(b) Provisions	350	313
(c) Deferred Tax Liabilities / (Assets)	224	319
Total Non-Current Liabilities	31823	24829
. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	4999	1698
(ii) Leased Liabilities	1906	2778
(ii) Trade Payables:		
- total outstanding dues of micro enterprises and small enterprises	1224	784
- total outstanding dues of creditors other than micro enterprises and small enterprises	33132	15990
(iii) Other Financial Liabilities	2801	2403
(b) Other Current Liabilities	117	120
(c) Provisions	17	20
Total Current Liabilities	44196	23793
Total Liabilities	76019	48622
Total Equity and Liabilities	122631	81850

	AUDITED STANDALONE STATEMENT OF PR	ROFIT & LOSS ACCOUNT	(Rs. in Lakhs
Par	ticulars	Year ended 31st March, 2023 Audited	Year ended 31st March, 2022 Audited
I -	Revenue from Operations	145882	29694
Ш	Other Income	651	6
III	Total Income (I+II)	146533	29700
IV	Expenses:		
	Cost of Materials Consumed	11401	2165
	Purchases of Stock-in-Trade	93049	18617
	Changes in Inventory of Finished Goods, Work-in-Process and Stock-in-Trade	(25807)	(5728)
	Employee Benefits Expense	4836	1074
	Finance Costs	1744	397
	Depreciation & Amortization Expense	4444	243
	Other Expenses	38754	9367
	Total Expenses (IV)	128421	26135
۷	Profit before tax (V)	18112	3565
VI	Tax Expenses: Deferred Tax	4505	1021
VII	Profit for the period / year (V-VI)	13607	2544
VIII	Other Comprehensive Income:		
	A. Items that will not be reclassified to profit or loss:		
	(i) Fair Value of Investments in Equity	0	0
	(ii) Actuarial (Losses)/ Gain on defined benefit plans	(5)	0
	(iii) Tax impact on above	1	0
	B. Items that will be reclassified to profit or loss:		
	(i) Hedging Reserve	(310)	207
	(ii) Tax impact on above	80	0
IX	Total Comprehensive Income for the year (VII+VII)	13373	2751
Х	Earnings per Share:		
	Basic: (Rs.)	9.85	1.84
	Diluted: (Rs.)	9.85	1.84

	As a result, the carrying value of inventory may exceed its net realizable value. The
5617	Management, as a policy, recognizes the provision for inventory considering the
313	assessments of future trend.
492	The Valuation of Inventory is considered as Key Audit Matter, as determination of Evaluated the adequacy of the disclosures made in the Standalone Financial provision of inventory involves significant management judgement and estimates.
	provision of inventory involves significant management judgement and estimates. Statements.
254	Information Other than the Consolidated Financial Statements and Auditor's Report Thereon
1695	The Holding Company's Management and Board of Directors are responsible for the preparation of the other information. The other information
48036	comprises the information included in the Management Discussion and Analysis, Board's Report including disclosure relating to Composite Scheme of Arrangement and Annexures to Board's Report, Corporate Governance and Shareholder's Information, but does not include the financial statements
81850	and our auditor's report thereon. These reports are expected to be made available to us after the date of this audit report.
	Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion
	thereon.
	In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes
1	available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge
0	obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to communicate the matter to those charged with governance.
33227	

sibilities of Management and Those Charged with Governance for the Consolidated Financial State

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated state of affairs, consolidated profit/loss and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group including its Associates and Jointly controlled entities in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act

The respective Management and Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are esponsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safequarding the assets of the Group and responsible for maintenance or adequate accounting fectors in accordance with the provisions of time Act for sareguarding the assets of the order and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for ing the financial reporting process of the Group and of its associates and jointly controlled entities

uditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstate Our objectives are to obtain reasonable assurance about whether the consolicated infancial statements as a whole are nee non-initiatinal instatement, as a whole are nee non-initiatinal instatement, as whether due to fraud or error, and to issue an auditor's report that includes our ophion. Reasonable assurable 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 raud 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 Consolidated financial stateme

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

- Identify and assess the risks of material misstatement of the Consolidated financial statements, 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 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 based on our audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related dis osures made by Management and Board of Directors of Holding company
- 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 res in the Consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our con udit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the se the Company to o n the audit evid to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the maximity is the magnitude or missionements in the consolutated mancal statements and, nonvolution of a aggregate, markes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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 financial statements.

inicate 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 independ and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applic related safeguards

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of From the matters con such communicatio

Other Matters

We did not audit the financial statements / financial information of subsidiary Mirza Bangla Limited included in the consolidated financial results, whose financial statements / financial information for the year ended on that date reflect the following:

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management because of the mineral minimum initial method in manual controls of the proving in bound in the proving of constants of importer management override of controls, material misistatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinior

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate in financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control over financial reporting criteria established by the Company considering the essential components of internal control over financial reporting criteria established by the Company considering the essential components of internal control over financial reporting criteria established by the Company considering the essential components of internal control over financial reporting criteria established by the Company considering the essential components of internal control over financial reporting criteria established by the Company considering the essential components of internal control over financial reporting criteria established by the Company considering the essential components of internal control over financial reporting criteria established by the Company considering the essential components of internal control over financial reporting criteria established by the Company considering the essential components of internal control over financial reporting criteria established by the Company considering the essential components of internal control over financial reporting criteria established by the Company considering the essential components of internal control over financial reporting criteria established by the Company considering the essential control over financial reporting criteria established by the Company considering the essential control over financial reporting criteria established by the Company considering the essential control over financial reporting criteria established by the Company considering the essential control over financial reporting criteria established by the company considering the essential control over financial reporting the essential control over financial reporting criteria established by the company considering the essential control over financial reporting the essential control over financial reporting the essential control o stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

For: Khamesra Bhatia & Mehrotra	CA Vineet Roongta
Chartered Accountants	Partner
FRN:001410C	M.No. 410958
	UDIN:23410958BGXZOH7708
Date: 30-05-2023	
Place: Noida	

REDTAPE LIMITED Regd. Office : Plot No. 08, Sector -90, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201305 Website: www.redtapeindia.com E-mail: compliance@redtapeindia.com CONSOLIDATED BALANCE SHEET CIN - U74101UP2021PLC156659								
			(₹ in Lakh)					
Particulars	Note No.	As at 31 March 2023	As at 31 March 2022*					
ASSETS								
Non-current assets								
Property, plant and equipment & intangible assets	1							
(i) Property, plant and equipment		19902	16698					
(ii) Capital work-in-progress of properties, plant & equipment		6508	1223					
(iii) Intangible assets		1	0					
 (iv) Capital work-in-progress of intangible assets 		601	483					
Right of Use Assets	1 B	16931	13682					
Financial Assets								
Investments	2	56	66					
Other Financial Assets	3	1091	1028					
Other Non Current assets	3.1	458	644					
Total Non-Current assets		45548	33824					
Current assets								
Inventories	4	64299	39665					
Financial Assets								
Trade receivables	5	8411	5617					
Cash and cash equivalents	6	2618	1426					
Other financial Current assets	7	126	327					
Other current assets	8	2871	1695					
Total Current assets		78325	48730					
Total Assets		123873	82554					
EQUITY AND LIABILITIES								
Equity								
Equity Share capital	9A	2765	1					
Other Equity	9B	44911	30823					
Equity share capital to be issued persuant to the scheme of Arrangeme		0	2764					
Total Equity		47676	33588					
Liabilities		4/0/0	33300					
Non-current liabilities								
Financial Liabilities								
Borrowings	10	3071	1152					
Provisions	11	350	313					
Deferred tax liabilities (Net)	11	224	313					
Other non-current Liabilities	12	28179	23050					
	13							
Total Non-current liabilities Current liabilities		31824	24834					
Financial Liabilities		4000	4000					
Borrowings	14	4999	1698					
Trade payables	15							
(i) MSME		1224	784					
(it) Trade Payables other than MSME		33132	15990					
Other financial current liabilities	16	4677	5314					
Non financial current liabilities	16.1	117	138					
Provisions	17	224	208					
Total current liabilities		44373	24132					
Total Liabilities		76197	48966					
Total Equity and Liabilities		123873	82554					

Statement of changes in Equity for the year ended March 31, 2023

Note 9 EQUITY SHARE CAPITAL

Share Capital	As at	31 March 2023	As	at 31 March 2022
	Number	₹ in Lakh	Number	₹ in Lakh
Authorised				
Equity Shares of ₹ 2/- each	150050000	3001	50000	1
9% (Non-cumulative) Compulsorily Redeemable Preference	50000	1	0	0
	150100000	3002	50000	1
Issued. Subscribed & Paid up				
Equity Shares of ₹ 2/- each fully paid up	138201900	2764	50000	1
9% (Non-cumulative) Compulsorily Redeemable Preference	50000	1		
Total	138251900	2765	50000	1
To be issued				
Equity Shares of ₹ 2/- each fully paid up - to be issued			138201900	2764
Total	0	0	138201900	2764

peginning a

Particulars	Equity	/ Shares	9% (Non-cumula	tive)
	Number	₹ in Lakh	Number	₹ in Lakh
Shares outstanding at the beginning of the year	50000	1.00	0	0.00
Shares Issued during the year	138201900	2764	50000	1
Shares Cancelled during the year	50000	1.00	NIL	NIL
Preference Shares converted into Equity Shares	NIL	NIL	NIL	NIL
Shares bought back during the year	NIL	NIL	NIL	Nil.
Shares outstanding at the end of the year	138201900	2764	50000	1

Note 9A.2 Terms / Rights attached to shares

Equity Shares The Company has only one class of equity shares having a par value of ₹ 2 per share. Each holder of Equity Shares is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

- Preference Shares

 Terms and Conditions for allotment of Preference Shares by the Company

 1. As per Clause 3.10 of Composite Scheme of Arrangement the pre-Scheme issued and paid-up share capital of the Company which consists of 50,000

 Equity Shares of ₹2 each aggregating ₹1,00,000, will be cancelled. 50,000 9% Compulsorily Redeemable Preference Shares of ₹2 each, credited as fully paid-up, aggregating ₹1,00,000, will be issued in place of such cancelled equity share capital.

 2. Accordingly, upon the Scheme coming into effect, the Company will issue 1 (one) 9% Compulsorily Redeemable Preference Shares of ₹2 each, credited as fully paid-up, for every 1 (one) Equity Share of ₹2 each held in the Company.

 3. 9% Compulsorily Redeemable Preference Shares to be issued in terms of the above, shall be redeemed in terms of the provisions of the Companies Act, 2013, at Par within a period of 5 years from the date of issue of such Redeemable Preference Shares with a put and call option available to the Shareholders and the issuer Company for early redemption.

 4. Other Terms and Conditions

 [S.No.]
 Particulars

S.No.	Particulars	Details
1	Cumulative / Non – Cumulative	Non - Cumulative
2	Conversion	Non - Convertible
3	Participation	Non - Participative
4	Maturity Date	30-Mar-28
5	Voting Rights	Non - Voting Shares
6	Payment Status	Fully Paid up

Note9A.3 The details of Shareholders holding more than 5% shares FOUITY SHARES

EQUIT SHARES							
Name of Shareholder	As a	t 31 March 2023	As at 31 March 2022				
	No. of Shares held	% of Holding	No. of Shares held	% of Holding			
MIRZA INTERNATIONAL LIMITED	0	0	49994	99.988			
RASHID AHMED MIRZA	18335680	13.27%	1	0.002%			
SHAHID AHMAD MIRZA	22085875	15.98%	1	0.002%			
TAUSEEF AHMAD MIRZA	22236413	16.09%	1	0.002%			
TASNEEF AHMAD MIRZA	19503504	14.11%	1	0.002%			
SHUJA MIRZA	11104149	8.03%	1	0.002%			
AN/ (No. 100)		TO/					

9% (Non-cumulative) Compulsorily Redeemable Preference Shares of ₹ 2/- each

Name of Shareholder	As	at 31 March 2023	As	As at 31 March 2022		
	No. of Shares held	% of Holding	No. of Shares held	% of Holding		
Mirza International Ltd	49994	99.99%	0	0.00%		
RASHID AHMED MIRZA	1	0.002%	0	0.00%		
SHAHID AHMAD MIRZA	1	0.002%	0	0.00%		
TAUSEEF AHMAD MIRZA	1	0.002%	0	0.00%		
TASNEEF AHMAD MIRZA	1	0.002%	0	0.00%		
SHUJA MIRZA	1	0.002%	0	0.00%		
FARAZ MIRZA	1	0.002%	0	0.00%		

Note 9A.4 Details of shares held by promoters and promoter group

Name of the promoter/ promoter group	Number of shares as at 01.04.2022	Change during the year	Number of shares as at 31.03.2023	% Holding as at year end	% Change during the year
MIRZA INTERNATIONAL LIMITED	49994	-49,994	0	-	
RASHID AHMED MIRZA	1*	18335679	18335680	13.27%	
SHAHID AHMAD MIRZA	1*	22085874	22085875	15.98%	
TAUSEEF AHMAD MIRZA	1*	22236412	22236413	16.09%	
TASNEEF AHMAD MIRZA	1*	19503503	19503504	14.11%	
SHUJA MIRZA	1*	11104148	11104149	8.03%	
FARAZ MIRZA	1*	-1	0	0.00%	
YASMIN MIRZA	0	5770200	5770200	4.18%	
FAUZIA MIRZA	0	50000	50000	0.04%	
NIDA MIRZA	0	2220	2220	0.00%	
HAYA MIRZA	0	19500	19500	0.01%	
MUSTAFA MIRZA	0	0	0	0.00%	
FARZAN MIRZA	0	0	0	0.00%	
AMAAN MIRZA	0	0	0	0.00%	
IRAM MIRZA	0	21000	21000	0.02%	
RAMSHA REHMAN	0	0	0	0.00%	
FIRDAUS AMIN	0	50000	50000	0.04%	

Balance as at 31st March 2022

Name of the promoter/ promoter group	Number of shares as at 01.04.2021	Change during the year	Number of shares as at 31.03.2022	% Holding as at year end	% Change during the year	
MIRZA INTERNATIONAL	0	49994	49994	99.99	N.A	
LIMITED (Holding Company)						
RASHID AHMED MIRZA*	0	1	1	0.00	N.A	
SHAHID AHMAD MIRZA*	0	1	1	0.00	N.A	
TAUSEEF AHMAD MIRZA*	0	1	1	0.00	N.A	
TASNEEF AHMAD MIRZA*	0	1	1	0.00	N.A	_

Γ							
See accompanying Notes to the Financial Statements Significant Accounting Policies * Restated pursuant to the Scheme of Arrangement (Re The Notes referred to above form an integral part of the		1-43 44					1 PROPERTY, PL roperty, Plant & quipment
The Notes Perene to above form an integral part of the This is the Balance Sheet referred to in our report of ev For Khamesra Bhatia & Mehrotra		I.	r & on behalf of the bo	ard of Directors		NO. EC	Jurpment
Chartered Accountants FRN 001410C						A La	and Land Freehold
CA Vineet Roongta Partner M.No. 410958	(Ma	Shuja Mirza naging Director) IN: 01453110		Arvind Verma nole Time Directo DIN: 09429834	or)		Land Leasehold uildings ant & Machinery
UDIN: Place : Noida		China Abhinav Jain		Noida S Nandita Singh			Machinery Effluent Treatment
Date : May 30, 2023		f Financial Officer) Noida PE LIMITED	(C	ompany Secretar Noida	y)	1	Plant Tools & Shoe Lasts urniture Fixtures,
	Sector -90, Noida edtapeindia.com B	, Gautam Buddha I E-mail: compliance	Nagar, Uttar Pradesh - @redtapeindia.com D LOSS FOR THE	201305		El	ffice Equipments & ectrical installation ehicles
Particulars		JP2021PLC156659		n Year	(₹ in Lakh) ended 31 March		omputers Total tangible Assets
INCOME			2023		2022		Total
Revenue from operations Other income Ceaser of Lease Rent Liability		18 19	146831 533 119	3	30322 6 0	Ca	apital Work in Progres apital Work in Progres propertis, plant &
Total Income EXPENSES Cost of materials consumed		20	14748 3 11401		30328 2165	ec Ca	quipment apital work-in-progress intangible assets
Purchases of Stock-in-Trade Changes in inventories of Finished Goods, Work-in-Prog	gress and	20	93049)	18617 (5728)		Total
Stock-in-Trade Employee benefits expense Finance costs		22 23	4986 1746	j	1185 399	Pi &	roprty Plant Equipment 1:1 Capital
Depreciation Other expenses Total Expenses		24 25	4444 38754 128573	,	243 9367 26248		in-progress
Profit before tax Tax Expense Current tax			18910 4791		4080 1156		Capital work in prog Asset Details:
Deferred tax Profit for the Year			-96	;	20 2904		Unit-5 Unit-3
Other comprehensive Income: i. Items that will not be reclassified to Statement of	Profit and Loss	19 (i)	(5))	-	Note	1.2 Intagible Assets
Income tax relating to items that will not be reclas Profit and Loss ii. Items that will be reclassified to Statement of Prof		19(ii)	(310)		- 207		Intagible Assets und Development
Income Tax on above			80)			Asset Details: SAP
Other Comprehensive Income for the year Total comprehensive income for the year Earning per equity share of face value of ₹ 2 each		26	(234)		207 3111		
Basic (in ₹) Diluted (in ₹)			10.29 10.29		2.10 2.10		Intagible Assets und Development Asset Details:
See accompanying Notes to the Financial Statements Significant Accounting Policies * Restated pursuant to the Scheme of Arrangement (R	efer note 44)						SAP
The Notes referred to above form an integral part of th This is the statement of Profit and Loss referred to in o	e Financial State						1.3 Intagible Assets
For Khamesra Bhatia & Mehrotra Chartered Accountants FRN 001410C		Fo	or & on behalf of the bo	ard of Directors			Development Project 1
CA Vineet Roongta Partner		Shuja Mirza Inaging Director)	(W	Arvind Verma hole Time Direct	or)		Total 0
M.No. 410958 UDIN:	C	DIN: 01453110 China		DIN: 09429834 Noida			Intagible Assets under Development Project 1
Place : Noida Date : May 30, 2023		A Abhinav Jain If Financial Officer) Noida		CS Nandita Singh Company Secreta Noida		Note	
Regd. Office : Plot No. 08,	Sector -90, Noida			201305		Right	of Use Assets A 0' 2
	OLIDATED STA	E-mail: compliance TEMENT OF CA UP2021PLC15665					۹ د
Particulars			Year ended March 20		(₹ in Lakh) Year ended 31 March 2022	Right	at Use (Building) 20 Previous Year (18
(A) CASH FROM OPERATING ACTIVITIES Net profit before tax Adjustments for			189	10	4080	Note	2 INVESTMENTS Particulars
Add : (Profit)/Loss on sale of Property, Plant & Equipmed Depreciation & amotisation for the year	ent		(1	3)	31		Investment in Equity i Total
Finance cost			17	46	399		Particulars
Interest & Other Income Income from Govt. Grant				33 0	6		Aggregate amount of Aggregate Market Val Aggregate amount of
Ceaser of Lease Liability Operating Profit before Working Capital Changes	3		1 244	19 35	0 4747	A. Sr.	Name of the Boo
Adjustments For Trade and other Receivables Inventory			(376	,	(721)	No.	Corporate
Trade Payables Others			171 (534	32	1908 3771	(1) 1	(2) Senen Mirza Indus Supply Chain LLF
Cash Generated from Operations Direct Taxes Paid Cash flow before extra ordinary items			78 46 124	02 19	3268 1156 4424		Total
(B) CASH FLOW FROM INVESTING ACTIVITIES			124	19	4424	due to	e above investments h pending completion of Company is Partner in
Purchase of Property, Plant & Equipment Sales of Property, Plant & Equipment Government Grant Received			(1630		(2731) (2192) 0	Note	3 OTHER FINANCI
Interest & Other Income Received Purchase of Investment Net Cash used in Investing Activities			5 (23 (1470		6 0 (4917)		(NON CURRENT) Unsecured, consi Security Deposits
(C) CASH FLOW FROM FINANCING ACTIVITIES			(1470	,			Security Deposit Security Deposit
Dividend Paid Dividend Tax Paid Short Term Borrowing			33	0	(1135)	Note	Total 3.1 OTHER NON CU
Proceeds from Long Term Borrowings Repayment of Long Term Borrowings Repayment of Short Term Borrowings			19	19 0 0	(188) 0 0		OTHER NON CU Unsecured, consi
Payment of lease liabilities Finance cost Net cash used in financing activities			(174	0	0 (399) (1722)		Advance for Capi
Net Increase/(Decrease) in Cash & Equivalents Cash & Equivalents at the beginning of the year Cash & Equivalents at the end of the year			11 14 26	92 26	(2215) 3641 1426	Note 4	INVENTORIES *
Components of cash and cash equivalents Cash and cheques on hand				83	314		a. Raw Material
Balances with banks: - On current accounts Bank overdraft			24	35	1112		b. Work-in-prog c. Finished goo
On deposit accounts with original maturity of le On deposit account for more than 3 months an On deposit accounts with original maturity of be	d less than 12 m	onths	s:	- -	-		d. Stock-in-trade Goods-in trar
Less: Fixed deposits with original maturity of betw Total cash and cash equivalents (note 6)			26	0 18	1426 1426		e. Stores and s
Cash flows are reported using indirect method, there deferrals of accruals of past or future operating cash re flows. The cash flows from operating, investing and	ceipts or paymen financing activitie	ts and item of incor es of the company	ne or expenses associa	ated with investing	or financing cash	Note 5	Total Trade Receivables
investments that are readily convertible to known amo Notes on Financial Statements: Note No. 1-43 ; Signif The Notes referred to above form an integral part of th	ficant Accounting	Policies Note No. 4 ements.	14				Trade Receivables
This is the Cash Flow Statement referred to in our rep For Khamesra Bhatia & Mehrotra	ort of even date		or & on behalf of the b	pard of Directors			Trade Receivable - Trade receivables of (Other then related
Chartered Accountants FRN 001410C		Ohuia Missa		Arvind Verma		Note 5	Total
CA Vineet Roongta Partner M.No. 410958 UDIN:		Shuja Mirza anaging Director) DIN: 01453110 China	(V)	/hole Time Direc DIN: 09429834 Noida	tor)		Particulars
Place : Noida Date : May 30, 2023		China A Abhinav Jain ef Financial Officer)		CS Nandita Sing Company Secreta			Directors* Other officers of the Firm in which direct
Consolidated Statement of changes in Equity for th	`	Noida) ((Noida	uy)		A Company in whic Total
(A.1) Equity Share Capital					(Rs. in Lakh)	Note 5	.2 Trade Receivable o Particulars
As at March 31, 2021 Changes in equity share capital As at March 31, 2022					- 1 1		Less than 6 Months
Cancelled during the year pursuant to the schen Issued during the year	ne of arrangemer	nt			1 2,764		6 Months - 1 Year 1-2 years 2-3 years
As at March 31, 2023 (A.2) Preference Share Capital As at March 31, 2021					2,764 (Rs. in Lakh)	*Undisi	More than 3 years Total puted dues only, there a
As at March 31, 2021 Changes in preference share capital As at March 31,2022					•	1	CASH AND CASH E
Issued during the year pursuant to the scheme of As at March 31,2023 (B) Other Equity	of arrangement				1 1		A. Balances with ba
Other Equity		es & surplus Retained Earnin		leserves	(Rs. in Lakh) Total equity		This includes: Balance with banks against guarantees
Balance as at March 31, 2022 Add : Profit for the year 2021-22	0	29	0 04	e 2) 0 207	0 3111	* Detai	B. Cash in hand Total Is of FDs that are pledge
Add Other Comorehensive Income (net of tax) Add : Being Surplus resulted pursuant to the scheme of arrangement	0 27382		0	0	0 27382	Note 7	OTHER FINANCIAL
Less : Income Tax Adjustment (Net) Less : Transferred from Profit & Loss Account Balance as at March 31, 2023	330 0 27712	29		0 207	330 0 30823		Incentive Receivabl Advances to Emplo
Add : Profit tor the year 2022-23 Add : Other Comprehensive Income (net of tax) Add : Change in Fair Value of Hedging	0 0 0	142	15 (4)	0 0 230)	14215 (4) (230)		Rodtep Products Li Interest Receivable
Add : Change in 1 an value of hedging instruments net of taxes Add : Income Tax Adjustment (Net)	106		0	0	106		Foreign currency fo Secutiry and other a Total

Balance as at March 31. 2023

27818

17116

(23)

A Land											
Land Freehold	187	0	-		187				-	187	187
Land Leasehold	1291	0	-	1291	0	295	5 0	295	0	0	996
Buildings	6968	1034	0	0	8002	2005	5 200	0	2205	5797	4963
Plant & Machinery					0					0	C
Machinery	5294	2547	730	0	7111	2906	6 529	238	3197	3914	2405
Effluent Treatment	0	0	-	-	0		0 0	-	0	0	C
Plant	-	-			-					-	
Tools & Shoe Lasts	286	0	0	0	286	213	3 0	19	194	92	73
Furniture Fixtures,	200		Ť		200		, <u> </u>				
Office Equipments &	11068	3456	424	0	14100	3624	4 1258	72	4810	9290	7444
	11000	3430	424	0	14100	3024	+ 1250	12	4010	9290	/****
Electrical installation	075	400	450		740	170	170		075		500
Vehicles	675	193	152	0	716	173		74	275	441	502
Computers	535	118	0	0	653	407		0	472	181	128
Total	26304	7348	1306	1291	31055	9623		698	11153	19902	16698
B Intangible Assets	0.2	1	0	0	1.2	0.1	1 0.1	0	0.2	1	0.2
Total	•			-	-		• •	-	· ·	-	
44. Q. 31. 199. 1.1. D.											
1A Capital Work in Progress			\vdash				_			0500	4000
Capital Work in Progress			í							6508	1223
of propertis, plant &			i l								
equipment											
Capital work-in-progress			í							601	483
of intangible assets											
Total	26304	7349	1306	1291	31056	9623	3 2228	698	11153	27012	18404
Proprty Plant & Equipment Note 1:1 Capital (2	23242) 013)	(3079)	0 (790)	0	(26321) (1223)	(9380)		0	(9623) 0	(16698) (1223)	(13521) (2013)
work-in-progress											
					Amo	unt in C	WIP for a Perior	d of			nce as at
	_										March 2023
Capital work in progre	SS		than 1 ye In Lakh	ear	1-2 yea		2-3 years ₹ In Lakh	Mo	re than 3 ye ₹ In Lakh		Total In Lakh
Asset Details:	_		n Lakn		₹ In La	ĸn	X In Lakn	-	X IN Lakn		In Lakn
Unit-5			6375			-		+			6375
Unit-3			88			-	-		-		88
			6462								6462
			0102								0102
Note 1.2 Intagible Assets u	nder De	velopme	ent								
					Amo	unt in C	WIP for a period	l of		Bala	nce as at
											March 2023
Intagible Assets under	r		than 1 ye	ar	1-2 years 2-3 years			Mo	re than 3 ye		Total
Development		₹।	In Lakh		₹ In La	kh	₹ In Lakh		₹ In Lakh	₹	In Lakh
Asset Details:	_										
SAP	_		118	_		48	111	_	224		601
			118		1	48	111		224		601
					A			1.4		Data	
					Amo	unt in C	WIP for a period	1 01			nce as at
Intagible Assets unde	. +	Locat	than 1 ye	ar	1-2 yea		2-3 years	Mo	re than 3 ye		<u>Aarch 2023</u> Total
Development			inan'i ye In Lakh	ar	T-2 yea ₹ In Lai		Z-3 years ₹ In Lakh	WO	₹ In Lakh		In Lakh
Asset Details:	_			-	N III La	KII		-			
	-							-	•		100
SAP	_		148			111	224	-	0	-	483
			148		1	111	224		0		483
Note 1.3 Intagible Assets un	nder De	velopme	Int								
Interally Arrest					To be	e comple	eted in as on 31	-03-2023		Marrie C.	
Intagible Assets unde			s than 1				1-2 years		2-3 years	More tha	
Development							2 In Jakh		₹ In Lakh	7 In	Lakh
			₹ In Lak	h	₹ In La	akh	₹ In Lakh	_		<u> </u>	
Project 1				h	86	akh	158		0		Lakii
Project 1 Total 0			₹ In Lak 0	h		akh					
				h	86 86		158 158		0		
Total 0			0		86 86		158 158 ted in as on 31-0	3-2022	0 0		
		Les		year	86 86	comple	158 158	3-2022	0	s More	than 3 year

		To be compl	eted in as on 31-03-2	023	
Intagible Assets under	Less than 1 year		1-2 years	2-3 years	More than 3 years
Development	₹ In Lakh	₹ In Lakh	₹ In Lakh	₹ In Lakh	₹ In Lakh
Project 1		86	158	0	
Total 0	0	86	158	0	
		To be comple	eted in as on 31-03-20	22	
Intagible Assets under	Less than 1 year		1-2 years	2-3 years	More than 3 year
Development	₹ In Lakh	₹ In Lakh	₹ In Lakh	₹ In Lakh	₹ In Lakh
Project 1	0		158	0	0
Total	0	0	158	0	0

of Use Assets As at Pursuant to/Additions/Deduc-01.04. the Scheme Balance tons-mati Balance as at 31st Detuc-as at 31st Galance as at 31st Detuc-as at 31st 2022 of Amalag-mati Image March 2023 April 2022 the year March 2022 March 2022 2022 of Amalag-mati Image Image Image March 2023 2032 of Amalag-mati Image Image Image Image March 2022 2032 of Amalag-mati Image Image Image Image Image 2032 Image Image Image Image Image Image 2032 Image Image Image Image Image Image 20325 Image Image Image Image Image Image Image 20325 Image Image Image Image Image Image Image Image april Image Image Image Image Image Image Image <td

Note 1 PROPERTY, PLANT & EQUIPMENT

Not											
	Particulars			As a	at 31st Marc	h 2023		A	sat31stM		
	In the state of the French State of the state				₹ In Lakh				₹ In L 66		
_	Investment in Equity instrum Total	ents	_		56				66		
	Iotai				50				00		
	Particulars				2023				202	2	
					₹ In Lakh				₹ In L	akh	
	Aggregate amount of Quoted				0				0		
	Aggregate Market Value of C				0				0		
	Aggregate amount of unquo	ed investments			56				66		
A.			Det	aiile of Tra	de Investme	inte		₹ In L	akh		
Sr.	Name of the Body	Subsidiary /	No. of		Quoted /		id /	Amount			
No.	Corporate	Associate / JV/	Shares		Unquoted						
		Structured entity	Units								
			2023	2022				2023			2023
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)	(11)
								FV	BV	FVT OCI	
1	Senen Mirza Industrial	Associate	N.A	N.A	Unquoted	Fully pai	d	55.00	55.00	0 00	66.00
	Supply Chain LLP**										
	Total							55.00	55.00	0.00	66.00

s have been acquired under the Scheme of Demerger (Refer Note 44) from the Mirza International Limited (MIL). However on of legal formalities for transfers, Investment are still held in the name of MIL. or in M/s Senen Mirza Industrial Supply Chain LLP having profit sharing of 52%

Note 3	OTHER FINANCIAL ASSETS (NON CURRENT)				
	OTHER FINANCIAL ASSETS	As at 31	March 2023	As at 31 M	Aarch 2022
	(NON CURRENT)	₹ in Lakh	₹ in Lakh	₹in Lakh	₹ in Lakh
	Unsecured, considered good				
	O				

0 1 D 1					14.	L
Security Deposits					H.	ŀ
 Security Deposit - Rent	966		997			L
Security Deposit - Others	125	1091	31	1028		
Total		1091		1028		
					1	

3.1 OTHER NON CURRENT ASSETS			
OTHER NON CURRENT ASSETS	As at 31 March 2023	As at 31 March 2022	
	₹ in Lakh	₹ in Lakh	i –
Unsecured, considered good			
Advance for Capital Goods	458	644	i –
Total	458	644	

SHUJA MIRZA* FARAZ MIRZA* 0.00 N.A N.A Note:* as Nominee Shareholder on behalf of Mirza International Limited Information regarding issue of shares in the last five years The Company has not issued any bonus shares during the from last 1 years. The Company has not undertaken any buy back of shares. Disclosure pursuant to Note no. 6(U) of Part I of Schedule III to the Companies Act, 2013

-lå	Particulars	As at 31	March 2023	As at 31	March 2022
r li		₹ in Lakh	₹Per Share	₹ in Lakh	₹ Per Share
1	Dividends proposed to be distributed to equity shareholders	NIL	NIL	NIL	NIL

INVENTORIES	A	s at 31 March 2023	As at 31 Marc	
	₹in Lakh	₹ in Lakh	₹ in Lakh	₹ in Lakh
 Raw Materials and components 	1324		2492	
		1324		2492
b. Work-in-progress	158		496	
		158		496
c. Finished goods	525		702	
d. Stock-in-trade	59759		34984	
Goods-in transit	2503		955	
		62787		36641
e. Stores and spares	30		36	
		30		36
Total		64299		39665

les

Trade Receivables	As	at 31 March 2023	As at 31 Ma	arch 2022
	₹ in Lakh	₹ in Lakh	₹ in Lakh	₹ in Lakh
Trade Receivable -Related Parties*				
Trade receivables considered good- unsecured	8411	8411	5617	5617
(Other then related parties)				
Total		8411		5617

es stated above include debt(s) due by:

Particulars	As at 31 March 2023 ₹ in Lakh	As at 31 March 2022 ▼ in Lakh
Directors*		
Other officers of the Company*		
Firm in which director is a partner *		
A Company in which directors are members	0	0
Total	0	0

e outstanding ageing schedule (FY 2022-23)

Particulars	(i) Undisputed Trade Receivables - Considered Good*	(ii) Undisputed Trade Receivables - Considered Doubtful*
Less than 6 Months	7759	0
6 Months - 1 Year	648	0
1-2 years	2	0
2-3 years	1	0
More than 3 years	1	0
Total	8,411	

e are no disputed dues outstanding.

+ EQUIVALENTS

Cash and cash equivalents	As at 31	As at 31	As at 31 March 2022	
	₹ in Lakh	₹ in Lakh	₹ in Lakh	₹ in Lakh
A. Balances with banks		2435		1112
This includes:				
Balance with banks held as margin money deposits				
against guarantees*	96		300	
B. Cash in hand		183		314
Total		2618		1426

is margin money

AL CURRENT ASSETS

106 44911

OTHER FINANCIAL CURRENT ASSETS	As at 31 March 2023 ₹ in Lakh	As at 31 March 20 ₹ in Lakh
Incentive Receivable (Export)	3	
Advances to Employees	39	
Rodtep Products Licence	2	
Interest Receivable	0	
Foreign currency forward contract	(31)	2
Secutiry and other advances	113	
Total	126	3

Other Equity	Reserves	& surplus	Other Comprehensive Income	Total equity
	Capital	Retained	Hedging Reserves	
	Reserve	Earnings	(Note 2)	
Balance as at March 31, 2021		-	-	
Add : Profit for the year 2021-22		2904	207	3111
Add : Other Comprehensive Income (net of tax)		0		0
Add : Being Surplus resulted pursuant to the	27382		27382	
scheme of arrangement				
Less : Income Tax Adjustment (Net)	330			330
Balance as at March 31, 2022	27712	2904	207	30823
Add : Profit for the year 2022-23		14215		14215
Add : Other Comprehensive Income (net of tax)		(4)		(4)
Add : Change in Fair Value of Hedging			(230)	(230)
instruments net of taxes				
Add : Income Tax Adjustment (Net)	106			106
Balance as at March 31, 2023	27818	17116	(23)	44911

Note 10 BORROWINGS (NON CURRENT)

	BORROWINGS (NON CURRENT)	As at 31	March 2023	As at 3	1 March 2022
11		Non-Current	Current	Non-Current	Current
H		₹ in Lakh	₹ in Lakh	₹ in Lakh	₹ in Lakh
	Term loans				
11	Secured				
H	From banks *	2985	1603	1000	500
1	From banks (Auto Loan)#	86	32	152	54
	Total	3,071	1,635	1,152	554

* (1) HDFC Bank term loans Rs.7600 Lakh secured by exclusive charged on moveable assets funded from HDFC Bank term loan and exclusive charge on industrial property measuring 27264.39 square meters located in Industrial Area Unnao Site 2 (Uttar Pradesh),Pari-passu charge on current & future stocks and book debts
 (2) HDFC Bank working capital Rs.11000 Lakh secured by Pari passu charge on current & future stocks & book debts, exclusive charge on industrial property measuring 27264.39 square meters located in Industrial Area Unnao Site 2 (Uttar Pradesh),
 (3) Auto Loans are secured by the respective vehicle for which was availed.
 (4) All the above secured Loans are guaranteed by Mr. Shuja Mirza

Maturity Profile : # Secured against the assets purchased under the arrangements

Term Loans from Banks				Current		Non Cur	rent
Secured	Payment	No. of Pending	Instalment	0- 1 Yrs	1 -2 Yrs	2 -3 Yrs	More Tha
	Туре	Instalment	Amount				3 Year
Term Loans				160324892	160324892	138218668	
HDFC BANK TERM LOAN (2)	Quarterly	11	6633333	26533333	26533333	19900000	
HDFC BANK TERM LOAN (3)	Quarterly	11	3691667	14766667	14766667	11075000	
HDFC BANK TERM LOAN (4)	Quarterly	11	146250	585000	585000	438750	
HDFC BANK TERM LOAN (5)	Quarterly	11	316667	1266667	1266667	950000	
HDFC BANK TERM LOAN(6)	Quarterly	11	122881	491525	491525	368644	
HDFC BANK TERM LOAN (7)	Quarterly	11	2194500	8778000	8778000	6583500	
HDFC BANK TERM LOAN (8)	Quarterly	11	241667	966667	966667	725000	
HDFC BANK TERM LOAN (9)	Quarterly	11	83333	333333	333333	250000	
HDFC BANK TERM LOAN (10)	Quarterly	11	71250	285000	285000	213750	
HDFC BANK TERM LOAN (11)	Quarterly	11	5068311	20273245	20273245	15204934	
HDFC BANK TERM LOAN (12)	Quarterly	12	13483333	53933333	53933333	53933333	
HDFC BANK TERM LOAN (13)	Quarterly	11	3536364	14145455	14145455	10609090	
HDFC BANK TERM LOAN (14)	Quarterly	12	4491667	17966667	17966667	17966667	
Auto Loans				3154927	3109057	3308055	213360
HDFC BANK AUTO LOAN (2)	Monthly	35	20830	210480	225744	221285	
HDFC BANK AUTO LOAN (11)	Monthly	48	19577	183187	196527	210839	22619
HDFC BANK AUTO LOAN (12)	Monthly	48	132037	1246409	1333858	1427443	152759
HDFC BANK AUTO LOAN (13)	Monthly	48	23968	224278	240609	258131	27692
HDFC BANK AUTO LOAN (14)	Monthly	3	84880	251176	0	0	
HDFC BANK AUTO LOAN (15)	Monthly	37	103471	1039397	1112319	1190357	10288
Total				163479819	163433949	141526723	213360

Note 11 PROVISIONS

PROVISIONS	As at 31 March 2023 ₹ in Lakh	As at 31 March 2022 ₹ in Lakh
Provision for employee benefits		
Gratuity (unfunded)	350	313
Total	350	313

<mark>विज़नेस स्टेंडर्ड</mark> नई दिल्ली | शनिवार, 29 जुलाई 2023

Note 12 Deferred Tax Liabilities(Net)	As at 31 March 2023	As at 31 March 2022	Note 24 DEPRECIATION AND AMORTISATION EXPENSES	Eartha Vaar andod		Information about Secondary Business	ss Segments		(₹in Lakh)
Deferred tax relates to the following:	₹ in Lakh	₹ in Lakh	rationals	For the fear ended 31 March 2023 ₹in Lakh	For the Feriod ended 31 March 2022 ₹ in Lakh	Revenue by Geographical Market External	at	WITHIN INDIA 1,46,142	OUTSIDE INDIA TOTAL 1.341 147483
Deferred tax related to items recognised in statement of profit and loss: Deferred tax institutes (groups) Decement and the function of the statement of the st	14 AEV	10	Depreciation Expenses Leasehold Land Amortisation	4444		Carrying amount of segment assets	s		
Property, Prant, Equipmente intargible Assets Jufference in Depreciations as per books of account and tax laws impact of expendiume charges to the financial statement in the books of account & tax	(441)	\$,	Total Total	4444	243	Additions to Fixed Assets		(81850) 14706 (2192)	(704) (82554) 1595 16301 (2731) (4923)
(a) Deferred tax assets (gross)	(349)	84	NOR 20 UTHE EXPENSES	Ear the Var and ad	Eartha Dariad andad	 Includes Export incentive received on Export Notes : 	eived on Export	1	- Canada - C
Impact of expenditure charges to the financial statement in the current /earlier year but allowable for tax puprose on payment	30		rationals	Torune rear anueu 31 March 2023 ₹in Lakh	Torune Feriou ended 31 March 2022 ₹in Lakh	 The Company is organized ir Garments and accessories D 	to two main business segments, namely: ivision		
(b) Unterrero Tax Asset created ouring the year (c) = (a) - (b) (c) = (b) - (b)	30 (379)	- 18	Processing Charges Commission	2356	448 4518	Shoe Division Segments have been identified an	d reported considering the distinct nature of pr	oducts and differing risks and retur	ns accruing there from, the
Deferred tax relates to the following: Deferred tax related to items recognised in OCI:	-95	21	Freight and Transport	4896		(ii) Segmental Revenue in each laneous income and also includes	or generation encourts and the international reporting spectra. (ii) Segmental Revenue in activity the above business segments primarily include d Landoous income and also includes inter Segment transfers, priced at cost bus a prede	ude domestic and export sales, exi predetermined rate of profit.	port incentives and other miscel
Deferred tax assets (gross) Re-measurement losses on defined benefit plans	0		Selling & Advertisement Expenses Rent	4624 432		(iii) The Segmental Revenue in t (a) Revenue within India incl	ne geographical segments considered for disclosure udes sales to customers located within India and ea	e are as fo arnings in I	
Re-valuation of Equity investments (d)			Venuce Kuming & Marittenance Repair and Maintenance (other than building & machinery) Transion & Lonsunance concerters	60 774 287	181	 (b) Revenue outside India includes sale (iv) Segmental Revenue, Results, Assets ar 	s to cust d Liabiliti	ia and earnings outside India. amounts identifiable to each of the	segments and amounts allocated
Deterred tax labilities (gross) Deferred tax related to items recognised in equity	00	0 0	i latering a conveyance cxpenses insurance 194 Sarrith Evenese	201 4 4		on a reasonable basis.			
()=() ()=() Defermed tax liabilities (net)	0 0	3 0	Postanty Expenses Postanty Expenses Telenhone & Courier	133	5 2 2	Note 29 REMITIANCE IN FOREIGN C Particulars	29 KEMITTANCE IN FOREIGN CURRENCY ON ACCOUNT OF DIVIDEND Particulars	For the Year ended	ded For the Period ended
iplied by India's domestic tax rate	for 31 March 2023 and 1 April 2022	i	Legal & Professional Chrgs Rates and Taxes, excluding taxes on income	433		No. of Non Resident Shareholders		₹ in Lakh	
	As at 31 March 2023	As at 31 March 2022	Repairs to machinery Repairs to buildings	25		Number of Equity Shares held by them Amount of Dividend Paid (Gross)	hem		- NIL
Accounting profit/(bss) before income tax At lorido e contraction of the come tax	T IN LAKN 18910	T IN LAKN 4080	Printing & Stationery Donation and Subscription	5 23 8		Tax Deducted at Source Year to which Dividend relates			
A: Invias applicative statutory income tax rate r.a. income tax (2017) plus Cess (4%) (PY Income Tax (5%) plus Cess (4%) Concert by support on the nationand of cardination of the plane.	25.168%	25.168%	(Proint)/Loss on Sale of Property, plant and equipment Miscellaneous Expenses	(13) 67	31 1334	Note 30 RELATED PARTY TRANSAC		:	
Deferred tax expense reported in the statement of profit and loss	-95	20	Audit Fees Loss of Partnership	4 12		S. Particulars No.	ure of ionship	Outstanding (₹ in Lakh)	Volume of Outstanding Transactions (₹ in Lakh)
Non-deductible expenses for tax purposes: Impact of Lease rent Liabilities	2228	243	Total	38754	9367	For the year ended 31st March 2022	(₹ in Lakh) 2023 as on March 2023		(₹ in Lakh) 2022as on March 2022
Depreciation and amortization expense (net) Other non deductible expenses	214	777	Note 25.1 Payments to the auditor as	For the Year ended	For the Period ended	1 Purchase Euro Footwear Pvt. Ltd Ente	which Kev Mana	38 Cr	,
Deductible expenses for tax purposes: Depreciation as per IT Act, 1961	2083	508		31 March 2023 ₹ in Lakh	31 March 2022 ₹ in Lakh		-gement Personnel are able to exercise significant Influence	3	2
Others At the effective income tax rate	4791	1156	(i) To Statutory Auditors a For Audit Services	15	σ	Gempack Enterprises Showman Leathar Tanh		185 13 Cr. 17 3 Cr.	52 20 Cr.
Current bar reported in the statement of profit and loss Deferred tax expense/credit/reported in the statement of profit and loss	4791 (95)	1156	a. For Additional Services (ii) To Branch Auditors for Audit Services	204		Eng. Ltd		n I	7
Reconciliation of deferred tax liabilities (net):			L 104a1 Mato 05 9 Datalla of Concernate Secial Docenseitaliki, Europoliticus	6	a	Sen En Mirza Industrial	More than 52% capital is		-
Particulars	As at 31 March 2023	As at 31 March 2022	Note 23.4 Details of Corporate Social Responsibility Expenditure Corporate Social Responsibilities	For the Year ended	For the Period ended	Mirza International Limited	man and Managing 2,840	40 57 Cr.	799 209 Cr.
Ormanium halance of DTA/DTI (rat)	₹ in Lakh	₹ in Lakh		31 March 2023 ₹ in Lakh	31 March 2022 ₹ in Lakh	2 Sale			
Deferred tax income/(expense) during the period recognised in profit or loss Innovir of Others	(36)	21	a) Total amount required to be spent for the financial year b) Amount spent during the financial year	00	00	EURO FOOTWEAR PVI. LIQ		- 977	4 3
impact of outers Closing balance of DTA/DTL (net)	224	319	Total			Gempack Enterprises	exercise significant Influence -do-		- 0
Note 12 INCOME TAX (NET)			Note 26 EARNINGS PER SHARE (EPS)			RTS FASHION FZE I-DUB/ Asian Traders		54 122 Dr. 1 Dr.	
 A) Deferred Tax expense recognised in the Statement of Profit & Loss 			Fartculars	31 March 2023	For the Period ended 31 March 2022	World Wear Products Mirza International Limited		37 0 Dr. 619 -	122
Particulars	As at 31 March 2023 ₹in Lakh	As at 31 March 2022 ₹ in Lakh	(i) Net Profit after tax as per statement of Profit and Loss attributable to Equity Shareholders	T in Lakh 14215	T in Lakh 2904	3 Jobwork expenses			
A. Lablines; Related to fixed assets	-37	21	(ii) Weighted Average number of equity shares used as denominator for calculating EPS (iii) Basic and Diluted Earnings per share (₹)	138201900 10.29	2.10			•	- 0
 Assets: Disallowance under the Income Tax Act, 1961 Total A. 	59 98	0	are (₹)	2	2	4 Jobwork Income Mirza International Limited	Chairman and Managing 51	510 -	
	C6*	17	Note 22.1 Emplovee benefits :			_	_		
	Ac at 24 March 2005	An of 24 Mount, 2005	The Company is providing the following benefits to their employees : a) Granity			Expenses Mirza International Limited Chai	Chairman and Managing 61	614 -	
ratiouals Otheren	As at 51 march 2025 ₹ in Lakh	As at 51 marcri ∠022 ₹ in Lakh	b) Provident b) Provident c) eave encient			Ę	tor are the Director in the Entity		
ouers Security Lasse Bant Liabilities	12168	9955 13/06	(i) The amounts recognised in Balance Sheet are as follows:			Directors Remuneration Mr. Shuja Mirza	Managing Director of the Company 60	600 50 Cr.	45 15 Cr.
Lease Trent Landrings Total	28179	23050	Present value of defined benefit obligation	As at 31 March 2023	As at 31 March 2022			4	4
Note 14 BORROWINGS	Ac at 24 March 2023	Ac at 24 March 2022	- Wholly unfunded	367		Mr. Arvind Verma	Time Director of the Company	66 4 Cr.	12 4 Cr.
DOM/WINGS Source#	As at 51 mar cit 2025 ₹ in Lakh	The set of march zuzz The set of the set of	Less: Fair value of plan assets	367	• •	ş	stors are included in various heads of expe	enditure :	
Secured Working capital loans repayable on demand	FUC	110	Add: Amount not recognised as an asset [fimit in para 64(b)] Amount to be recognised as liability or (asset)	367	00			2023 (₹ in Lakh)	3 2022 akh) (不 in Lakh)
From Citrer banks From Foreign Bank	3364	244 900	B) Amounts reflected in the Balance Sheet	130					
Current maturities of long-term debt (Refer Note No. 10) Term Loan From banks **	1603	500	Labilites Assets	0	00	Sitting Fees Guarantee Commission			
lerm Loan From bank (Auto Loan) Total	32 4999	54 1698	Net liability/(asset) Net liability/(asset) - current #	367 17	0 0				731 72
*(1) HDFC Bank term loans Rs.7600 Lakh secured by exclusive charged on moveable assets funded from HDFC Bank ter	ssets funded from HDFC Bank term	loan and exclusive charge on	Net liability/(asset) - Non-current	350	0		Note 32 Forward Contracts Economic Exchance Contracts antared into by the Commanu and outstanding as at the Balance Sheet data	at the Ralance Sheet date	
industrial property measuring 27/2646.39 square melers located in Industrial Area Unnao and book debts	o Site 2 (Uttar Pradesh),Pari-passu ch	arge on current & future stocks	(ii) The amounts recognised in Statement of Profit and Loss are as follows:	2022-23 (₹ in Lakh)	2021-22 (₹ in Lakh)		4 lakhs (466.74 lakhs) Purchase Hedging		
(2) HDFC Bank working capital Rs.11000 Lakh secured by Pari passu charge on current & future measuring 272646.39 square meters located in industrial Area Umao Site 2 (Uttar Pradesh)	. future stocks & book debts, exclusiv adesh),	e charge on industrial property	Current service cost Interest root	37 37		Note 33 The immovable pronenties have he	s 33 The immoviable reconciliae have been acritical inclar the Schema of Damacrae (Bafar Nota 44).	Pafar Nota 44) from the Mirze Inte	mational Limited (MIL). However due to
 Auto Loans are secured by the respective vehicle for which was availed. CITI Bank working capital Rs. 12000 Lakh secured by First Pari passu charge on present & future 	it & future stocks & book debts, exclus	ive charge on property situated	Interest income on plan assets				ities for transfers, title deeds are still held in th		
at Plot No.4,5,368357, Sector-59, Noida. (5) Federal Bank working capital Rs.5000 Lakh secured by First Pari passu charge by way	ay of hypothecation on entire current.	assets present & future stocks	al return			Note 34 Relationship with Struck off cor	Ē	0	onshin with the Struck off
& book debts, exclusive charge on property stuated at Plot No.8, Sect or-90, Noida. (6) All the above secured Loans are guaranteed by Mr. Shuja Mirza			Remeasurement - Actuarial losses/(gains) - Others Past service cost	י ט	0 '		struck-off Company c	balance Nelau butstanding comp	company, if any, to be disclosed
Note 15 TRADE PAYABLE			Actuarial gain/(loss) not recognised in books Adjinstment for earlier years			2	Receivables	Ĩ	Ĩ
INAUE TATABLE Miss. Control Addition: Extensions *	As at 31 marcn 2023 T in Lakh	As at 31 marcn 2022 Tin Lakh	Remeasurement - Effect of the limit in para 64(b)			Ē	Shares held by stuck off company Oher Outstanding halance (to be specified)	<u>.</u>	2
Micro, Smail and Medium Enterprises	33132	15990	Transieron aupaurierus Amount capitalised out of the above	•	•	1			
The Company does not owe any dues outstanding for more than the period specified in	34356 i in Micro, Small & Medium Enterpris	16774 tes Development Act, 2006 as	Total Amount included in "employee benefits expense"	66	• •	Note 35 Katios Si. Ratio Type Numerator	ator Denominator Unit	2022-23 2021-22 Variation	Explanation for Changes of 25%
at 31st March 2023/31st March 2022, to any Micro, Small & Medium Enterprises. This	format	able with the company.	Amount included as part of "finance cost" Amount included as part of "other comprehensive income"	ى י	' 0	.ov		(% ui)	or more General Remarck :- Higher Turnover and Net Profitability Immercood During the
Note 15.1 Trade Payables due for payment ageing schedule (current year) Particulars	(i) MSME*	(ii) Others*	Particulars	2022-23 (₹ in Lakh)	2021-22 (₹ in Lakh)	1 Currenct Batio	Currant Liabilitiae	1 77 2 0 2 19 60%	Current year by 59.75%
Less than 1 year 1-2 years	1,224	33,116 3	Opening balance of the present value of defined benefit obligation Add: Current service cost	37	00	2 Debt-equity ratio Total D	Total Debt ^A "Equity Times	0.17 0.08 -99.49%	Due to increase of the Capital work
2-3 years More than 3 years	• •	- 13	Add: Interest cost Add: Contribution by other marticipants	24	0	3 Debt service	Earnings available Debt Service** Times coverage ratio	3.11 1.66 87.72%	Increase in Profitability lead to repayment of debt, which resulted in
Undisputed dues only, there are no disputed dues outstanding.	1224	33132	i) Employer	00	00	4 Return on equity ratio Net Pro	Net Profit after taxes Equity Shareholder %	29.82 8.65 244.82%	improvision of the ratio Higher Profitability as compared to
Undisputed dues only there are no disputed dues outstanding. Note: As per the information available with the company, there are no transaction with	n micro, small or medium enterprise	s as defined under the Micro,	i) Employee ii) Transfer-in(out)						last funds year has increased the return to Equity shareholders as
ACT, ZUUG TO WINOM			Add: Acquisitons Add/(less): Remeasurement - Actuarial losses/(gains)	332	4	5 Inventory turnover ratio Sales	Average Inventory Times	2.82 0.75 277.23%	compared to the previous year. Higher level of Inventory has
NOIG 15 OTHER FINANCIAL CURRENT LIABILITIES OTHER FINANCIAL CURRENT LIABILITIES	As at 31 March 2023	As at 31 March 2022	 Actuarial (gains)/losses arising from changes in demographic assumption ii) Actuarial (gains)/losses arising from changes in financial assumptions 	00	0 0	les		4.36 3.08 41.32%	increased the ratio Higher level of Turnover has
Interest accrued but not due on borrowings	TIN LAKN 36	4 in Lakn 0	iii) Actuarial (gains)/losses arising from changes in experience adjustments Less: Benefits paid	-31	0 0	turnover ratio 7 Trade payables Purchase	se Average Accounts Times	es 1.20 1.41 -15.08%	increased the ratio
Ourer persones Commissions abable on Inland Sales Ourstanding in ababilities #	1620	1550	Add: Past service cost Add: Liabilities assumed on transfer of employees	0 0	0 0	overratio		es 4.32 1.23 250.83%	Higher level of Turnover has
E State Proving Lateratives # ESIA Provide Salary Pavable	10 10 10	0	Add: Business combination/acquisition Add: Adjustment for earlier vears	00	00	9 Net profit ratio Net Pro	Net Profit after taxes Sales %	9.68 9.58 1.07% 25.08 7.67 238.00%	Due to Increase in Turnwar ERIT
Bonus Prepare Bonus Prepare Audit Fees Payable	251	218	Add/(less): Translation adjustments Closing balance of the present value of defined benefit obligation	367	00	8		0.00.00.2	has employed and taxes improvised which has inturn improved the return
Urppaid Commission on Export Sales Rent Pavable	0 48	65		2022-23 (₹ in Lakh)	2021-22 (₹ in Lakh)	11 Return on investment Return	Profit/ Investment %	NA	to shareholders

Ŧ

Rent Payable	48	65	Particulars		2022-23 (₹ in Lakh)	Lakh) 2021-22 (₹ in Lakh)	11 Return on investment Return/ Profit/	Investment % NA NA NA
UUITES & IARES (I UO pa yaUre) Income Tay Liability navable	007	00	Priari assets at beginning of period				Since the previous year consists business for only 3 months and has been	ths and has been restated nursiant to scheme of arrangement hence the figures are incomparable
Installment nevents per action II-5)		c	Return on Plan Assets Excluding amount recomplead in Net Inter	act Evnanca				
Lease Rent Liabilities	1918	2787	Actual Company contributions				Note 36 Related Party Transactions	
Total	4677	5314	Fund Transferred					
			Employee contributions				Related Party Disclosures, as required by IND-AS24, are given below	, are given below:
Note 16.1 NON FINANCIAL CURRENT LIABILITIES			Benefits naid				Relationships	
NON FINANCIAL CURRENT LIABILITIES	As at 31 March 2023	As at 31 March 2022	Plan assets at the end of period					REDTAPE Limited
	₹ in Lakh	₹ in Lakh			_	_	ii) Associates/Other body corporate	Sen En Mirza Industrial Supply Chain LLP, Mirza International Limited
Advance Received From Customers	11	138	The key assumptions used in the calculations are as follows :					Wr. Snuja Mirza (Managing Director – KEU IAPE Limited and Director in Mirza Bangia Limiterti Mr. Peien Win (Director) Mr. Peehid Ahmed Mirze (Cheirmen – PEDTADE Limited)
Total	117	138	1. Financial Assumptions		2022-23	2021-22		Liftitled), wir ragitt wig (Urtector), wir rasitte Antifeu Mitza (Ditattittal – REU MrE Liftitled), Mr. Antion Varma (Whole-time Director REDTAPE Limiter). Mr. Narendra Presad Linadhvava
			Discount Rate		7.20% p.a.	a		Whole-time Director REDTAPE Limited). CAAbhinav Jain (C.F.O. – REDTAPE Limited). Ms.
	Ac at 34 March 2022	Ac at 21 March 2022	Rate of increase in salaries		6.00% p			Nandita Singh (Company Secretary REDTAPE Limited), Mr. Shahid Ahmad Mirza, Mr. Tauseef
	₹ in Lakh	₹ in Lakh	2. Demographic Assumptions		2022-	23 2021-22		Ahmad Mirza, Mr. Tasneef Ahmad Mirza, Mrs. Yasmin Mirza, Mrs. Fauzia Mirza, Mrs. Haya
(a) Provision for employee benefits			Mortality Kate (% of IALM 2012-14)		100.00%			Mirza, Mrs. Nida Mirza, Mrs. Firdaus Amin, Mrs. Iram Mirza, Mr. Farzan Mirza, Mr. Amaan
Gratuity (Unfunded)	224	208	Attrition Extra honord on and (0/ n o) Ear oll Area		OU TEARS	2 c		Mirza, Ms. Sara Mirza, Ms. Hiba Mirza, Mr. Faraz Mirza, Mr. Mustara Mirza, Mrs. Yusra Mirza, Mrs. Solviko Luceorio
Total	224	208	2 The discount rate indicated shows reflects the setimated timin.	and currency of hene	fit navmente It ie hae	of henefit navments. It is hered on the vields / rates available on	iv) Directors & Relatives:	Dr. Raishree Saxena. Mr. Saniav Bhalla. Dr. Yashvir Singh and Mr. Subhash Chander Sapra
			applicable bonds as on the current valuation date.		ווי אמצוווסוווסי וו וס חמש			(Independent Directors of REDTAPE Limited)
	Eartha Vaar andad	Ear the Dariad anded	4. The salary growth rate indicated above is the Company's bes	t estimate of an increa	se in salarv of the em	olovees in future vears. determine	v) Related Companies:	Shoemax Engineering Pvt. Ltd., Shoemac Leather Tech Engineers Ltd., Mirza Charitable
	31 March 2023	31 March 2022	considering the general trend in inflation, seniority, promotions, past experience and other relevant factors such as demand and supply in employment	t experience and other	elevant factors such a	demand and supply in employmen		Hospital Ltd., Euro Footwear Pvt. Ltd., Emgee Projects Pvt. Ltd., Genesisriverview Resorts
	₹ in Lakh	₹ in Lakh	market, etc.					PVI. LIUI, Adretti relgitis PVI. LIUI, MILZA (U.N.) LIUI, MILZA ITIVESITTETI PVI. LIUI, OLVEI OPATA Dut 144 Emoire Holdinge 144 Kasi 4084 Alumui Equindation Emoire Holdinge 144 Industrial
Sale of products	146820	30301	5. Attrition rate indicated above represents the Company's best estimate of employee turnover in future (other than on account of retirement, death	stimate of employee tur	nover in future (other t	van on account of retirement, deatl		Infrastructure Services (India). Olive Shoes Private Limited
Other operating revenues	=	21	or disablement) determined considering various factors such as n	lature of business, rete	ntion policy, industry to	ctors, past experience, etc.	vi) Related Parties/Firms:	UEM Trading LLP, Achee Shoes LLP, Red Tape International LLP, Mirza Holdings LLP, Mughal
lotal	146831	30322						Express LLP, RTS Fashion LLC, World Wear Products, Mirza Projects, Gempack Enterprises,
			Sensitivity Analysis Ciantifornt actuarial communitors for the determination of the dofi	an honefit abligation or	tooone sets terroop	d odlosi inoroso osol mortality. Ti		Asian Traders, Waves International, Mirza Foundation, Kilkari Charitable Trust,
Note 19 OTHEK INCOME	Ear the Veer ended	For the Dariod anded	Solution and successful as a supervised of the second of the defined of the second rate, expected state in the initiary inter- solution and second and second of the model of the defined of the second state state and of the second of the sec	he benetit obligation an blv nossible changes of	s alscourti rate, expect the assumptions occur	ed salary increase and mortality. It ing at the end of the reporting perio		RTS Fashion FZE, UAE, Chowdhary Ajab Singh & Co.
	31 March 2023	31 March 2022	while holding all other assumptions constant. The result of sensiti	vitv analvsis is riven h	uro accumpuorio occu alow -			
	₹ in Lakh	₹ in Lakh	Particulars		As on 31 March 2023	As on 31 March 2022	Since the Composite Scheme of Arrangement has hear	ation officit to in the current uper Einspeed Statements as well as restatement made in the new joins
Interest Income	53	24	Defined Benefit Obligation (Base)		367.19	6	I olitice the Colliposite Schente of Atlangement lias used to user Financial Statements as explained alsowhere the	olice inte Conjugate Sciencia On an angenizati las obergiveri nella currenti par riticatica oberginenta sa esta sar Ericancial Statamente se evoluciend elexavbere the circrati toare ace not conneceable with the neuroine vear farmes
Other non-operating income								
Other Income	599	(18)	Particulars		n 31 March 2023	31 March	Note 38 Leases	
Total	652	9		Decrease	Increase	Decrease Increase	f-use a	
			Discount Rate (- / + 1%)	414	327	•	Information about leases for which the company is a le	ssee is presented below:
Note 19 (i) Other Comprehensive Income-Items that will not be reclassified to Profit and Loss			% change compared to base due to sensitivity	12.86%	-10.81%	•	Right-of-use assets (ROU Assets)	
Particulars	For the Year ended	For the Period ended	Salary Growth Rate (- / + 1%)	326	415			Amount in Lakhs
	31 March 2023	31 March 2022	% change compared to base due to sensitivity	-11.23%	13.15%		Balance as on 31st March 2022	136,68
	₹ in Lakh	₹ in Lakh	Attrition Rate (-/ + 50%)	362	372		Addition for the new leases*	60'69
Remeasurement gain/(loss) of Defined Benefit Plan	(5)	0	% change compared to base due to sensitivity	-1.37%	1.19%		Depreciation charge for the year	22,16
Equity investments Through OCI	1		Mortality Rate (- / + 10%)	366	368		Deletions for terminated leases	14,45
Total	(2)	0	% change compared to base due to sensitivity	-0.22%	0.22%		*included initial direct cost	01/201
Note 10 (ii) Other Comprehensive Income. Items that will be reclessified to Profit and Loss			Note 27 CONTINGENT LIARILITIES AND COMMITMENTS (TO THE EXTENT				The aggregate depreciation expense on ROU assets am	ounting to Rs. 22.16 Lakhs is included under depreciation and amortization expense in the Consolidated
Porticulars		For the Period ended					Statement of Profit and Loss.	Statement of Profit and Loss.
	31 March 2023	31 March 2022	PARTICULARS		As at 31 March 2023	As at 31 March 2022	The following is the movement in the lease liabilities during the year ended 31 March 2023	ring the year ended 31 March 2023:
	₹ in Lakh	₹ in Lakh			(₹ in Lakh)			(Amount in Lakhs)
Hedge Reserve	-310	207	A BILLS DISCOUNTED			Nil Nil	Balance as on 31st March 2022	31/10/2023
Total	-310	207	B BANK GUARANI EES				Addition for New leases	68.87
			C LEITER OF CREDITS		5	1	Accreditation of Interest	98/6
	For the Year ended	For the Parind anded	D Iwo cases of employee are pending at Labour Court, Kashipu	_	Indeterminate	te Indeterminate	Payment of Lease Liability	-37,86
	31 March 2023	31 March 2022	COMMITMENT COMMITMENT		ç		Deletions for Terminated Leases	-22,38
	₹ in Lakh	₹ in Lakh	A CAPILAL EXPENDITURE (Net of tund already deproyed)		42	4215 3/38	Balance as on 31 March 2023	179,16
Others	11300	2147	Note 28 Sammed Barnetine					d is first on the first state of a first state of the state
Stores & Spares	101	18	Note 28 Segment Reporting				As at Balance Sheet date, the Company is not expose	As at Balance Sheet date, the Company is not exposed to future cash flows for extension / termination options, residual value guarantees, and leases not
Total	11401	2165	Segment Information for the year ended 31st March, 2023				The table below accorded datable committed.	ual maturities of lease listifies as as 21st March 2002 as as undirectuated havie.
						(7¥ in Lakh)		the lade before provides details regarding the contractual frigurities of rease induities as on a standard to take of the contract basis. (Amontri in 18/bs)
Note 21 CHANGES IN INVENTORIES OF FINISHED GOODS AND WORK-IN-PROGRESS AND STOCK-IN-TRADE				SHOE		UNALLOCATED TOTAL	A Maturity analysis – contractual undiscounted cash flows	counted cash flows 31/03/2023
Particulars		For the Period ended		DIVISION	DIVISION	_	Less than one year	31,15
₹ in Lakh	i ₹in Lakh ₹in l	₹in Lakh ₹in Lakh	External	77113	68769	1601 147483	After one year but not longer than five years	
Inventories (at close)				(14153)	(15480)	(695) (30328)	Total	20573
Finished Goods 62786		36641		(1110	14 EAD()	1001 14/403	Lease liabilities included in the statement of financial position at 31 March 2023	
	62944	496 37137	Doeut	(001+1)	(10400)			(Am
Icementy		24127	Serment Result (Profit hefore Interest & Tay)	10450	9319			31/03/2023
	+	2110		(1888)	(2023)		a '	19,06
s Decrease/(Increase)	-25807	-5728	Less: Interest Exnenses	018	818	10 1746		100,09
				(180)	12/18/		The Company does not face a significant light risk y	The Comman view of face a similirant limitifier risk with reveard to its lease liabilities as the current assets are sufficient to must the obligations related to
Note 22 EMPLOYEE BENEFIT EXPENSE			Profit hefore Taxation	0532	(200) REND	877 18010	 lease liabilities as and when they fall due. 	
Particulars	For the Year ended	For the Period ended		(1698)	(1865)		, 	
	31 March 2023	31 March 2022	Provision for Taxation	2.371	2.114	+	Note 39 Ind AS 107, Financial risk management objective and policies	ective and policies
0.1.1	₹ in Lakh	Tin Lakh		(486)	(534)		 The Company's principal financial instruments are as follows: 	vilows:
Satartes and wages	4008 141	//01	Net Profit	7161	6386	667 14215	Financial assets: Investments, Cash and bank balance, Lo Einmeiol linking: Demonstrate Tendo and other sourcehoe	Loans, Itade and omer receivables,
Contribution to Frontient and Outer Funds	5	₽ 9		(1212)	(1331)	_	The Company's activities expose if to market risk lightid	es. v risk and credit risk The Comnany's board of directors has overall responsibility for the establishment
Staff Welfare Expenses	583	° 12	Other Information				and oversight of the Company's risk management frame	contract to the Company's risk management framework. This note explanation concess of the entity is exposed to and how the entity management
Total	4986	1185	Segment Assets	64768	57760		the risk and the related impact in the financial statements.	ts
				(39004)	(42830)			
Note 23 FINANCE COST			Segment Liabilities	39841	35529	827 76197	Kisk Exposure arising from	'om Measurement Management dif och om indiante Arier andre di verdiget in af anort hand
r diuculais	31 March 2023	31 March 2022	Canital Expanditura	(11(2))	(2442) 6002	(334) (40900) 1680 16201	Liquidity Risk Borrowing and other	Local Development and and other Labilities Cash flow forecast Availability of borrowing facilities
	₹ in Lakh	₹ in Lakh		(1146)	(1022)		The Company's risk management is carried out by a c	entral treasury department (of the Company) under policies approved by the board of directors. The
Interest & Bank Charges	1746	398	Depreciation	2324	2072	48 4444	board of directors provides written principles for overall	risk management, as well as policies covering specific areas, such as interest rate risk and credit risk.
Total	1740	398		(113)	(124)			

(i) Market risk

Market risk is the risk that the lair value or future cash nows or a innancial instrument will inductate because of changes in market phoces. Such changes in the foreign currency exchange rates, interest rates, credit, liquidity and other market changes. The Company's exposure to market risk is primarily on account of foreign currency exchange rate risk. Foreign currency exchange rate risk Company uses forward exchange creates, the bedge its foreign exchange risk of anticipated sales or purchase transactions in the normal course of business, which occur within the next twelve months, for which it has a firm commitment from a customer or to a supplier. The terms of these contracts are consistent with the timing of the transactions being hedged. The hedges related to forecasted transactions are designated and documented at the inception of the hedge as cash flow hedges. The following table sets forth information relating to foreign currency exposure as on March 31st, 2023: (Amount in Lakh) USD Others Net financial asset 718.14 Net financial liabi e Company's policy is to minimize interest rate cash flow risk exposures on long-term financing. Further Company's has no major investments in any rest-bearing instrument. Hence, the Company is not significantly exposed to interest and state. (ii) Interest rate risk (iii) Credit rist Credit risk is the risk that a counterparty fails to discharge its obligation to the Company. The Company's exposure to credit risk is influenced mainly by cash and cash equivalents and financial assets measured at amortized cost. The Company continuously monitors default of other counter parties and incorporates this information into its credit risk controls. Credit risk management The Company assesses and manages credit risk of financial assets based on the following categories arrived on the basis of assumptions, inputs and factors specific to the class of financial assets. A. Low Credit Risk. B. Moderate Credit Risk. C. High Credit Risk Basis of Categorization Cash and cash equivalents other financial assets Provision for expected credit loss Asset Group onte and

Warket risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Such changes in the

Moderate Credit Risk Lifetime expected credit loss Lifetime expected credit loss or fully provided for High Credit Risk Cash and cash equivalents and bank deposits: Credit risk related to cash and cash equivalents and bank deposits is managed by only accepting highly rated banks and diversifying bank deposits and

accounts in different banks across the country Assets under Low credit risk

			Amount in La
Credit rating	Particulars	31-03-2023	31-03-2022
Low Credit Risk	Cash and cash equivalents investments and other financial assets	26,18	14,26

b) Credit exposure

Provisions for expected credit losse: The Company provides for 12 month As at 31st March, 2023 rides for 12 month expected credit losses for following financial assets

Amount in Lak
Estimated gross Expected credit loss Expected credit losses Carrying amount net of

L		carrying amount		impairment provision
L	Trade Receivable	84,11		84,11
L	Cash and cash equivalents	26,18		26,18
L	Other financial assets	1,26		1,26
	As at 31st March, 2022		Amount i	n Lakh

Particulars	Estimated gross	Expected credit loss	Expected credit losses	Carrying amount net of
	carrying amount			impairment provision
Trade Receivable	56,17			56,17
Cash and cash equivalents	14,26			14,26
Other financial assets	3,27			3,27

(iv) Other financial assets

Loans and receivable from related parties are periodically reviewed by the management in conjunction with the re-measured fair values of the Company's investments in those parties. Where the carrying amount of any receivable exceeds the re-measured fair value of investment, an impairment loss, to that extent, is provided for in the financial statements

Cash and bank balances are managed by the Company's treasury department. Concentration risk is constantly monitored to mitigate financial loss The Company's maximum exposure to credit risk for the components of the financial assets as at, March 31, 2023 and March 31, 2022 is to the extent of their respective carrying amounts as disclosed in respective notes.

(v) Liquidity ris

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses. The Company's objective is to maintain optimum levels of liquidity to meet its cash and collateral requirements, both immediate and long-term. The finance needs are monitored and managed by the Company's treasury department, in consultation with the project teams and management. The Company takes support from its secured lenders to finance and support the Company's operations.

Note: 40 Micro, Small and Medium Enterprises as defined under the MSMED Act, 200

Under the Micro. Small and Medium Enterprises Development Act. 2006. (MSMED) which came into force from 2 October 2006, certain disclosures are required to be made relating to Micro, Small and Medium Enterprises. Based on the information and records available with the management, there are no outstanding dues to the Micro, Small and Medium Enterprises. Based on the information and records available with the management, there are no outstanding dues to the Micro, Small and Medium Enterprises development Act, 2006. Beyond the statutory period of 45 days
Particulars
As at 31
As at 31

	March 2023	March 202
The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year	Nil	Nil
The amount of interest paid by the buyer in terms of section 16, of the Micro Small and Medium Enterprise	Nil	Nil
Development Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day		
during each accounting year		
The amount of interest due and payable for the period of delay in making payment (which have been paid but	Nil	Nil
beyond the appointed day during the year) but without adding the interest specified under Micro Small and		
Medium Enterprise Development Act, 2006.		
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	Nil	Nil
The amount of further interest remaining due and payable even in the succeeding years, until such date	Nil	Nil
when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as		
a deductible expenditure under section 23 of the Micro Small and Medium Enterprise Development Act, 2006		

Note: 41 Capital Management

The Company's objectives when managing capital are to

- Safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders and

Maintain an optimal capital structure to reduce the cost of capital.

The Company monitors capital on the basis of the carrying amount of equity less cash and cash equivalents as presented on the face of balance sheet. The Company manages its capital structure and make adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may adjust the amounts of dividends declare to shareholders return canital to charaboldo

L	Particulars	31st March,2023	31st March,2022
L	Net Debt*	54,52	14,24
L	Total Equity	476.76	335.88

*Net debt = Long Term Borrowings + Short Term borrowings - Cash & cash equivalents

Note: 42 Financial instruments -Fair values and accounting classifications Set out below, are the fair values of the financial instruments of the Company, including their accounting classifications:

		31st Marcl	h 2023		31st March 2022		
Particulars	Note No.	Amortised Cost	FVTOCI	FVTPL	Amortised Cost	FVTOCI	FVT
Financial assets							
Investments	2	56			66		
Security deposits	3	10,91			10,28		
Trade receivables	5	84,11			56,17		
Cash and cash equivalent	6	26,18			14,26		
Incentive Receivable (Export)	7	3			0		
Rodtep Products Licence	7	2			0		
Advances to Employees	7	39			45		
Advance to Other	7	1,13			73		
Interest Receivable	7	0			2		
Others	8	28,71			16,95		
Total		152,04			99,52		
Financial liabilities							
Term loan from bank	10	47,06			17,06		
Provision- Gratuity	11	3,50			3,13		
Security deposits - for franchise	13	121,68			99,55		
Lease Rent Liabilities (net)	13	179,29			158,82		
Working Capital Loan from banks	14	33,64			11,44		
Trade Payable	15	343,56			167,74		
Commission Payable on Inland Sales	16	16,20			15,50		
Outstanding Liabilities	16	3,82			4,25		
Salary Payable	16	1,68			1,46		
Bonus Payable	16	2,51			2,18		
Audit Fees Payable	16	14			8		
Unpaid Commission on Export Sales	16	0			7		
Duties & Taxes (TDS payable)	16	2,30			1,08		
Total		755.38			482.36		

PANY OVERVIEW AND SIGNIFICANT ACCOUNTING POLICIES

COMPANY OVERVIEW:

Note 44

1)

REDTAPE Limited ('The Company') is a public limited company incorporated in India on 8th Dec, 2021 having its registered office located at Plot No Rep res 2 limited (the Company) is a point mine of one provided in mole of our becaute a risk to the occurrent of the company Law Training and the occurrent of the training and the occurrent of the Company Law Tribunal, Allahabad Bench, Prayagraj (the Tribunal) vide its Order dated 21st February 2023 approved the Composite Scheme of Arrangement (refer sub note 28 of Note 44). The Scheme become operative on filing of the NCLT Order with the Registrar of Companies, Uttar Pradesh, Kanpur on 25th Feb, 2023. The Scheme is to take effect from tst January, 2022, being the Appointed Date of the Scheme. The Company is in the retail sale of Footwear, garments & apparels and allied products and also a manufacturer of footwear

2) STATEMENT OF COMPLIANCE:

These consolidated financial statements have been prepared & comply in all material aspects with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended & other

3) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

AGIS OF PREPARATION OF FINANCIAL STATEMENTS These consolidated financial statements are prepared under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values at the end of each reporting period, as explained in the accounting policies below. The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rule 2015 and relevant amendments rules issued thereafter. Historical costs is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinarily transactions between market participants at

the measurement date. Fair value measurement under Ind AS are categorized as below based on the degree to which the inputs to the fair value measurements are observable

Fair value measurement under ind AS are categorized as below based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety: Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company can access at measurement date.

Level 2 inputs are inputs, other than quoted prices included in level 1, that are observable for the assets or liability, either directly or indirectly and Level 3 inputs are unobservable inputs for the valuation of assets/liab

4) USE OF ESTIMATES AND JUDGEMENT:

The preparation of the financial statements requires the Management to make certain estimates, judgments and assumptions. These estimates judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. The estimates and assets and nationes at the cate of the interface statements and reported aniouns or revenues and expenses during the period. The estimates and associated asociated asociated associated a

This note provides an overview of the areas that involved a higher degree of judgment or complexity and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in the relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

5) PROPERTY PLANT AND EQUIPMENT:

Freehold Land is carried at historical cost. All other items of Property, Plant and Equipment of the Company are valued at cost of acquisition of construction of recoverable taxes, trade discounts and replays plant and exponent of the company are raised used to tax adjusted and the assets includes purchase price, borrowing cost of Capitalization allocated / apportioned direct and indirect expenses incurred in relation to bringing the fixed assets to its working condition for its intended life. The said cost is not reduced by specific Grants/ subsidy received against the assets.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that Subsequent costs are included in the assets carrying amount or recognized as a separate asset, as appropriate, only when it is produce that future economic benefits assets called with the left will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as separate asset is derecognized when replaced. All other repairs and maintenance are charged to

Profit or Loss during the reporting period in which they are incurred. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss within other gains/(losses). The useful lives, residual values and method of depreciation of property, plant and equipment are reviewed at each financial year end and

adjusted prospectively. Capital Work in Progress – All costs attributable to the assets or incurred in relation to the assets under completion are aggregated under Capital vork in progress to be allocated to individual assets on completion

6) DEPRECIATION & AMORTIZATION

- Depreciation on Building, Plant and machinery, Furniture & fixtures, Vehicles and Computers is provided as per the Straight-Line Method (SLM), over the estimated useful lives of assets. 2)
- Depreciation on all assets except intangible assets and assets held under lease are provided as per Schedule II to the Companies Act,2013 Management believes that used with life of assets are same as the original cost of the asset. The assets residual values and useful lives are reviewed, and adjusted The residual values are not more than 5% of the original cost of the asset. The assets residual values and useful lives are reviewed, and adjusted the original cost of the original cost of the asset. The assets residual values and useful lives are reviewed, and adjusted the original cost of the original cost of the asset. The assets residual values and useful lives are reviewed, and adjusted the original cost of the asset. The assets residual values are useful lives are reviewed, and adjusted the original cost of the asset. The assets residual values and useful lives are reviewed, and adjusted the original cost of the asset. The assets residual values are useful lives are reviewed, and adjusted the original cost of the asset. The assets residual values and useful lives are reviewed, and adjusted the original cost of the original cost of the asset. The assets residual values are useful lives are reviewed, and adjusted the original cost of the original cost of the asset. The assets residual values are useful lives are reviewed, and adjusted the original cost of the original cost of the asset. The assets residual values are useful lives are reviewed, and adjusted the original cost of the original cost of the asset. The assets residual values are useful lives are reviewed, and adjusted the original cost of the original cost of the asset. The assets residual values are useful lives are the original cost of the original cost of the asset. The assets residual values are useful lives are reviewed, and adjusted the original cost of the original cost of the asset. The assets residual values are useful lives are reviewed, and adjusted the original cost of the original cost of the asset. The assets residual values are useful lives are reviewed are useful to the original cost of the asset. The assets residual values are useful to the original cost
- 3) If appropriate, at the end of each reporting period. Depreciation on additions / deletions is calculated pro-rata from the month of such addition / deletion, as the case maybe.
- Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and

7) CASH AND CASH EQUIVALENTS

Cash and short-term deposits in the balance sheet comprise cash at banks and cash in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. Cash and cash equivalents include bank overdrafts are form an integral part of Company's cash management."

8) BORROWING AND BORROWING COST

Borrowings are initially recognized at fair value, net of transaction cost incurred. Borrowings are subsequently measured at amortized cost. Any borrowings are minuary recognized at an value, net of nansaction cost incurred, borrowings are subsequently measured at anionized cost. An difference between the proceeds (net of transaction cost) and the redemption amount is recognized in profit or loss over the period of the borrowing using the effective interest method. Fees paid on the established loan facilities are recognized as transaction cost of the loan, to the extent that it probable that some or all the facility will be drawn down.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months borrowings are classified as current national sources in econopary has an uncontaction angle to deer seturine to the nation you are easy 12 months after the reporting period. Costs that are attributable to the acquisition, construction or qualifying assess are capaliated as part of cost of such assets, all other Borrowing cost are charged to the Statement of Profit & Loss. Borrowing costs comprise of interest and other costs incurred in connection with borrowing of funds.

9) LEASES:

The Company's lease assets largely contain leases for buildings/showrooms taken for warehouses and retail stores company also has taken Land as lease from Development Authorities. At inception of a contract, the Company assesses whether a contract contains a lease. If the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration, then the contract is considered as lease. Following

(i) The contract encompasses the use of an identified asset.
 (ii) The Company has extensively all of the economic benefits from use of the asset during the period of the lease; and

(iii) The Company is in position to direct the use of the asset.

On the beginning of the lease, except for leases with a term of twelve months or less and low value leases, the Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease provisions in which it is a lessee. For leases with a term of twelve months or less and low value leases, the Company recognizes the lease payments as an operating expense on a

straight-line basis over the term of the lease.

Where the lease provisions include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities adjusted only when it is reasonably certain that they will be exercised. The ROU assets are initially accounted for at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. Subsequently they are measured at cost less 20) INTANGIBLE ASSETS accumulated depreciation and impairment losses, if any

accumulated depreciation and impairment losses, if any. ROU assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying ROU asset. Whenever events or changes in circumstances designate that their carrying amounts may not be recoverable ROU assets are evaluated for recoverability.

The lease liabilities at the commencement are measured at amortized cost at the present value of the future lease payments. The lease payment are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates or risk-free rate as the case may be. Lease liabilities are re-measured with a consistent change to the related ROU asset if the Company changes its appraisal about exercise of option for extension or termination Lease liabilities and ROU assets have been presented separately in the Balance Sheet and lease payments have been classified as financing cash

10) FINANCIAL INSTRUMENTS

Amount in Lakh

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date, i.e., the date that the Cor ommits to purchase or sell the asset.

Subsequent measurement For purposes of subsequent measurement, financial assets are classified in following categories:

A) Debt instruments at amortized cost

A 'debt instrument' is measured at the amortized cost if both the following conditions are met: ual cash flows, and a) The asset is held within a business model whose objective ctive is to hold assets for collecting of

13) FOREIGN CURRENCY TRANSACTIONS

Functional and presentation currency
 he financial statements are presented in Indian rupee (Rs.), which is Company's functional and presentation currency
 Financial Instruments

Derivative financial instruments such as forward contracts, option contracts and cross currency swaps, to hedge its foreign currency risks are initially

recognized a fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value with changes in fair valu recognized in the Statement of Profit and Loss in the period when they arise (iii) Transactions and balances

Transactions in foreign currencies are recognized at the prevailing exchange rates on the transaction dates. Realized gains and losses on settleme of foreign currency transactions are recognized in the Statement of Profit and Loss. Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rates and the resultant ev are recognized in the Statement of Profit and Loss.

14) SEGMENT REPORTING

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

15) DERIVATIVE INSTRUMENTS AND HEDGE ACCOUNTING

Cash flow hedges

The effective portion of changes in fair value of derivatives that are designated and gualify as cash flow hedges is recognized in other comprehensiv income and accumulated under the heading of cash flow hedging reserve. The gain or loss relating to the ineffective portion is recognized immediately profit or loss

. Amounts previously recognized in other comprehensive income and accumulated in equity relating to effective portion as dereclassified to profit or loss in the periods when the hedged item affects profit or loss, in the same line as the recognized hedged item. However, wher the hedged forecast transaction results in the recognition of a non-financial asset or a non-financial liability, such gains or losses are transferred from equity (but not as a reclassification adjustment) and included in the initial measurement of the cost of the non-financial asset or non-financial liability equiry (out not as a reclassincation adjustment) and included in the initial measurement or the cost or the non-innancial asset or non-innancial inability. Hedge accounting is discontinued when the hedging instrument expires or is sold, terminated, or exercised, or when it no longer qualifies for hedge accounting. Any gain or loss recognized in other comprehensive income and accumulated in equity at that time remains in equity and is recognized when the forecast transaction is ultimately recognized in profit or loss. When a forecast transaction is no longer expected to occur, the gain or loss accumulated in equity is recognized immediately in profit or loss.

16) REVENUE RECOGNITION

Revenue from Sale of Goods, Export Incentives- Revenue is recognized upon transfer of control of promised products or services to customers only when it can be reliably measured, and it is reasonable to expect ultimate collection. Revenue in respect of contracts for services is recognized when the services are rendered, and related costs are incurred. Export Incentives under various schemes are accounted in the year of export.

The liabilities for earned leave and sick leave are settled as when accrued within the financial year

(iii) Post-employment obligations The Company operates the following post- employment schemes

(a) Defined benefit plans such as gratuity and pension; and

(b) Defined contribution plans such as provident fund etc.

Revenue is measured based on the transaction price, which is the consideration, adjusted for discounts, price Concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers. Revenue from related party is recognized based on transaction price which is at arm's length. Interest Income is recognized on the proportion basis taking into account the amount outstanding and the applicable interest rates and is disclosed

in "other income"

any does not expect to have any contracts where the period between the transfer of the promised goods or services to the customer an by the customer exceeds one year. As a consequence, it does not adjust any of the transaction prices for the time value of money. The Comr

Company's bankers are neither shown as assets nor liabilities. Contingent liability in the event of nonpayment of the same is reflected in the Note

lities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

The liability outgature youngature of the defined benefit pension and gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields a

The present value of the defined benefit obligator is determined by accounting the saminated fund clearly follows by reference to market yeas at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation. The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the Statement of Profit and Loss. Re measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which

they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance

Defined Contribution Plans such as Provident Fund etc., are charged to the Statement of Profit and Loss as incurred and deposited with the Governme

Termination benefits are payable when employment is terminated by the Company before the normal retirement date or when an employee accent

termination benefits are payable when employment is etriminated by the Company before the formal retirement date, or when an employee accepts voluntary redundancy in exchange for these benefits. The Company recognizes termination benefits at the earlier of the following dates: (a) when the Company can on longer withdraw the offer of those benefits, and (b) when the Company recognizes costs for a restructuring that is within the scope of Ind AS 37 and involves the payment of terminations benefits. In the case of an offer made to encourage voluntary redundancy, the termination

benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the

Income tax expense is recognized in net profit in the Statement of Profit and Loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in other comprehensive income The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

Deferred income tax is provided in full, using the liability method on temporary differences arising between the tax bases of assets and liabilities and

their carrying amount in the financial statement. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled. Deferred tax assets are recognized for all deductible temporary differences and unused tax losses, only if, it is probable that future taxable a

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred

tax balances relate to the same taxation authority. Current tax assets and tax liabilities are off set where the Company has a legally enforceable right

tax beam-resinee to use same taxation automy. Current tax assets and tax itabilities are off set where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the labelity simultaneously. Current and deferred tax is recognized in the Statement of Profit and Loss, except to the extent that it relates to items recognized in other comprehensive

Minimum Alternate Tax credit is recognized as deferred tax asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified

Intrangible assets acquired separately are measured in initial recognition at cost. Following initial recognition, intangibles, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortized over the useful life and assessed for impairment whenever there is an indication that the intangible

asset may be impaired. The amortization period and the amortization method for an intangible asset with finite life are reviewed at least at the end o

The cost of usage rights is being amortized over the concession period in the proportion in which the actual revenue received during the accounting

Basic earnings per equity share are computed by dividing the net profit attributable after tax to the equity holders of the Company by the weighted

average number of equity shares outstanding during the period. Diluted earnings per equity share are computed by dividing the net profit after tax attributable to the equity holders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity of the device of the device of the device of the beginning of the period, unless issued at a later date. Dilutive potential equity and the device of the d

income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively

17) RECEIVABLES Receivables are disclosed in Indian currency equivalent of actually invoiced values Receivables covered by bills of exchange purchased by the

18) EMPLOYEE BENEFITS

(i) Short-term obligations

(ii) Leave Encashment

Pension and gratuity obligations

the projected unit credit method.

sheet. Defined Contribution Plans

reporting period are discounted to present va

will be available to utilize those temporary differences and losses.

Provident Fund Scheme

Termination benefits

19) TAXES ON INCOME

Financial instruments- Fair value hierarchy

The Company categorizes financial assets and financial liabilities measured at fair value into one of three levels depending on the ability to observe inputs employed in their measurement which are described as follows

Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities

ii) Level 2 - Inputs are inputs that are observable, either directly or indirectly, other than quoted prices included within level 1 for the financial asse or financial liability

iii) Level 3 - Inputs are unobservable inputs for the asset or liability reflecting significant modifications to observable related market data or mpany's assumptions about pricing by market participants. owing table provides the fair value measurement hierarchy of the financial assets and financial liabilities of the Compa

Quantitative disclosures fair value measurement hierarchy for assets/liabilities as at period end:

	31-Mar-23 31-March-22									
	Level o	f Input used	in		Level	of Input use	d in			
	Carrying	Level I	Level II	Level III	Carrying	Level I	Level II	Level III		
	Amount				Amount					
A Financial Assets										
a) Measured at amortised cost										
Security deposits	10,91	10,91			10,28	10,28				
Trade receivables	84,11	84,11			56,17	56,17				
Cash and cash equivalent	26,18	26,18			14,26	14,26				
Incentive Receivable (Export)	3	3			0	0				
Advances to Employees	39	39			45	45				
Advance to Other	1,13	1,13			73	73				
Interest Receivable	0	0			2	2				
Others	28,71	28,71			16,95	16,95				
Sub Total	151,46	151,46			98,86	98,86				
 Measured at Fair value 										
through OCI										
Investment	56		56		66		66			
Sub Total	56		56		66		66			
c) Measured at Fair value through										
profit or loss										
Total	152.02	151.46	56		99.52	98.86	66			
B Financial Liabilities										
a) Measured at amortised cost										
Term loan from bank	47,06	47,06			17,06	17,06				
Provision- Gratuity	3,50	3.50			3.13	3.13				
Security deposits - for franchise	121.68	121.68			99.55	99.55				
Lease Rent Liabilities (net)	179.29	179.29			158.82	158.82				
Working Capital Loan from banks	33,64	33.64			11.44	11.44				
Trade Payable	343,56	343.56			167.74	167.74				
Commission Payable on	16.20	16.20			15,50	15,50				
Inland Sales	,				,	,				
Outstanding Liabilities	3.82	3.82			4.25	4.25				
Salary Payable	1.68	1.68	1		1,46	1,46				
Bonus Pavable	2,51	2.51			2.18	2,18				
Audit Fees Pavable	14	14			8	8				
Unpaid Commission on	0	0	1		7	7				
Export Sales			1	+	· ·	+ '		1		
Duties & Taxes (TDS payable)	2.30	2.30			1.08	1.08				

Fair valuation of current financial liabilities is considered as approximate to respective carrying amount due to the short-term maturities of ese instrume

Fair value of non-current financial assets has not been disclosed as these are bank deposits with maturity more than 12 months, and there are no significant differences between their carrying value and fair value.

Trade receivables, cash and cash equivalents, bank balances other than cash and cash equivalents, other financial assets, trade payables iii) and other financial liabilities have fair values that approximate to their carrying amounts due to their short-term nature.

There are no transfers between Level 1, Level 2 and Level 3 during the year ended 31 March 2023 and 31 March 2022.

Note: 43 Fraud

The Company deals in Fashion Items such as Footwear, Apparel, Accessories etc. Company has made its sales network through its retail stores an India at various remote locations. The Company operates these retail stores, through its worked stores or stores operated by its Franch Due to remote locations and volumes of transactions, there are few instances where employees of the company misappropriated the Cash o sale proceeds of the retail store.

During the year under Audit there are three cases reported where they have misappropriated Rs. 19.01 lakh (Rs.36.77 lakh) constitute even less and controls, we could unearth these misappropriations and took the legal action against such employees of the company. b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

All financial liabilities are recognized at fair value on initial recognition. Transaction costs that are directly attributable to the issue of financia In management and the set of the account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance ncome in the profit or loss. The losses arising from impairment are recognized in the profit or loss

Debt instruments at fair value through other comprehensive income (FVTOCI) A 'debt instrument's is classified as at the FVTOCI if both of the following criteria are me

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and h) The asset's contractual cash flows represent SPPI

ts included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value more are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and 24) GOVERNMENT GRANTS: foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to P&I. Interest earned whilst holding EVTOCI debt instrument is reported as interest income using the EIR method

ments at fair value through profit or loss (FVTPL) C) Debt instru

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or EVTOCI criteria as at EVTPL In addition, the control of the second secon

Equity investments

-hts in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognized by an acquirer in a business combination to which Ind AS103 (Business Combinations) applies are classified as at FVTPL. The classification s made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the company may transfer the cumulative ain or loss within equity

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized when The rights to receive cash flows from the asset have expired, or

The respective company has transferred their rights to receive cash flows from the asset or have assumed the obligation to pay the received cash flows in full without material delay to a third party under a 'pass- through' arrangement; And

Either the Company

(a) has transforred substantially all the risks and rewards of the asset or

b) has neither transferred nor retained substantially all the risks and rewards of the asset, but have transferred control of the asset. When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards to that exert it has realised the has and reveals of ormersing. There is the internet interfered instruction relations and reveals of ormersing involvement of the asset, nor transferred control of the asset, the Company continues to recognize the transferred asset to the extent of the continuing involvement of Company. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the

asset and the maximum amount of consideration that the company could be required to repay

Impairment of financial assets The Company measures the expected credit loss associated with its assets based on historical trend, industry practices and the bus in which the entity operates or any other appropriate basis. The impairment methodology applied depends on whether there has been a significant increase in credit risk

Income recognition Interest income Interest income from debt instruments is recognized using the effective interest rate method

Dividends

Dividends are recognized in the Statement of Profit and Loss only when the right to receive payment is established. Interest Income

rest income is recognized on time proportion basis taking in to account the amount outstanding and rate applicabl

11) INVESTMENTS IN SUBSIDIARIES, JOINT VENTURES AND ASSOCIATES

Investments in subsidiaries, joint ventures and associates are recognized at cost as per Ind AS 27. Except where investments accounted for at cost shall be accounted for in accordance with Ind AS 105, Non-current Assets Held for Sale and Discontinued Operations, when they are classified as

12) INVENTORIES:

Manufactured Goods: Raw materials, components, stores and spares, and packing materials are valued at lower of cost or net realisable value However, these items are considered to be realisable at cost if the finished products, in which they will be used, are expected to be sold at or above cost. Cost includes cost of purchase and other costs in bringing the inventories to their present location and condition. Cost is determined on a eighted average cost basis

fraded Goods: Traded goods, work-in-progress and finished goods are valued at cost or net realisable value, whichever is lower. Work-in-progress and finished goods include costs of direct materials, labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing cost. Traded goods cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average cost basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale

basis the management estimates

Goods in Process: At cost plus estimated value addition/cost of conversion at each major stage of production

Provision on Inventory – The company has defined policy for provision on inventory for each of its business by differentiating the inventory into core and non – core (fashion) and sub categorised into finished goods and raw materials. The company provides provision based on policy, past experience, current trend and future expectations of these materials depending on the category of goods

ision for discount and sales return

The Company provides for discount and sales return based on season wise, brand wise and channel wise trend of previous years. The Company reviews the trend at regular intervals to ensure the applicability of the same in the changing scenario, and based on the manag

fore or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events but is not recognized

Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources

(a) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

The cost of capitalized software is amortized over a period of 5 years from the date its put to use.

year bears to the projected revenue from such intangible assets till the end of concession period.

(b) The amount of the obligation cannot be measured with sufficient reliability. Show cause notices are not considered as Contingent Liabilities unless overted into demand

Contingent Asset:

Contingent Liabilities:

21) EARNINGS PER SHARE

Contingent asset is neither recognized nor disclosed in the financial statements

23) EVENTS AFTER THE REPORTING PERIOD

bsequent measurement (amortization)

shares are determined independently for each period presented

22) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

will be required to settle the obligation and a reliable estimate can be made

It is the Company's Policy to take into the account the impact of any significant event that occurs after the reporting date but before the finalization of

Grants from the government are recognized at their fair value where there is a reasonable assurance that the grant will be received, and the Company will comply with all attached conditions. Government grants receivable as compensation for expenses or financial support are recognized in profit or loss of the period in which it becomes

available.

Government grants relating to the nurchase of property plant and equipment are accounted for as deferred income by crediting the same to a specific remnent gains reading to the putchase of property, pain and equipment are accounted on as deeneed income by creating the same of a spectra erve and are credited to profit or loss on a straight-line basis over the expected lives of the related assets and presented within other income. reserve to these Grants is diminished every year by a prorate portion of the depreciation of the assets, to amortize the grant overdue life of the ets. Where the Grants carry conditions of specific performance, the contingent aspect is disclosed in due notes to the accounts.

25) IMPAIRMENT OF TANGIBLE & INTANGIBLE ASSETS

(i) Financial assets (other than at fair value

The Company assesses at each date of balance sheet whether a financial asset or a Company of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. In determining the allowances for doubtful trade receivables, the Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and is adjusted for forward looking information. The expected credit loss allowance is based or takes into account matural treat reads appendix a subject of the ageing of the receivable and account matural treat due and allowance rates used in the provision matrix. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month expected credit losses or at an amount equal to the lifetime expected credit losses if the credit risk or the financial asset has increased significantly since initial recognition

(ii) Non-financial assets

The company assess at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annua Impairment testing for an asset is required, the company estimate the asset's recoverable amount is determined for an individual asset, unless the asset of cash-generating units (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount

In assessing value in use, the estimated future cash flows are disconted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognized The asset excluding goodwin, an assessment is have a each reporting value to determine intervent one an indication ratio periods) recognized impairment losses no longer exist or have decreased. If such indication exists, the company estimates the asset's or CGU's recoverable amount, previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount, since the last impairment loss was recognized. The reversal is limited so that the carrying of the asset does not exceed its recoverable amount, nor since the last impairment loss was recognized. The reversal is limited so that the carrying of the asset does not exceed its recoverable amount, nor since the last impairment loss was recognized. exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the Statement of Profit or Loss unless the asset is carried at a revalued amount, in which case, the reversal is treated an increase in rev

26) OPERATING CYCLE FOR CURRENT AND NON-CURRENT CLASSIFICATION

Operating cycle for the business activities of the company covers the duration of the specific product line/ service including the defect liability period wherever applicable and extends up to the realization of receivables within the agreed credit period normally applicable to the respective lines of

27) ECGC Policy

c)

As per the accounting policy of ECGC, only 90% of the claim amount is claimable from ECGC and for balance 10% of claim amount company has to made necessary pro

osite Scheme of Arrangement

- A Composite Scheme of Arrangement of RTS Fashions Pvt. Ltd, Mirza International Ltd and REDTAPE Limited (hereinafter referred to as the a) Composite Scheme of Arrangement/the Scheme) was framed in terms of the provisions of Sections 230 & 232 of the Companies Act, 2013, read with Section 66 of the Companies Act. 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, together with Sections 2(1B) and 2(19AA) of the Income Tax Act, 1961, and other applicable provisions, if any.
- The aforesaid Composite Scheme of Arrangement provides for: i. Amalgamation of RTS Fashions Pvt. Ltd (the Transferor Company) with and into Mirza International Ltd (the Transferee Company);

Demerger of Branded Business/REDTAPE Business (the Demerged Business) of Mirza International Ltd into REDTAPE Limited (the Resulting Definiting to blanced openessines in the costiness are beinged balances of the mentioned balance balance to be a cost of the c

- Salient features of the Composite Scheme of Arrangement are as follo

Being part of composite scheme:

- All assets and liabilities including Income Tax and all other statutory liabilities, if any, of RTS Fashions Pvt. Ltd (the Transferor Company) will
- be transferred to and vest in Mirza International Ltd (the Transferee Company). All assets and liabilities including income Tax and all other statutory liabilities, if any, of Branded Business/REDTAPE Business (the De Business) of Mirza International Ltd (the Transferee Company) will be transferred to and vest in REDTAPE Limited (the Resulting Co on going-concern basis.

All the employees of the Transferee Company employed in the activities relating to the Demerged Business, in service on the Effective Date I fan, shall become the employees of the Resulting Company on and from such date without any break or interruption in service and upo terms and conditions not less favorable than those applicable to them in the Demerged Business of the Transferee Company, on the Effective

The Resulting Company-REDTAPE Limited will issue 1 (one) Equity Share of Rs.2/- each, credited as fully paid-up, to the Shareholders of the Transferee Company for every 1 (one) Equity Share of Rs.2/- each held in the Transferee Company-Mirza International Ltd. Upon the Scheme ber une natisteree Company for every 1 (une Equity State of RS22 each neural in the national event of RS21 antennational Euc. Upon the Scheme becoming effective, the pre-Scheme issued and paid-up share capital of the Resulting Company which consists of 50,000 Equity Shares of Rs22 each aggregating Rs.1,00,000/-, will be cancelled and 50,000 9% Compulsorily Redeemable Preference Shares of Rs.2/- each, credited as fully paid-up, aggregating Rs.1,00,000/-, will be issued in place of such cancelled equity share capital

Proceeds in respect of sale of raw materials/ stores are credited to the respective heads. Obsolete and defective inventory are duly provided for

बिज़नेस स्टैंडर्ड नई दिल्ली | शनिवार, 29 जुलाई 2023

Appointed Date for the Scheme will be 1st January, 2022, or such other date as the Hon'ble National Company L competent authority may approve.	aw Tribunal or any other		SEGMENT	WISE REVE	NUE, RESULT	S, ASSETS A	AND LIABILITI	ES		
BSE Ltd will act as the Designated Stock Exchange for the purposes of the Scheme of Arrangement.				Standalone				Consolidat	tod	
Post-Scheme, REDTAPE Limited will be listed on BSE and NSE.			Quarter End			Year Ended		Quarter En		Year Er
d) The Hon'ble National Company Law Tribunal, Allahabad Bench, Prayagraj (the Tribunal) vide its Order dated 21st	February, 2023 (date of	Particulars		au 31.03.2023	20.06.2022		30.06.2023		30.06.2022	31.03.2
pronouncement of Order) approved the Composite Scheme of Arrangement. The Scheme has become operative with effect	ct from the Effective Date-	Particulars								
25th February, 2023, on filing of the NCLT Order with the Registrar of Companies, Uttar Pradesh, Kanpur. The Sche	eme is effective from 1st		(Un-audited)	(Audited)	(Un-audited)	(Audited)	(Un-audited)	(Audited)	(Un-audited)	(Audite
January, 2022, being the Appointed Date of the Scheme.		Segement Revenue								
e) In terms of the Scheme, RTS Fashions Pvt Ltd. has been merged into Mirza International Ltd along with all the assets		Segment (A)								
REDTAPE Business of Mirza International Limited has been demerged into Redtape Limited, with effect from 1st Janua		Footwear								
f) The present Financial Statements of the Company have been prepared after giving effect of the Amalgamation and I		(A1) Domestic & Export Sale	22,287.35	19,600.58	15,984.99	77,113.31	22,287.35	19,600.58	15,984.99	77,1
Scheme. Further, figures of the previous Financial Year ended 31st March, 2022, have also been restated to give effect	to the Scheme with effect	under brand - Redtape & Bondstreet								
from 1st January, 2022.		Total	22,287.35	19,600.58	15,984.99	77,113.31	22,287.35	19,600.58	15,984.99	77,1
g) Prior to the Scheme, the Transferee Company-Mirza International Limited was engaged in design, development, manufact		Segment (B)								
export and retailing of leather footwear, sports shoes, garments & amp; apparels, leather goods and accessories, and o		Garment & Accessories	16,886.41	17,636.57	14,457.04	68,768.79	16,886.41	17,636.57	14,457.04	68,7
h) The Resulting Company-REDTAPE Ltd was newly incorporated on 8th December, 2021, to carry on the Demerged Busin	ness-REDTAPE Business	(Under Brand Redtape)								
after the Demerger in terms of the Scheme.		Unallocated	203.06	436.52	71.07	651.00	410.52	707.23	298.58	1,6
i) Accounting Treatment for Demerger		Income from operations	39.376.82	37.673.67		1.46.533.10		37.944.38		
		Segment Results (Profit before	38,310.02	51,013.01	30,313.10	1,40,000.10	33,304.20	31,344.30	30,740.01	1,47,4
1. The details of assets and liabilities transferred from Mirza International Limited (Transferee Company) to Red	tana Limitad (resulting									
Company) are as under:	aupe Linnen (resulting	interest of tany							<u> </u>	+
company, are as anaen	Rs. in Lacs	Segment (A)							<u> </u>	<u> </u>
Particulars	As at December	Footwear								
	31st 2021	(A1) Domestic & Export	3,888.78	3,288.69	2,265.42	10,449.30	3,888.78	3,288.69	2,265.42	10,4
Asset		Sale under brand - Redtape &								
Non Current Assets		Bondstreet								
Property Plant & Equipment (Net of Accumulated Depreciation)	13521	Total	3,888.78	3,288.69	2,265.42	10,449.30	3,888.78	3,288.69	2,265.42	10,4
Capital Work in Progress	2013	Segment (B)								
Right of Use Assets	14551	Garment & Accessories	2,946.41	1,038.45	2,007.16	9,318.19	2,946.41	1,038.45	2,007.16	9,3
Financial Assets		(Under Brand Redtape)	2,010.11	1,000.10	2,001110	0,010.10	2,010.11	1,000.10	2,001110	
(i) Investments	97	Unallocated	35.43	-126.28	71.08	88.20	198.57	92.37	240.45	8
Total Non Current Assets	30182	Total	6.870.62	4.200.86	4.343.66			4.419.51	4.513.03	-
Current Assets (i) Inventories	33186		615.02	523.54	359.71	1.744.00		524.26		
Financial Assets	33100	Less: Interest								1,7
(i) Trade receivables	6845	- Unallocable expenditure net of	0.00	-291.03	84.83	0.00	0.00	-291.03	84.83	
(ii) Cash and Bank Balances	3641	other unallocable income								
(iii) Loans and Advances	3420	Total Profit /(Loss) Before Tax	6,255.60	3,968.35	3,899.12	18,111.69	6,417.48	4,186.29	4,068.48	18,9
Total Current Assets	47091	Segment Assets								
Total assets transferred to REDTAPE LIMITED (A)	77273	Segment (A)								
		Footwear								
	Rs. in Lacs	(A1) Domestic & Export Sale under	72,181.82	64,534.71	40,879.15	64,534.71	72,181.82	64,768.49	41,663.71	64,7
Particulars	As at December	brand - Redtape & Bondstreet								<u> </u>
	31st 2021	Total	72,181.82	64,534.71	40,879.15	64,534.71	72,181.82	64,768.49	41,663.71	64,7
Liabilities		Segment (B)								
Non Current Liabilities	4174	Garment & Accessories	54.689.90	57,551.31	43,896.34	57,551.31	54,689.90	57,759.80	43,896.34	57,7
(i) Secured Loans (ii) Deferred Tax	4174	(Under Brand Redtape)	01,000.00	21,001.01	-10,000.04	51,001.01	01,000.00		10,000.04	1,/
(ii) Deterred lax Total Non Current Liabilities	466	Unallocated	657.62	544.81	0.00	544.81	1,888.75	1,344.70	0.00	1,3
Current Liabilities	4040	Total	1.27.529.34				1,000.75	1,344.70		
(i) Current Liabilities	26117		1,27,529.34	1,22,030.83	04,775.49	1,22,030.83	1,20,700.47	1,23,072.99	65,560.05	1,23,8
(ii) Provisions	235	Segment Liabilities								
(iii) Lease Rent Laibilities (Net)	16135	Segment (A)							L	
Total Current Liabilities	42487	Footwear							L	—
Total liabilities transferred to REDTAPE (B)	47127	(A1) Domestic & Export Sale under	43,017.20	40,005.14	23,930.60	40,005.14	43,017.20	39,840.52	24,137.67	39,8
Net Amount (A-B)	30146	brand - Redtape & Bondstreet								
		Total	43,017.20	40,005.14	23,930.60	40,005.14	43,017.20	39,840.52	24,137.67	39,8
The transactions pertaining to the transferred business of the Company from the appointed date upto the effective date of the So	cheme have been deemed	Segment (B)								
to be made by Redtape Limited.		Garment & Accessories	32,592.78	35,676.13	28,797.91	35,676.13	32,592.78	35,529.32	28,797.91	35,5
As per the Order, the assets of the Company stand free from all charges, mortgages and encumbrances relating to liabilities relati	ing to business transferred		12,002.10		20,.01.01		1 12,002.10			1
The period of the second of th		Condor Drand Routapo)								

allocated

JL.

As per the Order, the assets of the Company stand free from all charges, mortgages and encumbrances relating to liabilities relating to business transferred to Redtape LLD. The Company had created charges over its assets (including those which now belong to Redtape LLD under section 77 of the Companies Act, 2013 in respect of certain credit facilities taken from various banks for itself and for various undertakings of Redtape LLD. The Company continues to enjoy credit facilities by the subsisting charges, mortgages and encumbrances over such assets. Vice-versa, Redtape LLd enjoys credit facilities by the subsisting charges, mortgages and encumbrances over such assets. Vice-versa, Redtape LLD enjoys credit facilities by the subsisting charges, mortgages and encumbrances over such assets. Till creation/modification/satisfaction of Charges, as the case may be, in favour of the various banks of the respective Companies in terms of the applicable laws/sanction terms. Total NOTES

2. The Impact of the Demerger on these financial statements is as under

The Company has given effect to the Scheme for the year ended March 31, 2023 considering it to be an adjusting event and has accounted the same as per the pooling of interest method since the conditions as per the requirements of Ind AS 103 – Business Combinations of entities under common control are met. The Company came under common control on January 1st, 2022 and hence the comparative numbers have to be restated for the period of March 31, 2022. However it is not practically possible to arrive at Financial Results of Demerged Undertakings for the period one day i.e. January 1st 2022, therefore, in order to present the actual scale of operations of the Dermerged Undertakings for the financial year ended March 31, 2022, the management therefore, in order to present the actual scale of operations or the Demerged Undertakings for the mining year mixed marks or 1, 2/24, we mining within a presented the Financial Information of the Demerged Undertakings for the period of Nine months ended December 31st, 2021 as additional disclosure 2 and not restated the statement of profit and loss account for the year ended March 31, 2022. The said Financial Information for nine months periods of the Financial Information for nine months periods of the Financial Information for nine months periods of the Financial Information of the Demerged Company, for the year ended March 31st, 33 and 10 are strated the statement of profit and loss account for the disclosure in the financial Information of the Demerged Company. For the year ended March 31st, 33 and 30 are strated from the disclosure in the financial Information of the Demerged Company. For the year ended March 31st, 33 are strated from the disclosure in the financial Information of the Demerged Company. For the year ended March 31st, 33 are strated from the disclosure in the financial Information of the Demerged Company. For the year ended March 31st, 33 are strated from the disclosure in the financial Information of the Demerged Company. For the year ended March 31st, 33 are strated from the disclosure in the financial Information of the Demerged Company. For the year ended March 31st, 34 are strated from the disclosure in the financial Information of the Demerged Company. For the year ended March 31st, 34 are strated from the disclosure in the financial Information of the Demerged Company. For the year ended March 31st, 34 are strated from the disclosure in the financial Information of the Demerged Company. 2022, which has not been separately subject to audit or review and has been presented as 'Unaudited' Supplementary Information herein after As per the share swap ratio approved in the Order, the Company has issued equity shares of Rs. 2/- each in the ratio of 1:1 to the shareholders of 4 Demerged Company on 31st March 2023.

The assets and liabilities pertaining to the Demerged Undertakings, transferred to and vested in the Resulting Company pursuant to the Composite Scheme are recorded at their respective carrying values as appearing in the books of Demerged Company. The Share capital account has been credited with the aggregate face value of the shares issued to the Shareholders pursuant to the Scheme and the difference has been accounted in the appropriate reserves within "Other Equity".

			Rs. In La
Particular	Net Assets/ (Liability)	Value of Equity	Other Equity
	acquired (reserves)	Shares Issued	
Demerger of branded business/REDTAPE from Mirza International	30416	2764	27382
Limited (Demerged Company) to REDTAPE Limited			
(Resulting Company)			

Particular Assets Non-Current Assets Property, Plant and Equipment Capital Work-in-progress Right-of-Use Assets Financial Assets () Investments		135
Non-Current Assets Property, Plant and Equipment Capital Work-in-progress Right-of-Use Assets Financial Assets		Financials as December 31,20 135 20 145
Non-Current Assets Property, Plant and Equipment Capital Work-in-progress Right-of-Use Assets Financial Assets		135
Non-Current Assets Property, Plant and Equipment Capital Work-in-progress Right-of-Use Assets Financial Assets		20
Property, Plant and Equipment Capital Work-in-progress Right-of-Use Assets Financial Assets		20
Capital Work-in-progress Right-of-Use Assets Financial Assets		20
Right-of-Use Assets Financial Assets		
Financial Assets		145
Total Non-Current Assets Current Assets	(a)	301
Inventories Financial Assets		331
(i) Trade Receivables		68
		36
(ii) Cash and Cash Equivalents (iii) Loans and Advances		30
Total Current Assets	(b)	470
Total Assets	(a+b)	772
Total Assets	(a+b)	112
Particular		As per Restate
		Financials as
		December 31,2
Equity And Liabilities		
Equity		
Equity Share Capital to be issued		27
Other Equity		273
Total Equity	(c)	301
Non-Current Liabilities		
(i) Secured Loans		41
(ii) Deferred Tax		4

The above Standalone and Consolidated Ind AS Financial Results were reviewed by Audit Committee and subsequently approved by the Board of Directors at their meeting held today

391.92 337 73

711.60 337.73 425.97 827.16

 76,001.90
 76,019.00
 53,440.11
 76,019.00
 76,035.95
 76,197.00
 53,647.18
 76,197.00

The Statutory auditors have conducted a limited review of the above unaudited financial results and have expressed an unmodified report on

The above Consolidated Financial Results of Redtane Limted (The Company) and its Wholly Owned Subsidiaries (WOS) Mirza Bangla Limited and subsidiary Sen-en Mirza Industrial supply Chain LLP are drawn in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

The statement 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 paradices you have for a sprescribed under The format of above Financial Results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to

Comply with the requirements of SEBI's Circular CIR/CFD/FAC/62/2016 dated July 05, 2016. Effective April 1, 2019 (transition date), the Company has adopted Ind AS 116 "Leases" applied to all Lease Contracts existing on 01/04/2019, using

the modified retrospective method. At the transition date, the Right- of Use asstes (ROU) is measured at an amount equal to the lease liability. Due the inductor leurospective inductor, the transition date, the togin's of use assets (rCO) is measured and an another during data to the lease hanning. Due to adoption of new Accounting Standared, renet expenses for the current quarter is reduced by Rs. 8.44 cores, whereas depreciation and finance cost for the current quarter is up by Rs. 6.27 crore and Rs. 2.17 crore respectively & The company has reassessed the Assets/Liabilities under Ind AS 116 "Leases"

Figures for the previous period/year have been regrouped/rearranged wherever necessary in order to make them comparable with current period/year figures.

Audit Qualification and Change in accounting policies in the last three years and their effect on profits and reserves: There is no audit qualification made by the Auditors of the Company in the Auditor's Report on the financial statements of the Company for the financial year ended March 31, 2022 and March 31, 2023.

Changes in Accounting Policies in the last 3 years and their effect on profits and reserves of the Company: There have been no changes in the Accounting Policies adopted by the Company since its incorporation.
 Summary table of contingent liabilities as disclosed in the restated financial statements for the financial year ended March 31, 2023 and March

31, 2022

These the following Contingent Liabilities and Commitments (for more details kindly refer Note 27 of the Audited Financials)

March 31, 2023 (Audited) (Rs. In Lakhs)	March 31, 2022 (Audited) (Rs. In Lakhs)
NA	NA
NA	NA
970	852
4215	3738
Indeterminate	Indeterminate
	(Audited) (Rs. In Lakhs) NA NA 970 4215

O. Summary table of related party transactions in last 3 years as disclosed in the restated financial statements Related Party Transaction for the financial year ended on March 31, 2023 and March 31, 2022 are depicted below; Disclosure of Transactions with Related Parties, as required by Ind AS 24 'Related Party Disclosure' is given below

							Restated						Rs. In Lakhs		KESAR MALL (ONLINE)						
1							cials as at per 31,2021	Particulars			Year end		Year ended	11	KERALA - EDAPALLY (ONLINE)	ALL STORE STAFF	F 7.39	9	FIR DONE		
Equity And Liabilities											31st March (Audite		31st March, 2022 (Audited)		RELATED LITIGATION:	INCLUDING ASM					
Equity Equity Share Capital to be issued							2764	Euro Footwear Pvt. Ltd (Purchase)				63	0								
Other Equity							27382	Gempack Enterprises (Purchase)				85	52		CS (Comm.) No. 727/2022	Mediation Cell				Cas	e under process
Total Equity			(c)				30146	Shoemac Leather Tech Eng. Ltd (Pure				17	9		Mirza International Limited Vrs Apparels Case No. 3453/2020	District Court.	Case fi	filed under Sectio	on 138 of the N	LAct for Cas	e under process
(i) Secured Loans							4174	Sen En Mirza Industrial Supply Chain Mirza International Limited (Purchase			29	40	1 		Mirza International Limited Vrs Dilip Sal			e dishonour of R			
(ii) Deferred Tax							466	World Wear Products (Purchase)	5)			83	0		CC No. 6250/2021	District Court,		filed under Section		Cas	e under process
Total Non-Current Liabilities			(d)				4640	Euro Footwear Pvt. Ltd (Sale)				26	4		Mirza International Limited Vrs Superb Life Associates Pvt. Ltd.	Saket, New Delf		NI Act for cheque our of Rs. 1.00.0			
(i) Current Liabilities							26117	Gempack Enterprises (Sale)				2	0		Superd Life Associates Pvt. Ltd.		aisnon	100F OF RS. 1,00,0	000/-		
(ii) Provisions							235	RTS FASHION FZE -DUBAI (Sale)			1	54	0	Litiga	ations filed Against the Company						
(iii) Lease Rent Laibilities (Net)							16135	Asian Traders (Sale)				1	0	Nil							
Total Current Liabilities Total Equity And Liabilities			(e) (c+d+e)				42487 77273	Mirza International Limited (Sale) World Wear Products (Sale)				37	122								
			(c+u+e)				11213	Sen En Mirza Industrial Supply Chain	LLP (Jobwork Income	a)		0	15	1.	MIRZA INTERNATIONAL LIMITED: Ci	vii/Criminal:					
The following accounting treatment ha	as been given to so	ome of the issue	es pertaining to the D	Demerger:				Mirza International Limited (Rent and		1	5	i10	0	S.	Parties/ Court	Particulars	rs of the ca	ase	A	mount involve	d Present status
i. REDTAPE Ltd has recorded the	accete and liabiliti	oo nortaining too	the Demorand Rue	incos usstad in it	numericant to t	iho Cohomo at	the velues on	Mirza International Limited (Reimburs			6	514	0	No.						Rs. In Lakhs)	
appearing in the books of the Tra	ansferee Company	as on the Appo	inted Date.	iness vested in it	pursuant to t	the Scheme, at	the values as	Managerial Renumeration – Directors	S					1.	District Courts of competent Jurisdiction			ses under 138 of nts Act, 1881 (Tol		13	Pending
ii. In terms of the Scheme, the Com	npany has issued 1	3,82,01,900 Eq	uity Shares of Rs.2/				Rs.27,64 Lakh	Mr. Shuja Mirza (Managing Director)	hala Tima Diaratas)			00	45	2	District Court, Gurugram			ending royalty	60 (ases.2)	0	Pending
to the members of the Transferee							ط مم قبالي مماط	Mr. Narendra Prasad Upadhyaya (Wh Mr. Arvind Verma (Whole Time Director				43 66	<u>11</u> 12	3.	Delhi High Court			ending royalty	8	•	Pending
iii. Pursuant to the Scheme, the Cou up, aggregating Rs.1,00,000/-; ar												00	12		Income Tax Officer	Appeal aga	gainst incom	ne tax assessme			Pending
each aggregating Rs.1,00,000/- s	stands cancelled.				, in the second s			P. Details of Group Companies.						5.	Rajasthan High Court, Jaipur Bench	Appeal aga	gainst Indust	strial Tribunal, Alv	war 3		Pending
iv. Surplus of Rs. 273,82 Lakhs aris								Subsidiary: Mirza Bangla Limited						2	LITIGATIONS FILED AGAINST THE S	UBSIDIARY/GROUP (COMPANIE	ES:			
Business after taking into accour the books of the Company.	nt the face value of	the Equity Sha	res issued by the Co	ompany has been	credited to th	ie Capital Reser	rve Account in			irza Bangla Limited										4 los - 1	D
and books of the company.								CIN Data of Incomposition	C-14754					S.	Parties/ Court	Particulars of the	e case		Amoun (Rs. In I	t involved	Present status
For Khamesra Bhatia & Mehrotra				Fo	or & on behalf	of the board of	f Directors	Date of Incorporation	08.10.20	018 bed. 53. Purana Paltan. 4	th Floor Room No. 400	Dhaka D	Pangladash	1	Boman Irani yrs Rashid Mirza & Ors	Suit has been filed	d against Mi	irza Internationa		Eak115)	Interim-injunction
Chartered Accountants								Registered Office Business activities		bed, 53, Purana Paltan, 4 cturing, Marketing & Bran					A U U U U U U U U U U U U U U U U U	and directors of the					to use the trade mark
FRN 001410C								Name of Directors	Manufac Mr. Shuji		any or rootwear and C	iounny 011		†i∟		mark YEZDI	,				YEZDI
CA Vineet Roongta			Shuja Mirza			l Verma			Mr. Raja					2				,			
Partner			naging Director)			ne Director)		Listing Status	Unlisted						LITIGATIONS FILED BY THE DIRECT	UKS, PROMUTERS A	AND KMPS)			
M.No. 410958 UDIN:		D	IN: 01453110 China			9429834 bida								S.	Parties/ Court	Particulars of the	e case			t involved	Present status
			ormid		INC			Dentlandaria	Fir	nancial Information	EV ODOL OD		0000.04	No.					(Rs. In I	Lakhs)	
Place : Noida			Abhinav Jain			dita Singh		Particulars		FY 2022-23 (in Lakhs.)	FY 2021-22 (in Lakhs.)		2020-21 Lakhs.)	li 🖵			NIL				
Date : May 30, 2023		(Chief	Financial Officer)			y Secretary)		Equity Share Capital		(in Lakhs.) 36.03	(In Lakns.) 41.28	40.5		4.	Litigations filed against the Directors	, Promoters and KM	/Ps:				
í.			NUIUA		NC	oida		Other Equity		996.40	457.15	96.3		1					_		
(3) The un-audited financial results of		bjected to limi	ted review by the s	statutory auditors	s) for the qua	arter ended 30t	th June, 2023	Total Income		882.55	720.28	245		S.	Parties/ Court	Particulars of the	e case				Present status
(Standalone and Consolidated) is as			-		,			Profit for the Year		565.67	358.99	97.5		No.					(Rs. In	Lakhs)	
l		REDTA	PE LIMITED					EPS (Basic & Diluted)		1205.60	765.12	207		11			NIL				
Read Offic	e : Plot No. 08. Se		, Gautam Buddha N	lagar, Uttar Prade	esh - 201305			Net Assets Value		2200	1062	292	2	S.	Regulatory Action, if any - disciplina	ry action taken by SE	EBI or Stoc	ck Exchances a	against the Pro	omoters in last	5 financial years
Roga. Onio			IP2021PLC156659		201000					Capital Information								-	-		-
l .			india.com E-mail: co	ompliance@redta	peindia.com				ι ι	Capital Information					There is no disciplinary action taken by		es and regu	ulatory authoritie	s in the past fiv	ve years against	t the Company –
í.								Authorized Share Capital		Rs. 7679200/- 100000 E	quity Shares of Face V	alue of Rs	. 76.79/- each	1	REDTAPE Limited and its Promoters &	Promoter Group.					
STATEMENT OF STANDALONE AND C	CONSOLIDATED	UNAUDITED F	INANCIAL RESULT					Issued, Subscribed and Paid-up Equi		Rs.3603081/- 46920 Ec				т	Brief details of outstanding criminal	proceedings against	t the Prom	oters: Nil			
				(Rupees		cept Earning pe	er share data)	Shareholding Pattern		Number of Equity Shar				11 "	and actions of outstanding chilling	r. soccaniya ayanist	. and i ronne				
		Standalone			Consol	lidated		Promoters & Promoter's Group		10000	4000/			1							
	-	alan Enderd	V		Number Fred		Veen Extent			46920	100%				Particulars of high, low and average	prices of the shares of	s of the liste	ed transferor er	ntity – Mirza In	ternational Lin	nited the preceding
Sr. Particulare		rter Ended	Year Ended		uarter Ended	Y t	Year Ended	Public		0	0				Particulars of high, low and average three years:	prices of the shares of	s of the liste	ed transferor er	ntity – Mirza In	ternational Lin	nited the preceding
Sr. Particulars	30.06.2023 31.	.03.2023 30.0	6.2022 31.03.202	3 30.06.2023	31.03.2023	1 Y 30.06.2022	31.03.2023	Public Total							three years:	BSE			-	NSE	
No.	30.06.2023 31. (Un-audited) (A	.03.2023 30.0 Audited) (Un-a		3 30.06.2023 (Un-audited)	31.03.2023 (Audited)	1 Y 30.06.2022	31.03.2023 (Audited)	Public		0	0			Parti	three years: iculars Hig	BSE gh (Rs.) Low (R	E (Rs.) A	Average (Rs.)	High (Rs.)	NSE Low (Rs.)	Average (Rs.)
Sr. Particulars No. 1 I Revenue from Operations II Other Income	30.06.2023 31. (Un-audited) (A	.03.2023 30.0 Audited) (Un-a	6.2022 31.03.202 (Audited) (Audited)	3 30.06.2023 (Un-audited)	31.03.2023 (Audited)	d Y 30.06.2022 (Un-audited)	31.03.2023 (Audited)	Public Total	pply Chain LLP	0	0			Parti	three years: iculars Hig * 295	BSE ah (Rs.) Low (R 5.00 31.40	E (Rs.) A 1	Average (Rs.) 103.32	High (Rs.) 295.00	NSE Low (Rs.) 29.90	Average (Rs.) 125.40
No. I Revenue from Operations II Other Income Gains on Tennination on 116	30.06.2023 31. (Un-audited) (A 39,174.40 37, 58.31 -	.03.2023 30.0 Audited) (Un-a ,606.89 30,3 -250.34 1	6.2022 31.03.202 (Audited) (Audited) (31.14 1,45,882.04 10.89 119.42	3 30.06.2023 (Un-audited) 8 39,378.77 2 58.31	31.03.2023 (Audited) 37,877.60 -250.34	i Y 30.06.2022 (Un-audited) 30,558.65 1 110.89	31.03.2023 (Audited) 1,46,830.23 119.42	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN	pply Chain LLP Sen En Mirz AAP-109	0 46120 :a Industrial Supply Cha	0			Parti 2023 2022 2021	three years: iculars Hit 3* 298 2 377 133 133	BSE Jh (Rs.) Low (F 5.00 31.40 9.75 125.20 8.50 42.95	(Rs.) A (Rs.) 1 0 2 i 7	Average (Rs.) 103.32 218.75 76.61	High (Rs.) 295.00 375.60 138.50	NSE Low (Rs.) 29.90 124.50 43.00	Average (Rs.) 125.40 217.40 75.18
No. I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other IND AS Other	30.06.2023 31. (Un-audited) (A 39,174.40 37, 58.31 - rs 144.11	.03.2023 30.0 Audited) (Un-a ,606.89 30,3 -250.34 1 317.12	6.2022 31.03.202 (Audited) (Audited) (31.14 1.45,882.04 (10.89 119.42) 71.07 531.60	3 30.06.2023 (Un-audited) 8 39,378.77 2 58.31 0 147.20	31.03.2023 (Audited) 37,877.60 -250.34 317.12	J Y 30.06.2022 (Un-audited) 30,558.65 1. 110.89 71.07	31.03.2023 (Audited) 1,46,830.23 119.42 533.31	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation	pply Chain LLP Sen En Mirz AAP-105 29.04.20	0 46120 ca Industrial Supply Cha 97 019	0 100%			Parti	three years: Hit iculars Hit 3* 298 2 377 1 133	BSE Jh (Rs.) Low (F 5.00 31.40 9.75 125.20 8.50 42.95	(Rs.) A (Rs.) 1 0 2 i 7	Average (Rs.) 103.32 218.75 76.61	High (Rs.) 295.00 375.60	NSE Low (Rs.) 29.90 124.50	Average (Rs.) 125.40 217.40
No. I I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II)	30.06.2023 31. (Un-audited) (A 39,174.40 37, 58.31 -	.03.2023 30.0 Audited) (Un-a ,606.89 30,3 -250.34 1 317.12	6.2022 31.03.202 (Audited) (Audited) (31.14 1,45,882.04 10.89 119.42	3 30.06.2023 (Un-audited) 8 39,378.77 2 58.31 0 147.20	31.03.2023 (Audited) 37,877.60 -250.34 317.12	J Y 30.06.2022 (Un-audited) 30,558.65 1. 110.89 71.07	31.03.2023 (Audited) 1,46,830.23 119.42	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office	pply Chain LLP Sen En Mirzz AAP-105 29.04.20 14/6, Civ	0 46120 a Industrial Supply Cha 97 019 vil Lines, Kanpur 208 001	0 100%			Parti 2023 2022 2021 2020	three years: Hig iculars Hig 3* 299 2 379 133 133 0 71	BSE Jh (Rs.) Low (R 5.00 31.40 9.75 125.20 8.50 42.95 80 27.35	(Rs.) A (Rs.) 1 0 2 i 7	Average (Rs.) 103.32 218.75 76.61	High (Rs.) 295.00 375.60 138.50	NSE Low (Rs.) 29.90 124.50 43.00	Average (Rs.) 125.40 217.40 75.18
No. Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses:	30.06.2023 31. (Un-audited) (A 39,174.40 37, 58.31 - rs 144.11 39,376.82 37,	.03.2023 30.0 Audited) (Un-a 606.89 30.3 -250.34 1 317.12 .673.67 30.5	6.2022 31.03.202 (Audited) (Audited) 331.14 1,45,882.00 10.89 119.42 71.07 531.60 113.10 1,46,533.10	3 30.06.2023 (Un-audited) 8 39,378.77 2 58.31 0 147.20 0 39,584.28	31.03.2023 (Audited) 37,877.60 -250.34 317.12 37,944.38	J Y 30.06.2022 (Un-audited) 30,558.65 1. 110.89 71.07 30,740.61 1	31.03.2023 (Audited) 1,46,830.23 119.42 533.31 1,47,482.96	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation	pply Chain LLP Sen En Mirzz AAP-105 29.04.20 14/6, Civ Wholesa	0 46120 ta Industrial Supply Cha 97 019 019 vii Lines, Kanpur 208 001 ale trade and commissior	0 100%			Parti 2023 2022 2021 2020 Sour	three years: Hit iculars Hit 3* 299 2 377 1 131 1 71. rce: www.bseindia.com, www.nseindia.com rce.	BSE Jh (Rs.) Low (R 5.00 31.40 9.75 125.20 8.50 42.95 80 27.35	(Rs.) A (Rs.) 1 0 2 i 7	Average (Rs.) 103.32 218.75 76.61	High (Rs.) 295.00 375.60 138.50	NSE Low (Rs.) 29.90 124.50 43.00	Average (Rs.) 125.40 217.40 75.18
No. Revenue from Operations I Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (+II) IV Expenses: a Cost of material consumed	30.06.2023 31. (Un-audited) (A 39,174.40 37, 58.31 - rs 144.11 39,376.82 37, 1,433.97 2,	.03.2023 30.0 Audited) (Un-z ,606.89 30,3 	6.2022 31.03.202 (Audited) (Audited) 31.14 1,45,882.04 10.89 119.42 71.07 531.60 113.10 1,46,533.10 87.41 11,400.90	3 30.06.2023 (Un-audited) 8 39,378.77 2 58.31 0 147.20 0 39,584.28 0 1,433.97	31.03.2023 (Audited) 37,877.60 -250.34 317.12 37,944.38 - 2,615.33	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 7 71.07 30,740.61 30,3487.41 1	31.03.2023 (Audited) 1,46,830.23 119.42 533.31 1,47,482.96 11,400.90	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities	pply Chain LLP Sen En Mirz 29.04.20 14/6, Ciù Wholesa motor ve	0 46120 2a Industrial Supply Cha 97 019 vil Lines, Kanpur 208 001 ale trade and commission ehicles and motorcycles	in LLP			Parti 2023 2022 2021 2020 Sour	three years: Hig iculars Hig 3* 299 2 379 133 133 0 71	BSE Jh (Rs.) Low (R 5.00 31.40 9.75 125.20 8.50 42.95 80 27.35	(Rs.) A (Rs.) 1 0 2 i 7	Average (Rs.) 103.32 218.75 76.61	High (Rs.) 295.00 375.60 138.50	NSE Low (Rs.) 29.90 124.50 43.00	Average (Rs.) 125.40 217.40 75.18
No. Revenue from Operations I Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade	30.06.2023 31. (Un-audited) (A 39,174.40 37, rs 144.11 39,376.82 37, 14,433.97 2, 19,922.53 32,	.03.2023 30.0 Audited) (Un-z ,606.89 30,3 	6.2022 31.03.202 (Audited) (Audited) 331.14 1,45,882.04 10.89 119.42 71.07 531.60 113.10 1,46,533.10 87.41 11,400.90 75.35 93,048.80	3 30.06.2023 (Un-audited) 8 39,378.77 2 58.31 0 147.20 0 39,584.28 	31.03.2023 (Audited) 37,877.60 -250.34 317.12 37,944.38 - 2,615.33 32,142.89	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 7 71.07 30,740.61 30,3487.41 12,475.35	31.03.2023 (Audited) 1,46,830.23 119.42 533.31 1,47,482.96 11,400.90 93,048.86	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office	pply Chain LLP Sen En Mirzz 29.04.20 14/6, Ch Wholesa motor ve Mr. Shuj	0 46120 ta Industrial Supply Cha 97 019 019 vii Lines, Kanpur 208 001 ale trade and commissior	in LLP			Parti 2023 2022 2021 2020 Sour * Till V.	three years: Hit iculars Hit i* 29 2 37 1 133) 71 ce: www.bseindia.com, www.nseindia.com 20th July, 2023 Any material development after the domentation 20th State	BSE gh (Rs.) Low (R 5.00 31.40 9.75 125.20 8.50 42.95 80 27.35 om Jate of the balance sh	(Rs.) A (Rs.) 1 10 2 i 7 i 5	Average (Rs.) 103.32 218.75 76.61 52.64	High (Rs.) 295.00 375.60 138.50 72.00 72.00	NSE 29.90 124.50 43.00 27.25	Average (Rs.) 125.40 217.40 75.18 52.99
No. Revenue from Operations I Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (+II) IV Expenses: a Cost of material consumed	30.06.2023 31. (Un-audited) (A 39,174.40 37, 58.31 - rs 144.11 39,376.82 37, 1,433.97 2, 19,922.53 32, -1,814.59 -14,	.03.2023 30.0 Audited) (Un-a .606.89 30.3 	6.2022 31.03.202 (Audited) (Audited) 31.14 1,45,882.04 10.89 119.42 71.07 531.60 113.10 1,46,533.10 87.41 11,400.90	3 30.06.2023 (Un-audited) 8 39,378.77 2 58.31 0 147.20 0 39,584.28 0 1,433.97 6 19,922.53 8 -1,814.59	31.03.2023 (Audited) 37,877.60 -250.34 317.12 37,944.38 - 2,615.33	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 7 71.07 30,740.61 30,487.41 1 12,475.35 4	31.03.2023 (Audited) 1,46,830.23 119.42 533.31 1,47,482.96 11,400.90	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities	pply Chain LLP Sen En Mirzz 29.04.20 14/6, Ch Wholesa motor ve Mr. Shuj	0 46120 ta Industrial Supply Cha 97 019 019 019 019 019 019 019 019 019 019	in LLP			Parti 2023 2022 2021 2020 Sour * Till V.	three years: Hig iculars Hig 3* 29: 2 37: 1 13: 0 71. ce: www.bseindia.com, www.nseindia.com, www.nsein	BSE ph (Rs.) Low (F 5.00 31.40 9.75 125.20 8.50 42.95 8.0 27.35 om Iate of the balance sh not arisen since the data 100	(Rs.) (Rs.) 1 10 2 1 7 5 5 5 5 5 5 6 6 6 6 6 7 5 5 5 5 5 5 5 5 5 5 5 5 5	Average (Rs.) 103.32 218.75 76.61 52.64	High (Rs.) 295.00 375.60 138.50 72.00 72.00	NSE 29.90 124.50 43.00 27.25 rch 31, 2023, ar	Average (Rs.) 125.40 217.40 75.18 52.99
No. Revenue from Operations I Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of	30.06.2023 31. (Un-audited) (A 39.174.40 37, 58.31 - rs 144.11 39.376.82 37, 1,433.97 2, 19.922.53 32, -1,814.59 -14,	.03.2023 30.0 Audited) (Un-a .606.89 30.3 	6.2022 31.03.202 udited) (Audited) 31.14 1,45,882.01 10.89 119.44 71.07 531.60 113.10 1,46,533.10 87.41 11,400.90 75.35 93,048.81 41.89 -25,807.10	3 30.06.2023 (Un-audited) 8 39,378.77 2 58.31 0 147.20 0 39,584.28 0 1,433.97 6 19,922.53 8 -1,814.59	31.03.2023 (Audited) 37,877.60 -250.34 317.12 37,944.38 2,615.33 32,142.89 -14,678.70	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 7 71.07 30,740.61 30,487.41 1 12,475.35 4	31.03.2023 (Audited) 1,46,830.23 119.42 533.31 1,47,482.96 11,400.90 93,048.86 -25,807.18	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners	Pply Chain LLP Sen En Mirzz 29.04.20 14/6, Ch Wholesa motor ve Mr. Shuj Mr. Albe Unlisted	0 46120 27 10 10 20 10 20 20 20 20 20 20 20 20 20 20 20 20 20	in LLP			Parti 2023 2022 2021 2020 Sour * Till V.	three years: iculars Hild y* 290 201 133 133 100 100 100 100 100 1	BSE ph (Rs.) Low (F 5.00 31.40 9.75 125.20 8.50 42.95 8.0 27.35 om Iate of the balance sh not arisen since the data 100	(Rs.) (Rs.) 1 10 2 1 7 5 5 5 5 5 5 6 6 6 6 6 7 5 5 5 5 5 5 5 5 5 5 5 5 5	Average (Rs.) 103.32 218.75 76.61 52.64	High (Rs.) 295.00 375.60 138.50 72.00 72.00	NSE 29.90 124.50 43.00 27.25 rch 31, 2023, ar	Average (Rs.) 125.40 217.40 75.18 52.99
No. Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade	30.06.2023 31. (Un-audited) (A 39,174.40 37. rs 144.11 39,376.82 37. 14,33.97 2, 19,922.53 32, -1,814.59 14, 1,289.85 1,	.03.2023 30.0 Audited) (Un-z 606.89 30.3 -250.34 1 317.12 .673.67 30.5 .615.33 3,4 .142.89 12,4 .678.70 .126.58 1,2	6.2022 31.03.202 (Audited) (Audited) 31.14 1.45.882.01 10.89 119.42 71.07 531.64 13.10 1.46.533.11 87.41 11.400.91 75.35 93.048.84 41.89 -25.807.11 49.60 4.836.24	3 30.06.2023 (Un-audited) 9378.77 2 58.31 0 147.20 0 39,584.28 0 1,433.97 6 19,922.53 8 -1,814.59 4 1,324.19	31.03.2023 (Audited) 37,877.60 -250.34 317.12 37,944.38 2,615.33 32,142.89 -14,678.70 1,155.72	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 7 71.07 30,740.61 30,487.41 12,475.35 41.89 1,267.81	31.03.2023 (Audited) 1.46,830.23 119.42 533.31 1.47,482.96 11,400.90 93,048.86 -25,807.18 4,986.35	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status	Pply Chain LLP Sen En Mirzz 29.04.20 14/6, Ch Wholesa motor ve Mr. Shuj Mr. Albe Unlisted	0 46120 ta Industrial Supply Cha 97 J19 vil Lines, Kanpur 208 001 ale trade and commission chicles and motorcycles ia Mirza (Representative rto Alvarez Hernandez inancial Information	0 100%			Parti 2023 2022 2021 2020 Sour * Till V.	three years: Hit iculars Hit b* 299 2 377 1 131 1 133 1 71 cce: www.bseindia.com, www.nseindia.com 20th July, 2023 Any material development after the d In the opinion of our Board, there have materially or adversely affect or are like liabilities:	BSE In (Rs.) Low (f 5.00 31.40 9.75 125.20 8.0 42.95 8.0 27.35 orn late of the balance sh not arisen since the dative of the dati	(Rs.) # (Rs.) # (0 2 7 5 5 5 5 5 6 6 6 6 6 6 7 5 5 5 6 6 6 6 7 5 5 6 6 6 7 5 5 6 6 6 7 7 5 5 6 6 7 7 5 5 6 7 7 5 5 6 7 7 5 5 6 7 7 5 7 7 5 7 7 5 7 7 7 7 7 7 7 7 7 7 7 7 7	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab	Average (Rs.) 125.40 217.40 75.18 52.99
No. I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs	30.06.2023 31. (Un-audited) (A 39.174.40 37. rs 144.11 - rs 144.11 - 19.92.53 22. 19.922.53 32. 1.814.59 -14. 1.289.85 1.	.03.2023 30.0 Audited) (Un-a 606.89 30.3 -250.34 1 317.12 673.67 30.5 615.33 3,4 ,142.89 12,4 ,678.70 1,126.58 1,2 -523.88 3	6.2022 31.03.202 (Audited) (Audited) 31.14 1.45.882.01 10.89 119.42 71.07 531.64 13.10 1.46.533.11 87.41 11.400.91 75.35 93.048.84 41.89 -25.807.11 44.89 -25.807.11 59.71 1,744.31	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 147.20 0 39.584.28 0 1,43.97 1 19.922.53 4 1,324.19 1 616.28	31.03.2023 (Audited) 37,877.60 -250.34 317.12 37,944.38 2,615.33 32,142.89 -14,678.70 1,155.72 524.60	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 7 71.07 30,740.61 3.487.41 1 12,475.35 41.89 1,267.81 359.73	31.03.2023 (Audited) 1,46,830.23 119.42 533.31 1,47,482.96 11,400.90 93,048.86 -25,807.18 4,986.35 1,745.73	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners	Pply Chain LLP Sen En Mirzz 29.04.20 14/6, Ch Wholesa motor ve Mr. Shuj Mr. Albe Unlisted	0 46120 97 019 vil Lines, Kanpur 208 001 ehicles and motorcycles ja Mirza (Representative rho Alvarez Hernandez inancial Information FY 2022-23	0 100%		2020-21	Parti 2023 2022 2021 2020 Sour * Till V.	three years: iculars i	BSE ph (Rs.) Low (R 5.00 31.40 9.75 125.20 8.50 42.95 80 27.35 oom Interface of the balance should be added by to affect our profitability of affect our profitabilit	Rs.) A (Rs.) A 1 0 2 5 5 5 5 5 5 5 5 5 5 5 5 5	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th ly financial result	High (Rs.) 1 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab	Average (Rs.) 125.40 217.40 75.18 52.99
No. Revenue from Operations I Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (HII) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses; finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and	30.06.2023 31. (Un-audited) (A 39.174.40 37. rs 144.11 - rs 144.11 - 19.92.53 22, 19.922.53 32, 1.814.59 -14, 1.289.85 1, 615.02	.03.2023 30.0 Audited) (Un-a 606.89 30.3 -250.34 1 317.12 673.67 30.5 615.33 3,4 ,142.89 12,4 ,678.70 1,126.58 1,2 -523.88 3	6.2022 31.03.202 (Audited) (Audited) 31.14 1.45.882.01 10.89 119.42 71.07 531.64 13.10 1.46.533.11 87.41 11.400.91 75.35 93.048.84 41.89 -25.807.11 49.60 4.836.24	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 147.20 0 39.584.28 0 1,43.97 1 19.922.53 4 1,324.19 1 616.28	31.03.2023 (Audited) 37,877.60 -250.34 317.12 37,944.38 2,615.33 32,142.89 -14,678.70 1,155.72	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 7 71.07 30,740.61 3.487.41 1 12,475.35 41.89 1,267.81 359.73	31.03.2023 (Audited) 1.46,830.23 119.42 533.31 1.47,482.96 11,400.90 93,048.86 -25,807.18 4,986.35	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars	Pply Chain LLP Sen En Mirzz 29.04.20 14/6, Ch Wholesa motor ve Mr. Shuj Mr. Albe Unlisted	0 46120 97 019 vil Lines, Kanpur 208 001 ale trade and commission ale t	0 100%	(in	Lakhs.)	Parti 2023 2022 2021 2020 Sour * Till V.	three years: Hit iculars Hit b* 299 2 377 1 131 1 133 1 71 cce: www.bseindia.com, www.nseindia.com 20th July, 2023 Any material development after the d In the opinion of our Board, there have materially or adversely affect or are like liabilities:	BSE ah (Rs.) Low (F 5.00 31.40 3.75 125.20 3.50 42.95 .80 27.35 orn arisen since the data of the balance should be and the balance should be balance should be and the balance should be balance shou	Rs.) A (Rs.) A (0) 2 (7) 5 (1) 7 (1) 7	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th y financial result the website of th	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab	Average (Rs.) 125.40 217.40 75.18 52.99 ty circumstances that bility to pay our material e and Consolidated) were
No. Revenue from Operations I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses	30.06.2023 31. (Un-audited) (A 39,174.40 37, 58.31 - rs 144.11 39,376.82 37, 14,33.97 2, 19,922.53 32, -1,814.59 14, 1,289.85 1, 615.02 1, 23.20 1,	03.2023 30.0 udited) (Un-e. 606.89 30.3 -250.34 1 317.12 615.33 3,4 142.89 12,4 678.70 -126.58 1,2 -523.88 3 3,19.04 1,0	6.2022 31.03.202 (Audited) (Audited) 31.14 1.45.882.01 10.89 119.42 71.07 5531.66 13.11 1.46.533.11 13.10 1.46.533.11 13.10 1.46.533.11 14.65.35 11.400.90 75.35 93.048.84 41.89 -25.807.11 49.60 4.836.22 59.71 1.744.33 995.14 4.444.11	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 147.20 39.584.28 - 0 19.922.53 8 -1,814.59 4 1,324.19 1 6116.28 1 1,239.70	31.03.2023 (Audited) 37.877.60 -250.34 317.12 37.944.38 -2.615.33 32.142.89 -14.678.70 1,155.72 524.60 1,317.88	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 - 1,267.81 - 359.73 1,097.92	31.03.2023 (Audited) 1.46,830.23 	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital	Pply Chain LLP Sen En Mirzz 29.04.20 14/6, Ch Wholesa motor ve Mr. Shuj Mr. Albe Unlisted	0 46120 97 019 vil Lines, Kanpur 208 001 ehicles and motorcycles ja Mirza (Representative rho Alvarez Hernandez inancial Information FY 2022-23	0 100%	(in		Parti 2023 2022 2021 2020 Sour * Till V.	three years: iculars iculars ig* 29 377 37 29 20 377 133 20 71 ce: www.bseindia.com, www.nseindia.co 20th July, 2023 Any material development after the d In the opinion of our Board, there have materially or adversely affect or are like liabilities: After the close of the Financial Year end approved and is published hereinabove Our Company received in-principal app granted relaxation from application of R	BSE In (Rs.) Low (R 5.00 31.40 3.75 125.20 8.0 27.35 om 36.0 Atte of the balance sh not arisen since the da ly to affect our profitab ded March 31, 2023; th Troval from NSE and BS; ule 19(2) (b) of the Se	(Rs.) A (Rs.) A (Rs	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th y financial result the website of the e 9, 2023 and M	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth	Average (Rs.) 125.40 217.40 75.18 52.99 vy circumstances that bility to pay our material e and Consolidated) were her, our Company was
No. I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses	30.06.2023 31. (Un-audited) (A 39.174.40 37. rs 144.11 - rs 144.11 - 19.92.53 32, -1.814.59 -14, 1,289.85 1, -615.02 1,233.20 1, 10.450.43 10,	03.2023 30.0 uudited) (Un-a- 606.89 30.3 250.34 1 317.12 673.67 30.5 615.33 3.4 142.89 12.4 678.70 126.58 1.2 523.88 3 319.04 1.0 667.20 7.5	6.2022 31.03.202 (Audited) (Audited) 31.14 1.45.882.01 10.89 119.42 71.07 531.66 13.10 1.46.533.10 87.41 11.400.91 75.35 93.048.86 41.89 -25.807.11 41.89 -25.807.11 595.71 1.744.33 95.14 4.444.11 04.87 38,765.01	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 39.584.28 0 39.584.28 0 1.43.97 0 1.43.97 4 1.324.19 1 616.28 1 1.239.70 7 10.453.92	31.03.2023 (Audited) 37.877.00 -250.34 317.12 37.944.38 2.615.33 32,142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 71.07 30,740.61 1 12,475.35 41.89 1,267.81 359.73 3,097.92 7,942.02	31.03.2023 (Audited) 1.46,830.23 119.42 553.31 1.47.482.96 11,400.90 93,048.86 -25,807.18 4,986.35 1.745.73 4,444.11 38,764.66	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars	Pply Chain LLP Sen En Mirzz 29.04.20 14/6, Ch Wholesa motor ve Mr. Shuj Mr. Albe Unlisted	0 46120 46120 46120 40120	0 100% in LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00	(in	Lakhs.) 52.00	Parti 2023 2022 2021 2020 Sour * Till V.	three years: iculars iticulars	BSE In (Rs.) Low (R 5.00 31.40 3.75 125.20 8.0 27.35 om 36.0 Atte of the balance sh not arisen since the da ly to affect our profitab ded March 31, 2023; th Troval from NSE and BS; ule 19(2) (b) of the Se	(Rs.) A (Rs.) A (Rs	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th y financial result the website of the e 9, 2023 and M	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth	Average (Rs.) 125.40 217.40 75.18 52.99 vy circumstances that bility to pay our material e and Consolidated) were her, our Company was
No. I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses f Depreciation and stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses Total Expenses (IV)	30.06.2023 31. (Un-audited) (A 39.174.40 37. rs 144.11 39.376.82 37. 1.433.97 2. 1.9.922.53 32. 1.289.85 1. 1.289.85 1. 1.233.20 1. 10.450.43 10. 33.130.41 33.	03.2023 30.0 uudited) (Un-a. 6606.89 30.3 250.34 1 317.12 673.67 30.5 615.33 3.4 142.89 12.4 678.70 126.58 1.2 523.88 3 319.04 1.0 667.20 7.9 716.22 26.6	6.2022 31.03.202 (Audited) (Audited) 11.14 1.45,882.00 10.89 119.42 71.07 531.64 113.10 1.46,533.10 87.41 11,400.91 75.35 93,048.88 41.89 -25,807.11 41.89 -25,807.11 95.14 4,444.11 04.87 38,765.01 13.97 1.28,432.31	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 147.20 0 39,584.28 0 147.20 0 39,584.28 0 1,433.97 6 1-9,922.53 4 1,324.19 1 616.28 1 1,239.70 7 10,453.92 1 33,176.00	31.03.2023 (Audited) 37.877.60 -250.34 37.912 37.944.38 2.615.33 32.142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28 33.769.00	j Y 30.06.2022 (Un-audited) 30.558.65 1 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 - 3,597.73 1,097.92 7,942.02 26,672.13	31.03.2023 (Audited) 1.46,830.23 	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year	Pply Chain LLP Sen En Mirzz 29.04.20 14/6, Ch Wholesa motor ve Mr. Shuj Mr. Albe Unlisted	0 46120	0 100% in LLP I trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42	(in	Lakhs.) 52.00 14.70 169.72 9.14	Parti 2023 2022 2021 2020 Sour * Till V.	three years: iculars iticulars	BSE In (Rs.) Low (f 5.00 31.40 9.75 125.20 8.0 27.35 om 242 of the balance sh not arisen since the daily to affect our profitab ded March 31, 2023; th 1.72.32 orou af from NSE and BS 1.2023; th 1. The same is also ava roval from NSE and BS 1.2023; th 212 (20) (b) of the Se 2.2822/1 dated July 18	(Rs.) A (1) 1 (0) 2 (1) 7 (1) 5 (1) 5 (1) 5 (1) 5 (1) 7 (1) 7 (Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th y financial result the website of the e 9, 2023 and Mi ontracts (Regulat	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth	Average (Rs.) 125.40 217.40 75.18 52.99 vy circumstances that bility to pay our material e and Consolidated) were her, our Company was
No. I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses	30.06.2023 31. (Un-audited) (A 39.174.40 37. rs 144.11 39.376.82 37. 1.433.97 2. 1.9.922.53 32. 1.289.85 1. 1.289.85 1. 1.233.20 1. 10.450.43 10. 33.130.41 33.	03.2023 30.0 uudited) (Un-a. 6606.89 30.3 250.34 1 317.12 673.67 30.5 615.33 3.4 142.89 12.4 678.70 126.58 1.2 523.88 3 319.04 1.0 667.20 7.9 716.22 26.6	6.2022 31.03.202 (Audited) (Audited) 31.14 1.45.882.01 10.89 119.42 71.07 531.66 13.10 1.46.533.10 87.41 11.400.91 75.35 93.048.86 41.89 -25.807.11 41.89 -25.807.11 595.71 1.744.33 95.14 4.444.11 04.87 38,765.01	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 147.20 0 39,584.28 0 147.20 0 39,584.28 0 1,433.97 6 1-9,922.53 4 1,324.19 1 616.28 1 1,239.70 7 10,453.92 1 33,176.00	31.03.2023 (Audited) 37.877.00 -250.34 317.12 37.944.38 2.615.33 32,142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28	j Y 30.06.2022 (Un-audited) 30.558.65 1 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 - 3,597.73 1,097.92 7,942.02 26,672.13	31.03.2023 (Audited) 146.830.23 119.42 533.31 147.482.96 11,400.90 93,048.86 -25.807.16 4,986.35 1,745.73 4,444.11 38,764.66 1,28.583.43	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted)	Pply Chain LLP Sen En Mirzz 29.04.20 14/6, Ch Wholesa motor ve Mr. Shuj Mr. Albe Unlisted	0 46120 46120 97 97 97 99 91 91 91 92 92 92 92 92 92 92 92 92 92	0 100% in LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V.	three years: iculars iculars ig* 29 377 37 29 20 377 133 20 71 ce: www.bseindia.com, www.nseindia.co 20th July, 2023 Any material development after the d In the opinion of our Board, there have materially or adversely affect or are like liabilities: After the close of the Financial Year end approved and is published hereinabove Our Company received in-principal app granted relaxation from application of R	BSE In (Rs.) Low (f 5.00 31.40 9.75 125.20 8.0 27.35 om 242 of the balance sh not arisen since the daily to affect our profitab ded March 31, 2023; th 1.72.32 orou af from NSE and BS 1.2023; th 1. The same is also ava roval from NSE and BS 1.2023; th 212 (20) (b) of the Se 2.2822/1 dated July 18	(Rs.) A (1) 1 (0) 2 (1) 7 (1) 5 (1) 5 (1) 5 (1) 5 (1) 7 (1) 7 (Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th y financial result the website of the e 9, 2023 and Mi ontracts (Regulat	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth	Average (Rs.) 125.40 217.40 75.18 52.99 vy circumstances that bility to pay our material e and Consolidated) were her, our Company was
No. I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses Total Expenses (IV) V Profit / (loss) before excep-	30.06.2023 31. (Un-audited) (A 39.174.40 37. rs 144.11 39.376.82 37. 1.433.97 2. 1.9.922.53 32. 1.289.85 1. 1.289.85 1. 1.233.20 1. 10.450.43 10. 33.130.41 33.	03.2023 30.0 uudited) (Un-a. 6606.89 30.3 250.34 1 317.12 673.67 30.5 615.33 3.4 142.89 12.4 678.70 126.58 1.2 523.88 3 319.04 1.0 667.20 7.9 716.22 26.6	6.2022 31.03.202 (Audited) (Audited) 11.14 1.45,882.00 10.89 119.42 71.07 531.64 113.10 1.46,533.10 87.41 11,400.91 75.35 93,048.88 41.89 -25,807.11 41.89 -25,807.11 95.14 4,444.11 04.87 38,765.01 13.97 1.28,432.31	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 147.20 0 39,584.28 0 147.20 0 39,584.28 0 1,433.97 6 1-9,922.53 4 1,324.19 1 616.28 1 1,239.70 7 10,453.92 1 33,176.00	31.03.2023 (Audited) 37.877.60 -250.34 37.912 37.944.38 2.615.33 32.142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28 33.769.00	j Y 30.06.2022 (Un-audited) 30.558.65 1 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 - 3,597.73 1,097.92 7,942.02 26,672.13	31.03.2023 (Audited) 146.830.23 119.42 533.31 147.482.96 11,400.90 93,048.86 -25.807.16 4,986.35 1,745.73 4,444.11 38,764.66 1,28.583.43	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year	Pply Chain LLP Sen En Mirzz 29.04.20 14/6, Ch Wholesa motor ve Mr. Shuj Mr. Albe Unlisted	0 46120 46120 4	0 100% in LLP I trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42	(in	Lakhs.) 52.00 14.70 169.72 9.14	Parti 2023 2022 2021 2020 Sour * Till V.	three years: iculars iticulars	BSE In (Rs.) Low (f 5.00 31.40 7.5 125.20 8.0 27.35 om 36.0 late of the balance sh not arisen since the da liv to affect our profitab ded March 31, 2023; th . The same isalso ava roval from NSE and BS tule 19(2) (b) of the Se (28922/1 dated July 18 scribed by SEBI from	(Rs.) A (Rs.) A (Rs	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th iy financial result the website of the e 9, 2023 and Mi ontracts (Regulat ime: N.A.	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth	Average (Rs.) 125.40 217.40 75.18 52.99 vy circumstances that bility to pay our material e and Consolidated) were her, our Company was
No. I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses (IV) V Profit / (loss) before excep- tional items and tax (III-IV)	30.06.2023 31. (Un-audited) (A 39.174.40 37. rs 144.11 39.376.82 37. 1.433.97 2. 1.9.922.53 32. 1.289.85 1. 1.289.85 1. 1.233.20 1. 10.450.43 10. 33.130.41 33.	03.2023 30.0 uudited) (Un-a. 6606.89 30.3 250.34 1 317.12 673.67 30.5 615.33 3.4 142.89 12.4 678.70 126.58 1.2 523.88 3 319.04 1.0 667.20 7.9 716.22 26.6	6.2022 31.03.202 (Audited) (Audited) 11.14 1.45,882.00 10.89 119.42 71.07 531.64 113.10 1.46,533.10 87.41 11,400.91 75.35 93.048.84 41.89 -25,807.11 41.89 -25,807.11 59.71 1.744.33 95.14 4,444.11 04.87 38,765.01 13.97 1.28,432.33	3 30.06.2023 (Un-audited) 39,378.77 2 58.31 0 147.20 0 39,584.28 0 1,433.97 6 19,922.53 4 1,324.19 1 616.28 1 1,239.70 7 10,453.92 1 33,176.00 9 6,408.28	31.03.2023 (Audited) 37.877.60 -250.34 37.912 37.944.38 2.615.33 32.142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28 33.769.00	j Y 30.06.2022 (Un-audited) 30.558.65 1 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 - 3,597.73 1,097.92 7,942.02 26,672.13	31.03.2023 (Audited) 146.830.23 119.42 533.31 147.482.96 11,400.90 93,048.86 -25.807.16 4,986.35 1,745.73 4,444.11 38,764.66 1,28.583.43	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted)	pply Chain LLP Sen En Mirz; APP-105 29.04.20 14/6, Ch Wholess motor ve Mr. Shuj; Mr. Alber Unlisted Fi	0 4612	0 100% in LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V.	three years: iculars i	BSE In (Rs.) Low (f 5.00 31.40 7.5 125.20 8.0 27.35 om 36.0 late of the balance sh not arisen since the da liv to affect our profitab ded March 31, 2023; th . The same isalso ava roval from NSE and BS tule 19(2) (b) of the Se (28922/1 dated July 18 scribed by SEBI from	(Rs.) A (Rs.) A (Rs	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th iy financial result the website of the e 9, 2023 and Mi ontracts (Regulat ime: N.A.	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth	Average (Rs.) 125.40 217.40 75.18 52.99 vy circumstances that bility to pay our material e and Consolidated) were her, our Company was
No. Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other IIII Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses (IV) V Profit / (loss) before excep- tional items and tax (III-IV) VI Exceptional Items VII Share of Profit / Loss) of Associates and Joint Ventures	30.06.2023 31. (Un-audited) (A 39.174.40 37, 58.31 - rs 144.11 39.376.82 37, 93.376.82 37, 14.33.97 2, 19.922.53 32, -1.814.59 14, 1.289.85 1, 615.02 1, 2.33.20 1, 10.450.43 10, 33.130.41 33, 6.246.41 3, -9.19	03.2023 30.0 uudited) (Un-a 606.89 30.3 250.34 1 317.12 615.33 3.4 142.89 12.4 678.70 126.58 1.2 523.88 3 319.04 1,0 667.20 7,9 716.22 26.6 957.45 3.8 	6.2022 31.03.202 (Audited) 31.14 1,45,882.01 10.89 119.42 71.07 531.68 13.10 1,46,533.11 87.41 11,400.91 75.35 93,048.84 41.89 -25,807.11 49.60 4,836.24 59.71 1,744.33 95.14 4,444.11 04.87 38,765.01 13.97 1,28,432.33 99.13 18,100.79	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 39.584.28 0 39.584.28 0 147.20 0 39.584.28 0 147.20 6 19.922.53 8 -1,814.59 4 1,324.19 1 616.28 1 1,239.70 7 10.453.92 1 33.176.00 9 6,408.28 0 -9.19	31.03.2023 (Audrted) 37.877.60 -250.34 317.12 37.944.38 2.615.33 32.142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28 33.769.00 4,175.39	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 - 1,267.81 - 359.73 1,097.92 7,942.02 26,672.13 4,068.49 -	31.03.2023 (Audited) [46,830.23] 119.42 533.31 [47,482.96 11,400.90 93,048.86 -25,807.18 4,986.35 1,745.73 4,444.11 38,764.66 [.28,583.43 18,899.53 	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted)	pply Chain LLP Sen En Mirz; APP-105 29.04.20 14/6, Ch Wholess motor ve Mr. Shuj; Mr. Alber Unlisted Fi	0 46120 46120 97 97 97 99 91 91 91 92 92 92 92 92 92 92 92 92 92	0 100% in LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V.	three years: iculars i	BSE In (Rs.) Low (f 5.00 31.40 7.5 125.20 8.0 27.35 om 36.0 late of the balance sh not arisen since the da liv to affect our profitab ded March 31, 2023; th . The same isalso ava roval from NSE and BS tule 19(2) (b) of the Se (28922/1 dated July 18 scribed by SEBI from	(Rs.) A (Rs.) A (Rs	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th iy financial result the website of the e 9, 2023 and Mi ontracts (Regulat ime: N.A.	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth	Average (Rs.) 125.40 217.40 75.18 52.99 Any circumstances that willy to pay our material evand Consolidated) were here, our Company was vide its letter no.
No. Revenue from Operations I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses f Depreciation and amortization expenses g Other Expenses Total Expenses (IV) V V Profit / (loss) before excep- tional items and tax (III-IV) VI Exceptional Items VII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Profit / (loss) before tax	30.06.2023 31. (Un-audited) (A 39.174.40 37, 58.31 - rs 144.11 39.376.82 37, 93.376.82 37, 14.33.97 2, 19.922.53 32, -1.814.59 14, 1.289.85 1, 615.02 1, 2.33.20 1, 10.450.43 10, 33.130.41 33, 6.246.41 3, -9.19	03.2023 30.0 uudited) (Un-a 606.89 30.3 250.34 1 317.12 615.33 3.4 142.89 12.4 678.70 126.58 1.2 523.88 3 319.04 1,0 667.20 7,9 716.22 26.6 957.45 3.8 	6.2022 31.03.202 (Audited) (Audited) 31.14 1.45.882.00 10.89 119.42 71.07 531.66 13.10 1.46.533.10 87.41 11.400.98 75.35 93.048.86 41.89 -25.807.11 41.89 -25.807.11 49.60 4,836.24 595.71 1,744.3 995.14 4,444.1 04.87 38,765.01 13.97 1.28.432.3 99.13 18,100.75	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 39.584.28 0 39.584.28 0 147.20 0 39.584.28 0 147.20 6 19.922.53 8 -1,814.59 4 1,324.19 1 616.28 1 1,239.70 7 10.453.92 1 33.176.00 9 6,408.28 0 -9.19	31.03.2023 (Audrted) 37.877.60 -250.34 317.12 37.944.38 2.615.33 32.142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28 33.769.00 4,175.39	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 - 1,267.81 - 359.73 1,097.92 7,942.02 26,672.13 4,068.49 -	31.03.2023 (Audited) 146.830.23 119.42 533.31 147.482.96 11,400.90 93.048.86 25,807.18 4,986.35 1,745.73 4,444.11 38,764.66 1,28,583.43 18,699.53	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted)	pply Chain LLP Sen En Mirz; AAP-105 29.04.20 1446; CiV Wholesa motor ve Mr. Shuj Mr. Albe: Unlisted Fi	0 4612	0 100% in LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years:	BSE In (Rs.) Low (f 5.00 31.40 7.5 125.20 8.0 27.35 om 36.0 late of the balance sh not arisen since the da liv to affect our profitab ded March 31, 2023; th . The same isalso ava roval from NSE and BS tule 19(2) (b) of the Se (28922/1 dated July 18 scribed by SEBI from	(Rs.) A (Rs.) A (Rs	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th iy financial result the website of the e 9, 2023 and Mi ontracts (Regulat ime: N.A.	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth	Average (Rs.) 125.40 217.40 75.18 52.99 Ny circumstances that illity to pay our material e and Consolidated) were her, our Company was vide its letter no. Sd/- Shuja Mirza
No. Revenue from Operations I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses f Depreciation and amortization expenses g Other Expenses Total Expenses (IV) V V Profit / (loss) before excep- tional items and tax (III-IV) VI Exceptional Items VII Share of Profit / Loss) of Associates and Joint Ventures VIII Profit / (loss) before tax (V-VI-VII)	30.06.2023 31. (Un-audited) (A 39.174.40 37, 58.31 - rs 144.11 39.376.82 37, 93.376.82 37, 14.33.97 2, 19.922.53 32, -1.814.59 14, 1.289.85 1, 615.02 1, 2.33.20 1, 10.450.43 10, 33.130.41 33, 6.246.41 3, -9.19	03.2023 30.0 uudited) (Un-a 606.89 30.3 250.34 1 317.12 615.33 3.4 142.89 12.4 678.70 126.58 1.2 523.88 3 319.04 1,0 667.20 7,9 716.22 26.6 957.45 3.8 	6.2022 31.03.202 (Audited) 31.14 1,45,882.01 10.89 119.42 71.07 531.68 13.10 1,46,533.11 87.41 11,400.91 75.35 93,048.84 41.89 -25,807.11 49.60 4,836.24 59.71 1,744.33 95.14 4,444.11 04.87 38,765.01 13.97 1,28,432.33 99.13 18,100.79	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 39.584.28 0 39.584.28 0 147.20 0 39.584.28 0 147.20 6 19.922.53 8 -1,814.59 4 1,324.19 1 616.28 1 1,239.70 7 10.453.92 1 33.176.00 9 6,408.28 0 -9.19	31.03.2023 (Audrted) 37.877.60 -250.34 317.12 37.944.38 2.615.33 32.142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28 33.769.00 4,175.39	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 - 1,267.81 - 359.73 1,097.92 7,942.02 26,672.13 4,068.49 -	31.03.2023 (Audited) [46,830.23] 119.42 533.31 [47,482.96 11,400.90 93,048.86 -25,807.18 4,986.35 1,745.73 4,444.11 38,764.66 [.28,583.43 18,899.53 	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total.Income Profit for the Year EPS (Basic & Diluted) Net Assets Value	pply Chain LLP Sen En Mirz; APP-105 29.04.20 14/6, Ch Wholess motor ve Mr. Shuj: Mr. Alber Unlisted Fi	0 46120 46120 47 47 46120 46120 47 47 47 47 47 47 47 47 47 47 47 47 47	0 100% in LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years: iculars i	BSE In (Rs.) Low (f 5.00 31.40 7.5 125.20 8.0 27.35 om 36.0 late of the balance sh not arisen since the da liv to affect our profitab ded March 31, 2023; th . The same isalso ava roval from NSE and BS tule 19(2) (b) of the Se (28922/1 dated July 18 scribed by SEBI from	(Rs.) A (Rs.) A (Rs	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th iy financial result the website of the e 9, 2023 and Mi ontracts (Regulat ime: N.A.	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth	Average (Rs.) 125.40 217.40 75.18 52.99 Any circumstances that willy to pay our material evand Consolidated) were here, our Company was vide its letter no.
No. Revenue from Operations I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses Total Expenses (IV) V VI Exceptional Items VII Share of Profit (Loss) of Associates and Joint Ventures VIII Profit / (Loss) before tax (IV-V-VI) IX Tax Expenses	30.06.2023 31. (Un-audited) (A 39.174.40 37. 58.31 - rs 144.11 39.376.82 37. 19.922.53 32. -1,814.59 14. 1,233.20 1. 10,450.43 10. 33,130.41 33. 6.255.60 3.	03.2023 30.0 uudited) (Un-a. 606.89 30.3 250.34 1 317.12 615.33 3.4 142.89 124.4 678.70 126.58 1.2 523.88 3 319.04 1.0 667.20 7.9 716.22 26.6 957.45 3.8 -10.90 -0.95 3.8	6.2022 31.03.202 (Audited) (Audited) 31.14 1.45.882.01 10.89 119.42 71.07 5531.68 13.10 1.46.533.11 87.41 11.400.90 75.35 93.048.84 41.89 -25.807.11 496.60 4.836.24 595.71 1.744.33 995.14 4.444.11 04.87 38.766.01 13.97 1.28.432.33 99.13 18.100.79 -10.90 -10.90	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 147.20 2 58.31 0 39.584.28 0 147.20 0 147.20 0 147.20 1 19.922.53 8 -1,814.59 4 1,324.19 1 616.28 1 1,239.70 7 10.453.92 1 33,176.00 9 6,408.28 0 -9.19 9 6,417.47	31.03.2023 (Audited) 37.877.60 -250.34 317.12 37.944.38 2.615.33 32.142.89 -14.678.70 1.155.72 524.60 1.317.88 10.691.28 33.769.00 4.175.39 -10.90 4.186.29	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 . 1,267.81 1,097.92 7,942.02 26,672.13 2,606.49 .	31.03.2023 (Audited) [46,830.23] 119.42 533.31 147.482.96 -25,807.18 4,986.35 1,745.73 4,444.11 38,764.66 1,28,583.43 18,899.53 -10.90 -10.90	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Lissued, Subscribed and Paid-up Equit	pply Chain LLP Sen En Mirz; AAP-105 29.04.20 1446, City Wholesa motor ve Mr. Shuji Mr. Albei Unlisted Fi	0 46120 46120 46120 47 97 19 97 19 19 40 40 40 40 40 40 40 40 40 40 40 40 40	0 100%	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years:	BSE In (Rs.) Low (f 5.00 31.40 7.5 125.20 8.0 27.35 om 36.0 late of the balance sh not arisen since the da liv to affect our profitab ded March 31, 2023; th . The same isalso ava roval from NSE and BS tule 19(2) (b) of the Se (28922/1 dated July 18 scribed by SEBI from	(Rs.) A (Rs.) A (Rs	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th ly financial result the website of the e 9, 2023 and Mi ontracts (Regulat ime: N.A. ITED	High (Rs.) I 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth 57 by the SEBI	Average (Rs.) 125.40 217.40 75.18 52.99 Py circumstances that will to pay our material and Consolidated) were her, our Company was vide its letter no. Shuja Mirza Managing Director
No. Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other IIII Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses (IV) V Profit / (loss) before excep- tional items and tax (III-IV) VI Exceptional Items VII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Profit / (loss) before tax (V-V-IVII) IX Tax Expenses (I (1) Current Tax	30.06.2023 31. (Un-audited) (A 39.174.40 37. 58.31 - rs 144.11 39.376.82 37. 19.927.53 32. -1,814.59 -14. 1,289.85 1. 615.02 1. 10,450.43 10. 33,130.41 33. 6,246.41 3. -9.19 - 6,255.60 3. 1,635.01 -	03.2023 30.0 uudited) (Un-a. 6606.89 30.3 250.34 1 317.12 673.67 30.5 615.33 3.4 142.89 12.4 678.70 126.58 1.2 523.88 3 319.04 1.0 667.20 7.9 7.16.22 266 957.45 3.8 	6.2022 31.03.202 (Audited) 31.14 1,45,882.00 10.89 119.4; 71.07 531.60 13.10 1,46,533.10 87.41 11,400.9 75.35 93,048.8 41.89 -25,807.11 49.60 4,836.20 59.71 1,744.3; 95.14 4,444.1 04.87 38,765.0 13.97 1,28,432.3; 99.13 18,110.079 -10.90 999.13 18,111.60	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 147.20 0 39.584.28 0 147.20 0 19.92.53 8 -1,814.59 4 1,324.19 1 616.28 1 1,239.70 7 10,453.92 1 33,176.00 9 6,417.47 9 6,417.47 0 -9.19 9 6,417.47	31.03.2023 (Audited) 37.877.60 -250.34 37.944.38 2.615.33 32.142.89 -14.678.70 1,155.72 524.60 1,317.88 10.6691.28 33.769.00 4,175.39 -10.90 4,186.29 -10.90 4,186.29 -10.90	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 1,267.81 1,097.92 7,942.02 26,672.13 4,068.49 4,068.49 1,308.16	31.03.2023 (Audited) 146.80.23 119.42 553.31 1.47.482.96 11,400.90 93,048.86 -25,807.18 4,396.35 1.745.73 4,444.11 38,764.66 1,28,583.43 18,899.53 -10.90 18,910.43 4,791.94	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equit Shareholding Pattern	pply Chain LLP Sen En Mirz; AAP-105 29.04.20 1446, City Wholesa motor ve Mr. Shuji Mr. Albei Unlisted Fi	0 4612	0 100%	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years:	BSE In (Rs.) Low (f 5.00 31.40 7.5 125.20 8.0 27.35 om 36.0 late of the balance sh not arisen since the da liv to affect our profitab ded March 31, 2023; th . The same isalso ava roval from NSE and BS tule 19(2) (b) of the Se (28922/1 dated July 18 scribed by SEBI from	(Rs.) A (Rs.) A (Rs	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th ly financial result the website of the e 9, 2023 and Mi ontracts (Regulat ime: N.A. ITED	High (Rs.) I 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth 57 by the SEBI	Average (Rs.) 125.40 217.40 75.18 52.99 Py circumstances that will to pay our material and Consolidated) were her, our Company was vide its letter no. Shuja Mirza Managing Director
No. Revenue from Operations I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses f Depreciation and amortization expenses g Other Expenses Total Expenses (IV) V V Profit / (toss) before excep- tional items and tax (III-IV) VI Exceptional Items VIII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Tax Expenses (1) Current Tax (1) Current Tax	30.06.2023 31. (Un-audited) (A 39,174.40 37, 58.31 - 57 144.11 39,376.82 37, 143.37 2, 19,922.53 32, -1,814.59 -14, 1,289.85 1, -615.02 1, 23,3130.41 33, 6,246.41 3, -9.19 6,255.60 3, -1,635.01 - 66.72 -	03.2023 30.0 uadited) (Un-a 606.89 30.3 250.34 1 317.12 673.67 30.5 126.58 1.2 523.88 3 319.04 1.0 667.20 7.9 716.22 266 957.45 3.8 -10.90 -10.90 -2 266.80 1.2 147.64 -2 -2 -2 -2 -2 -2 -2 -2 -2 -2	6.2022 31.03.202 (Audited) 31.14 1,45,882.01 10.89 119.4; 71.07 531.66 113.10 1,46,533.11 87.41 11,400,9 75.35 93,048.8 41.89 -25,807.11 49.60 4,836.2 59.71 1,744.3 95.14 4,444.1 04.87 38,765.0 13.97 1,28,432.3 99.13 18,100.76 99.13 18,111.60 	3 30.06.2023 (Un-audited) 39,378.77 2 58.31 0 147.20 0 39,584.28 0 1,43.97 6 19,922.53 1 616.28 1 1,239.70 7 10,453.92 1 33,176.00 9 6,408.28 0 -9.19 9 6,417.47 0 1,675.48 6 68.72	31.03.2023 (Audited) 37.877.60 -250.34 37.944.38 2.615.33 32,142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28 33.769.00 4,175.39 -10.90 4,186.29 -10.90 4,186.29	j Y 30.06.2022 (Un-audited) 30.556.65 1 110.89 71.07 30,740.61 1 12,475.35 41.89 1,267.81 1 359.73 1,097.92 7,942.02 26,672.13 2,4068.49 1 4,068.49 1 1,308.16 47.50	31.03.2023 (Audited) [46,830.23 119.42 533.311 [47,482.96 	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equit Shareholding Pattern Promoter's Group	pply Chain LLP Sen En Mirzz AAP-105 29.04.20 14/6, City Wholesa motor ve Mr. Shuji Mr. Albee Uniisted Fi	0 46120 46120 46120 47 97 97 97 919 911 Lines, Kanpur 208 001 ehicles and motorcycles a Mirza (Representative rto Alvarez Hernandez inancial Information FY 2022-23 (in Lakhs.) 52.00 11.19 0 (20.94) NA NA NA Capital Information Not Applicable Not Applicable Not Applicable REDTAPE Limited	0 100% in LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA NA NA	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years: iculars Hit y 29 2377 133 297 208 209 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 207 207 207 207 207 207 207	BSE th (Rs.) Low (F 5.00 31.40 3.75 125.20 3.60 42.95 80 27.35 om Intervention Mate of the balance sh not arisen since the data by to affect our profitab ded March 31, 2023; th The same is also ava roval from NES and B5 tule 19(2) (b) of the Se /28922/1 dated July 18 scribed by SEBI from DIRECTORS OF REDT DIRECTORS OF REDT	Rs.) A (Rs.) A (Rs.	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th the website of the system of the system intracts (Regulat ime: N.A. ITED	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth 57 by the SEBI	Average (Rs.) 125.40 217.40 75.18 52.99 Ny circumstances that illity to pay our material e and Consolidated) were her, our Company was vide its letter no. Sd/- Shuja Mirza
No. Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other IIII Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses (IV) V Profit / (loss) before excep- tional items and tax (III-IV) VI Exceptional Items VII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Profit / (loss) before tax (V-VI-VII) IX Tax Expenses (1) Current Tax	30.06.2023 31. (Un-audited) (A 39,174.40 37, 58.31 - 57 144.11 39,376.82 37, 143.37 2, 19,922.53 32, -1,814.59 -14, 1,289.85 1, -615.02 1, 23,3130.41 33, 6,246.41 3, -9.19 6,255.60 3, -1,635.01 - 66.72 -	03.2023 30.0 uadited) (Un-a 606.89 30.3 250.34 1 317.12 673.67 30.5 126.58 1.2 523.88 3 319.04 1.0 667.20 7.9 716.22 266 957.45 3.8 -10.90 -10.90 -2 266.80 1.2 147.64 -2 -2 -2 -2 -2 -2 -2 -2 -2 -2	6.2022 31.03.202 (Audited) 31.14 1,45,882.00 10.89 119.4; 71.07 531.60 13.10 1,46,533.10 87.41 11,400.9 75.35 93,048.8 41.89 -25,807.11 49.60 4,836.20 59.71 1,744.3; 95.14 4,444.1 04.87 38,765.0 13.97 1,28,432.3; 99.13 18,110.079 -10.90 999.13 18,111.60	3 30.06.2023 (Un-audited) 39,378.77 2 58.31 0 147.20 0 39,584.28 0 1,43.97 6 19,922.53 1 616.28 1 1,239.70 7 10,453.92 1 33,176.00 9 6,408.28 0 -9.19 9 6,417.47 0 1,675.48 6 68.72	31.03.2023 (Audited) 37.877.60 -250.34 37.944.38 2.615.33 32.142.89 -14.678.70 1,155.72 524.60 1,317.88 10.6691.28 33.769.00 4,175.39 -10.90 4,186.29 -10.90 4,186.29 -10.90	j Y 30.06.2022 (Un-audited) 30.556.65 1 110.89 71.07 30,740.61 1 12,475.35 41.89 1,267.81 1 359.73 1,097.92 7,942.02 26,672.13 2,4068.49 1 4,068.49 1 1,308.16 47.50	31.03.2023 (Audited) 146.80.23 119.42 553.31 1.47.482.96 11,400.90 93,048.86 -25,807.18 4,396.35 1.745.73 4,444.11 38,764.66 1,28,583.43 18,899.53 -10.90 18,910.43 4,791.94	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equit Shareholding Pattern Promoters & Promoter's Group Public	pply Chain LLP Sen En Mirzz AAP-105 29.04.20 14/6, City Wholesa motor ve Mr. Shuji Mr. Albee Uniisted Fi ity Shares Cagital Numl	0 4612	0 100% iin LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA NA NA NA	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years: iculars Hit y 29 2377 133 297 208 209 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 207 207 207 207 207 207 207	BSE th (Rs.) Low (F 5.00 31.40 3.75 125.20 3.60 42.95 80 27.35 om Intervention Mate of the balance sh not arisen since the data by to affect our profitab ded March 31, 2023; th The same is also ava roval from NES and B5 tule 19(2) (b) of the Se /28922/1 dated July 18 scribed by SEBI from DIRECTORS OF REDT DIRECTORS OF REDT	Rs.) A (Rs.) A (Rs.	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th the website of the system of the system intracts (Regulat ime: N.A. ITED	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth 57 by the SEBI	Average (Rs.) 125.40 217.40 75.18 52.99 Py circumstances that will to pay our material and Consolidated) were her, our Company was vide its letter no. Shuja Mirza Managing Director
No. Revenue from Operations I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total ncome (+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses Total Expenses (IV) V VI Exceptional Items VII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Tax Expenses (1) Current Tax (2) Deferred Tax X Profit or the period (VIII-IX)	30.06.2023 31. (Un-audited) (A 39,174.40 37, 58.31 - 57 144.11 39,376.82 37, 143.37 2, 19,922.53 32, -1,814.59 -14, 1,289.85 1, -615.02 1, 23,3130.41 33, 6,246.41 3, -9.19 6,255.60 3, -1,635.01 - 66.72 -	03.2023 30.0 uadited) (Un-a 606.89 30.3 250.34 1 317.12 673.67 30.5 126.58 1.2 523.88 3 319.04 1.0 667.20 7.9 716.22 266 957.45 3.8 -10.90 -10.90 -2 266.80 1.2 147.64 -2 -2 -2 -2 -2 -2 -2 -2 -2 -2	6.2022 31.03.202 (Audited) 31.14 1,45,882.01 10.89 119.4; 71.07 531.66 113.10 1,46,533.11 87.41 11,400,9 75.35 93,048.8 41.89 -25,807.11 49.60 4,836.2 59.71 1,744.3 95.14 4,444.1 04.87 38,765.0 13.97 1,28,432.3 99.13 18,100.76 99.13 18,111.60 	3 30.06.2023 (Un-audited) 39,378.77 2 58.31 0 147.20 0 39,584.28 0 1,43.97 6 19,922.53 1 616.28 1 1,239.70 7 10,453.92 1 33,176.00 9 6,408.28 0 -9.19 9 6,417.47 0 1,675.48 6 68.72	31.03.2023 (Audited) 37.877.60 -250.34 37.944.38 2.615.33 32,142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28 33.769.00 4,175.39 -10.90 4,186.29 -10.90 4,186.29	j Y 30.06.2022 (Un-audited) 30.556.65 1 110.89 71.07 30,740.61 1 12,475.35 41.89 1,267.81 1 359.73 1,097.92 7,942.02 26,672.13 2,4068.49 1 4,068.49 1 1,308.16 47.50	31.03.2023 (Audited) [46,830.23 119.42 533.311 [47,482.96 	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equit Shareholding Pattern Promoter's Group Public Total	pply Chain LLP Sen En Mirzz AAP-105 29.04.20 14/6, City Wholesa motor ve Mr. Shuji Mr. Albee Uniisted Fi ity Shares Cagital Numl	0 46120 46120 46120 47 97 97 97 919 911 Lines, Kanpur 208 001 ehicles and motorcycles a Mirza (Representative rto Alvarez Hernandez inancial Information FY 2022-23 (in Lakhs.) 52.00 11.19 0 (20.94) NA NA NA Capital Information Not Applicable Not Applicable Not Applicable REDTAPE Limited	0 100% in LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA NA NA	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years: iculars Hit y 29 2377 133 297 208 209 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 207 207 207 207 207 207 207	BSE th (Rs.) Low (F 5.00 31.40 3.75 125.20 3.60 42.95 80 27.35 om Intervention Mate of the balance sh not arisen since the data by to affect our profitab ded March 31, 2023; th The same is also ava roval from NES and B5 tule 19(2) (b) of the Se /28922/1 dated July 18 scribed by SEBI from DIRECTORS OF REDT DIRECTORS OF REDT	Rs.) A (Rs.) A (Rs.	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th the website of the system of the system intracts (Regulat ime: N.A. ITED	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth 57 by the SEBI	Average (Rs.) 125.40 217.40 75.18 52.99 Py circumstances that will to pay our material and Consolidated) were her, our Company was vide its letter no. Shuja Mirza Managing Director
No. Revenue from Operations I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses f Depreciation and amortization expenses g Other Expenses Total Expenses (IV) V V Profit / (loss) before excep- tional items and tax (III-IV) VI Exceptional Items VII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Profit / (loss) before tax (V-V-VII) IX Tax Expenses (1) Current Tax (2) Deferred Tax X Profit for the period (VIII-IX) XI Other comprehensive income, net of income tax a Items that will not be	30.06.2023 31. (Un-audited) (A 39.174.0 37. 14.03 37. 14.11 39.376.82 37. 14.33.97 2. 14.33.97 2. 1.9.922.53 32. 1.9.922.53 32. 1.9.922.53 32. 1.9.922.53 32. 1.0.925.33 32. 1.233.20 1. 10.450.43 10. 33.130.41 33. 6.246.41 3. - 9.9.19 6.255.60 3. 1.635.01 68.72 - 4.551.87 3.	03.2023 30.0 uudited) (Un-a. 606.89 30.3 250.34 1 317.12 673.67 30.5 615.33 3.4 142.89 12.4 678.70 126.58 1.2 523.88 3 319.04 1.0 667.20 7.9 716.22 266 957.45 3.8 	6.2022 31.03.202 (Audited) 31.14 1,45,882.01 10.89 119.4; 71.07 531.66 113.10 1,46,533.11 87.41 11,400,9 75.35 93,048.8 41.89 -25,807.11 49.60 4,836.2 59.71 1,744.3 95.14 4,444.1 04.87 38,765.0 13.97 1,28,432.3 99.13 18,100.76 99.13 18,111.60 	3 30.06.2023 (Un-audited) 39,378.77 2 58.31 0 147.20 0 39,584.28 0 1,433.97 6 19,922.53 8 1,324.19 1 616.28 1 1,239.70 7 10,453.92 1 33,176.00 9 6,408.28 0 -9.19 9 6,417.47 0 1,675.48 6 68.72 5 4,673.27	31.03.2023 (Audited) 37.877.60 -250.34 37.944.38 2.615.33 32,142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28 33.769.00 4,175.39 -10.90 4,186.29 -10.90 4,186.29	j Y 30.06.2022 (Un-audited) 30.556.65 1 110.89 71.07 30,740.61 1 12,475.35 41.89 1,267.81 1 359.73 1,097.92 7,942.02 26,672.13 2,4068.49 1 4,068.49 1 1,308.16 47.50	31.03.2023 (Audited) [46,830.23 119.42 533.311 [47,482.96 	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equit Shareholding Pattern Promoters & Promoter's Group Public	pply Chain LLP Sen En Mirzz AAP-105 29.04.20 14/6, City Wholesa motor ve Mr. Shuji Mr. Albee Uniisted Fi ity Shares Cagital Numl	0 46120 46120 46120 47 97 97 97 919 911 Lines, Kanpur 208 001 ehicles and motorcycles a Mirza (Representative rto Alvarez Hernandez inancial Information FY 2022-23 (in Lakhs.) 52.00 11.19 0 (20.94) NA NA NA Capital Information Not Applicable Not Applicable Not Applicable REDTAPE Limited	0 100% iin LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA NA NA NA	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years: iculars Hit y 29 2377 133 297 208 209 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 207 207 207 207 207 207 207	BSE th (Rs.) Low (F 5.00 31.40 3.75 125.20 3.60 42.95 80 27.35 om Intervention Mate of the balance sh not arisen since the data by to affect our profitab ded March 31, 2023; th The same is also ava roval from NES and B5 tule 19(2) (b) of the Se /28922/1 dated July 18 scribed by SEBI from DIRECTORS OF REDT DIRECTORS OF REDT	Rs.) A (Rs.) A (Rs.	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th the website of the system of the system intracts (Regulat ime: N.A. ITED	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth 57 by the SEBI	Average (Rs.) 125.40 217.40 75.18 52.99 Py circumstances that will to pay our material and Consolidated) were her, our Company was vide its letter no. Shuja Mirza Managing Director
No. Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses (IV) V Profit / (loss) before excep- tional items and tax (III-IV) VI Exceptional Items VII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Profit / (loss) before tax (V-V-IVII) IX Tax Expenses (1) Current Tax (2) Deferred Tax X Profit for the period (VIII-IX) XI Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss	30.06.2023 31. (Un-audited) (A 39.174.40 37, 58.31	03.2023 30.0 uudited) (Un-a. 606.89 30.3 250.34 1 317.12 673.67 30.5 615.33 3.4 142.89 12.4 678.70 126.58 1.2 523.88 3 319.04 1.0 667.20 7.9 716.22 266 957.45 3.8 	6.2022 31.03.202 (Audited) 31.14 1,45,882.01 10.89 119.4; 71.07 531.66 113.10 1,46,533.11 87.41 11,400.9 75.35 93.048.81 41.89 -25,807.11 49.60 4,836.24 59.71 1,744.3 95.14 4,444.1 04.87 38,765.01 13.97 1,28,432.3 99.13 18,110.71 99.13 18,111.66 69.51 4,600.01 47.50 -95.44 77.12 13,607.11	3 30.06.2023 (Un-audited) 39,378.77 2 58.31 0 147.20 0 39,584.28 0 1,433.97 6 19,922.53 8 1,324.19 1 616.28 1 1,239.70 7 10,453.92 1 33,176.00 9 6,408.28 0 -9.19 9 6,417.47 0 1,675.48 6 68.72 5 4,673.27	31.03.2023 (Audited) 37.877.60 -250.34 37.944.38 2.615.33 32.142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28 33.769.00 4,175.39 -10.99 4,186.29 -4,186.29 -149.18 3,454.73	j Y 30.06.2022 (Un-audited) 30.558.65 1 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 - 3,597.73 1,097.92 7,942.02 26,672.13 2,6672.13 1 4,068.49 - 1,308.16 - 47.50 2,807.83	31.03.2023 (Audited) 1.46,800.23 119.42 553.3.1 1.47.482.96 11,400.90 93,048.86 -25,807.18 4,986.35 1.745.73 4,444.11 38,764.66 1,28,583.43 18,899.53 -10.90 18,910.43 4,791.94 -96.79 14,215.28	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equit Shareholding Pattern Promoter's Group Public Total Joint Venture: N.A.	pply Chain LLP Sen En Mirz; APP-105 29.04.20 14/6, Civ Wholesa motor ve Mr. Shuj: Mr. Alber Unlisted Fi	0 4612	0 100% iin LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA NA NA NA	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years: iculars Hit y 29 2377 133 297 208 209 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 207 207 207 207 207 207 207	BSE th (Rs.) Low (F 5.00 31.40 3.75 125.20 3.60 42.95 80 27.35 om Intervention Mate of the balance sh not arisen since the data by to affect our profitab ded March 31, 2023; th The same is also ava roval from NES and B5 tule 19(2) (b) of the Se /28922/1 dated July 18 scribed by SEBI from DIRECTORS OF REDT DIRECTORS OF REDT	Rs.) A (Rs.) A (Rs.	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th the website of the system of the system intracts (Regulat ime: N.A. ITED	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth 57 by the SEBI	Average (Rs.) 125.40 217.40 75.18 52.99 Py circumstances that will to pay our material and Consolidated) were her, our Company was vide its letter no. Sd/ Shuja Mirza Managing Director
No. Revenue from Operations I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses Total Expenses (IV) V V Profit / (loss) before excep- tional items and tax (III-IV) VI Exceptional Items VII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Profit / (loss) before tax (V-V-VI) IX Tax Expenses (1) Current Tax (2) Deferred Tax X Profit for the period (VIII-IX) XI Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b <td>30.06.2023 31. 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Furth 57 by the SEBI</td> <td>Average (Rs.) 125.40 217.40 75.18 52.99 Py circumstances that will to pay our material and Consolidated) were her, our Company was vide its letter no. Sd/ Shuja Mirza Managing Director</td>	30.06.2023 31. 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Sd/ Shuja Mirza Managing Director
No. Revenue from Operations I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses f Depreciation and amortization expenses g Other Expenses Total Expenses (IV) V V Profit / (toss) before excep- tional items and tax (III-IV) VI Exceptional Items VIII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Profit / (toss) before tax (V-VI-VII) IX Tax Expenses (1) Current Tax (2) Deferred Tax X Profit for the period (VIII-IX) XI Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to pr XII	30.06.2023 31. (Un-audited) (A 39.174.40 37, 58.31	03.2023 30.0 uudited) (Un-a 606.89 30.3 250.34 1 317.12 673.67 30.5 615.33 3.4 142.89 12.4 678.70 126.58 1.2 523.88 3 319.04 1.0 667.20 7.9 716.22 266 957.45 3.8 	6.2022 31.03.202 (Audited) 31.14 1,45,882.01 10.89 119.4; 71.07 531.66 113.10 1,46,533.11 87.41 11,400.9 75.35 93.048.81 41.89 -25,807.11 49.60 4,836.24 59.71 1,744.3 95.14 4,444.1 04.87 38,765.01 13.97 1,28,432.3 99.13 18,110.71 99.13 18,111.66 69.51 4,600.01 47.50 -95.44 77.12 13,607.11	3 30.06.2023 (Un-audited) 39,378.77 2 58.31 0 39,584.28 0 39,584.28 0 147.20 0 39,584.28 1 143.97 1 616.28 1 1,239.70 7 10,453.92 1 33,176.00 9 6,417.47 0 -9.19 9 6,417.47 0 1,675.48 6 68.72 5 4,673.27 0 -211.83	31.03.2023 (Audited) 37.877.60 -250.34 37.944.38 2.615.33 32.142.89 -14.678.70 1,155.72 524.60 1,317.88 10.691.28 33.769.00 4,175.39 -10.99 4,186.29 -4,186.29 -149.18 3,454.73	j Y 30.06.2022 (Un-audited) 30.556.65 1 30.556.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 - 3,597.73 1,097.92 7,942.02 26,672.13 2,6672.13 1 4,068.49 - 1,308.16 - 47.50 2,807.83 872.17 -	31.03.2023 (Audited) 1.46,800.23 119.42 553.3.1 1.47.482.96 11,400.90 93,048.86 -25,807.18 4,986.35 1.745.73 4,444.11 38,764.66 1,28,583.43 18,899.53 -10.90 18,910.43 4,791.94 -96.79 14,215.28	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equit Issued, Subscribed and Paid-up Equit Joint Venture: N A. OTHER GROUP COMPANY:	pply Chain LLP Sen En Mirzz 20.04.20 1446, Civ Wholesa motor ve Mr. Shuj Mr. Albee Fi	0 46120 46120 46120 46120 46120 97 719 10 19 40 40 40 40 40 40 40 40 40 40 40 40 40	0 100% iin LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA NA NA NA	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years: iculars Hit y 29 2377 133 297 208 209 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 207 207 207 207 207 207 207	BSE th (Rs.) Low (F 5.00 31.40 3.75 125.20 3.60 42.95 80 27.35 om Intervention Mate of the balance sh not arisen since the data by to affect our profitab ded March 31, 2023; th The same is also ava roval from NES and B5 tule 19(2) (b) of the Se /28922/1 dated July 18 scribed by SEBI from DIRECTORS OF REDT DIRECTORS OF REDT	Rs.) A (Rs.) A (Rs.	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th the website of the system of the system intracts (Regulat ime: N.A. ITED	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth 57 by the SEBI	Average (Rs.) 125.40 217.40 75.18 52.99 Py circumstances that will to pay our material and Consolidated) were her, our Company was vide its letter no. Sd/ Shuja Mirza Managing Director
No. Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other IIII Total Income (I+II) IV Expenses: a Cost of material consumed b b Purchase of Stock-In-Trade c c Change in inventories of d d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f f Depreciation and amortization expenses g Q Other Expenses (IV) V V Profit / (loss) before excep- tional items and tax (III-IV) VI VII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Profit / (loss) before tax (V-VI-VII) IX Tax Expenses (1) Current Tax (2) Deferred Tax X Profit or the period (VIII-IX) XI Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will be reclassified to XII Total Comprehensive Income for the period (X+XI)	30.06.2023 31. (Un-audited) (A 39.174.40 37. 58.31 - rs 144.11 39.376.82 37. 9.3076.82 37. 19.922.53 32. -1,814.59 14. 1,289.85 1. 615.02 1. 10.450.43 10. 33.10.41 33. 6.246.41 3. -9.19 - 6.255.60 3. -211.83 -1. -211.83 -1. -211.83 -1.	.03.2023 30.0 .04dited) (Un-z .606.89 30.3 .250.34 1 .317.12 .615.33 .615.33 3.4 .412.89 12.4 .615.33 3.4 .412.89 12.4 .678.70 .1 .678.70 .1 .667.87 .1 .678.70 .1 .667.20 .7 .667.20 .7 .716.22 .26.6 .957.45 .8 .10.90 .2 .10.90 .2 .0826.80 1.2 .147.84 .2 .085.04 .8 .204.35 .3,5	6.2022 31.03.202 (Audited) (Audited) 31.14 1.45.882.01 10.89 119.42 71.07 531.68 71.07 531.64 71.07 531.64 71.07 531.63 87.41 11.400.90 75.35 93.048.84 41.89 -25.807.11 495.04 4.836.20 59.71 1.744.33 995.14 4.444.11 04.87 38.765.01 13.97 1.28.432.33 99.13 18.110.62 69.51 4.600.01 47.50 -95.44 77.12 13.607.11 77.12 13.607.11 77.12 13.607.11 72.17 -234.00 72.17 -234.00	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 147.20 2 58.31 0 39.584.28 0 147.20 0 19.922.53 8 -1,814.59 4 1,324.19 1 616.28 1 1,239.70 7 10.453.92 1 33,176.00 9 6,408.28 0 -9.19 9 6,417.47 0 1.675.48 6 68.72 5 4,461.44 5 4,461.44	31.03.2023 (Audrted) 37.877.60 -250.34 317.12 37.944.38 2.615.33 32.142.89 -14.678.70 1.155.72 524.60 1.317.88 10.691.28 33.769.00 4.175.39 -10.90 4.186.29 -8880.73 -149.18 3.345.73 -149.18 3.455.74	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 . 1,267.81 . 359.73 1,097.92 7,942.02 . 26,672.13 1 4,068.49 . 1,308.16 . 47.50 2,807.83 872.17 . 3,680.00 .	31.03.2023 (Audited) [46,830.23] 119.42 533.31 [47,482.96 25,807.18 4,986.35 1,745.73 4,444.11 38,764.66 [28,583.43 18,899.53 -10.90 -10.90 18,910.43 -25,20 -10.90 -13,912.28	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity Total Joint Venture: N.A. OTHER GROUP COMPANY:	pply Chain LLP Sen En Mirz; APP-105 29.04.20 14/6, CitA Wholesa motor ve Mr. Shuji Mr. Alber Fi	0 46120 46120 46120 46120 46120 46120 46120 47 19 47 19 19 48 47 48 48 48 49 49 49 49 49 49 49 49 49 49 49 49 49	0 100% iin LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA NA NA NA	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years: iculars Hit y 29 2377 133 297 208 209 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 207 207 207 207 207 207 207	BSE th (Rs.) Low (F 5.00 31.40 3.75 125.20 3.60 42.95 80 27.35 om Intervention Mate of the balance sh not arisen since the data by to affect our profitab ded March 31, 2023; th The same is also ava roval from NES and B5 tule 19(2) (b) of the Se /28922/1 dated July 18 scribed by SEBI from DIRECTORS OF REDT DIRECTORS OF REDT	Rs.) A (Rs.) A (Rs.	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th the website of the system of the system intracts (Regulat ime: N.A. ITED	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth 57 by the SEBI	Average (Rs.) 125.40 217.40 75.18 52.99 Py circumstances that will to pay our material and Consolidated) were her, our Company was vide its letter no. Sd/ Shuja Mirza Managing Director
No. Revenue from Operations I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses finished goods, work-in- progress and Stock-in-Trade e Finance Costs f Depreciation and amortization expenses g Other Expenses (IV) V Profit / (loss) before excep- tional items and tax (III-IV) VI Exceptional Items VII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Profit / (loss) before tax (V-VI-VII) IX Deferer Tax X Profit for the period (VIII-IX) XI Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b b Items that will be reclassified to XIII Total Comprehensive Income	30.06.2023 31. (Un-audited) (A 39.174.40 37. 58.31 - rs 144.11 39.376.82 37. 9.3076.82 37. 19.922.53 32. -1,814.59 14. 1,289.85 1. 615.02 1. 10.450.43 10. 33.10.41 33. 6.246.41 3. -9.19 - 6.255.60 3. -211.83 -1. -211.83 -1. -211.83 -1.	.03.2023 30.0 .04dited) (Un-z .606.89 30.3 .250.34 1 .317.12 .615.33 .615.33 3.4 .412.89 12.4 .615.33 3.4 .412.89 12.4 .678.70 .1 .678.70 .1 .667.87 .1 .678.70 .1 .667.20 .7 .667.20 .7 .716.22 .26.6 .957.45 .8 .10.90 .2 .10.90 .2 .0826.80 1.2 .147.84 .2 .085.04 .8 .204.35 .3,5	6.2022 31.03.202 (Audited) 31.14 1,45,882.01 10.89 119.4; 71.07 531.60 87.41 11,402,832.01 13.10 1,45,832.01 13.10 1,45,833.11 87.41 11,400.9 59.71 11,404.31 95.14 4,444.11 49.60 4,836.24 59.71 1,744.31 95.14 4,444.11 104.87 38,765.01 13.97 1,28,432.31 99.13 18,110.61 999.13 18,111.61 69.51 4,600.01 47.50 -954.41 772.17 -234.00	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 0 147.20 2 58.31 0 39.584.28 0 147.20 0 19.922.53 8 -1,814.59 4 1,324.19 1 616.28 1 1,239.70 7 10.453.92 1 33,176.00 9 6,408.28 0 -9.19 9 6,417.47 0 1.675.48 6 68.72 5 4,461.44 5 4,461.44	31.03.2023 (Audited) 37.877.60 -250.34 37.944.38 2.615.33 32.142.89 -14.678.70 1,155.72 524.60 1,317.88 10.6691.28 33.769.00 4,175.39 -10.90 4,186.29 -10.90 4,186.29 -14.91.8 3,3454.73 -1,085.04 -1,085.04	j Y 30.06.2022 (Un-audited) 30.558.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 . 1,267.81 . 359.73 1,097.92 7,942.02 . 26,672.13 1 4,068.49 . 1,308.16 . 47.50 2,807.83 872.17 . 3,680.00 .	31.03.2023 (Audited) [46,830.23 119.42 553.31 147.482.96 11,400.90 93,048.86 -25,807.18 4,396.35 1,745.73 4,444.11 38,764.66 [28,583.43 18,899.53 -10.90 18,910.43 -4,791.94 -96.79 14,215.28	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equity Total Joint Venture: N.A. OTHER GROUP COMPANY: CIN Date of Incorporation	pply Chain LLP Sen En Mirzz AAP-105 29.04.20 14/6, City Wholesa motor ve Mr. Shuji Mr. Alber Unlisted Fi ity Shares Cagital ity	0 46120 46120 46120 47 97 97 97 919 911 Lines, Kanpur 208 001 ehicles and motorcycles a Mirza (Representative rto Alvarez Hernandez inancial Information FY 2022-23 (in Lakhs.) 52.00 11.19 0 (20.94) NA NA Capital Information Not Applicable Not Applicable Not Applicable ber of Equity Shares REDTAPE Limited to Alvarev Hernandez a International Limited UP1979PLC004821 979	0 100%	(in	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years: iculars Hit y 29 2377 133 297 208 209 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 207 207 207 207 207 207 207	BSE th (Rs.) Low (F 5.00 31.40 3.75 125.20 3.60 42.95 80 27.35 om Intervention Mate of the balance sh not arisen since the data by to affect our profitab ded March 31, 2023; th The same is also ava roval from NES and B5 tule 19(2) (b) of the Se /28922/1 dated July 18 scribed by SEBI from DIRECTORS OF REDT DIRECTORS OF REDT	Rs.) A (Rs.) A (Rs.	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th the website of the system of the system intracts (Regulat ime: N.A. ITED	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth 57 by the SEBI	Average (Rs.) 125.40 217.40 75.18 52.99 Py circumstances that will to pay our material and Consolidated) were her, our Company was vide its letter no. Sd/ Shuja Mirza Managing Director
No. Revenue from Operations I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses f Depreciation and amortization expenses g Other Expenses Total Expenses (IV) V V Profit / (toss) before excep- tional items and tax (III-IV) VI Exceptional Items VIII Share of Profit / (Loss) of Associates and Joint Ventures VIII Profit / (toss) before tax (V-VI-VII) IX Tax Expenses (1) Current Tax (2) Deferred Tax X Profit for the period (VIII-IX) XI Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will not be reclassified to profit or l	30.06.2023 31. (Un-audited) (A 39.174.40 37. 58.31 - rs 144.11 39.376.82 37. 9.3076.82 37. 19.922.53 32. -1,814.59 14. 1,289.85 1. 615.02 1. 10.450.43 10. 33.10.41 33. 6.246.41 3. -9.19 - 6.255.60 3. -211.83 -1. -211.83 -1. -211.83 -1.	.03.2023 30.0 .04dited) (Un-z .606.89 30.3 .250.34 1 .317.12 .615.33 .615.33 3.4 .412.89 12.4 .615.33 3.4 .412.89 12.4 .678.70 .1 .678.70 .1 .667.87 .1 .678.70 .1 .667.20 .7 .667.20 .7 .716.22 .26.6 .957.45 .8 .10.90 .2 .10.90 .2 .0826.80 1.2 .147.84 .2 .085.04 .8 .204.35 .3,5	6.2022 31.03.202 (Audited) (Audited) 31.14 1.45.882.01 10.89 119.42 71.07 531.60 13.11 1.45.882.01 10.89 119.42 71.07 531.60 13.12 1.46.533.11 87.41 11.400.91 75.35 93.048.81 41.89 -25.807.11 495.01 4.836.2 59.71 1.744.3 95.14 4.444.1 04.87 38.765.01 13.97 1.28.432.31 99.13 18.100.71 69.51 4.600.01 47.50 -95.44 77.12 13.607.11 77.12 13.607.12 49.29 13.373.11 49.29 13.373.11	3 30.06.2023 (Un-audited) 39.378.77 2 58.31 2 58.31 2 58.31 0 147.20 0 39.584.28 0 147.20 0 39.584.28 1 19.922.53 8 -1.814.59 4 1,324.19 1 616.28 1 1,239.70 7 10.453.92 9 6,408.28 9 6,407.477 9 6,417.47 0 -9.19 9 6,417.47 0 -9.19 9 6,417.47 0 -9.19 9 6,417.47 0 -2.11.83 5 4,461.44 3 2,765.03	31.03.2023 (Audrted) 37.877.60 -250.34 317.12 37.944.38 2.615.33 32.142.89 -14.678.70 1.155.72 524.60 1.317.88 10.691.28 33.769.00 4.175.39 -10.90 4.186.29 -8880.73 -149.18 3.345.73 -149.18 3.455.74	j Y 30.06.2022 (Un-audited) 30.556.65 1 110.89 71.07 30,740.61 1 3,487.41 12,475.35 41.89 - 3,487.41 12,475.35 41.89 - 3,587.73 1,097.92 7,942.02 2,66.72.13 4,068.49 - 1,308.16 - 47.50 2,807.83 872.17 - 3,680.00 2,765.03	31.03.2023 (Audited) [46.830.23 119.42 533.31 [47,482.96 -25.807.18 4,986.35 1,745.73 4,444.11 38,764.66 [28,583.43 -10.90 18,910.43 -4,791.94 -96.79 14,215.28 -234.00 -23,765.03	Public Total Subsidiary: Sen En Mirza Industrial Sup CIN Date of Incorporation Registered Office Business activities Name of Directors/Partners Listing Status Particulars Equity Share Capital Other Equity Total Income Profit for the Year EPS (Basic & Diluted) Net Assets Value Authorized Share Capital Issued, Subscribed and Paid-up Equit Issued, Subscribed and Paid-up Equit Joint Venture: N.A. OTHER GROUP COMPANY: CIN Date of Incorporation Registered Office	pply Chain LLP Sen En Mirzz 29.04.20 14/6, Ci 29.04.20 20.04	0 46120 46120 46120 46120 46120 47 97 019 vil Lines, Kanpur 208 001 elicaba and commission elicides and motorcycles ja Mirza (Representative rito Alvarez Hernandez inancial Information FY 2022-23 (in Lakhs.) 52.00 11.19 0 (20.94) 11.19 0 (20.94) NA Capital Information Not Applicable Not Applicable ber of Equity Shares REDTAPE Limited to Alvarev Hernandez a International Limited UP1979PLC004821 979 vii Lines, Kanpur 208 00	0 100% in LLP I trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA NA NA NA 17.42 10.0%	(in 1	Lakhs.) 52.00 14.70 169.72 9.14 NA	Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date	three years: iculars Hit y 29 2377 133 297 208 209 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 207 207 207 207 207 207 207	BSE In (Rs.) Low (f 5.00 31.40 7.5 125.20 8.0 27.35 om 36.0 late of the balance sh not arisen since the da ly to affect our profitab ded March 31, 2023; th . The same isalso ava roval from NSE and BS tule 19(2) (b) of the Se (28922/1 dated July 18 scribed by SEBI from	Rs.) A (Rs.) A (Rs.	Average (Rs.) 103.32 218.75 76.61 52.64 Financial Statem as a whole or th the website of the system of the system intracts (Regulat ime: N.A. ITED	High (Rs.) 295.00 375.60 138.50 72.00	NSE Low (Rs.) 29.90 124.50 43.00 27.25 rch 31, 2023, ar assets or our ab any (Standalone spectively. Furth 57 by the SEBI	Average (Rs.) 125.40 217.40 75.18 52.99 Py circumstances that will to pay our material and Consolidated) were her, our Company was vide its letter no. Shuja Mirza Managing Director
No. Revenue from Operations I Revenue from Operations II Other Income Gains on Tennination on 116 Lease Contracts - IND AS Other III Total Income (I+II) IV Expenses: a Cost of material consumed b Purchase of Stock-in-Trade c Change in inventories of d Employee Benefit Expenses f Depreciation and amortization expenses g Other Expenses Total Expenses (IV) V V Profit / (loss) before excep- tional items and tax (III-IV) VI Exceptional Items VIII Share of Profit/ (Loss) of Associates and Joint Ventures VIII Share of Profit / (loss) before tax (V-VI-VII) IX Tax Expenses i(1) Current Tax (2) Deferred Tax X Profit for the period (VIII-IX) XI Other comprehensive income, net of income tax a Items that will not be reclassified to profit or loss b Items that will not be reclassified to profit or loss c <td>30.06.2023 31. 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OTHER GROUP COMPANY: CIN Date of Incorporation</td> <td>pply Chain LLP Sen En Mirzz AP-105 29.04.20 1446, City Wholesa motor ve Mr. Shuji Mr. Alber Unlisted Fi</td> <td>0 46120 46120 46120 47 97 97 97 919 911 Lines, Kanpur 208 001 ehicles and motorcycles a Mirza (Representative rto Alvarez Hernandez inancial Information FY 2022-23 (in Lakhs.) 52.00 11.19 0 (20.94) NA NA Capital Information Not Applicable Not Applicable Not Applicable ber of Equity Shares REDTAPE Limited to Alvarev Hernandez a International Limited UP1979PLC004821 979</td> <td>0 100% iin LLP trade, except of of REDTAPE Limited) FY 2021-22 (in Lakhs.) 52.00 32.14 401.75 17.42 NA NA NA 17.42 17.42 NA NA 100%</td> <td>(in 1</td> <td>Lakhs.) 52.00 14.70 169.72 9.14 NA NA NA</td> <td>Parti 2023 2022 2021 2020 Sour * Till V. SIGN SIGN Date</td> <td>three years: iculars Hit y 29 2377 133 297 208 209 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 133 207 207 207 207 207 207 207 207</td> <td>BSE th (Rs.) 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	Financial Information											
Particulars	FY 2022-23	FY 2021-22	FY 2020-21									
	(in Lakhs.)	(in Lakhs.)	(in Lakhs.)									
Equity Share Capital	2764	2764	2406									
Other Equity	42760	40639	61312									
Total Income	63209	140284	104806									
Profit for the Year	2621	8557	738									
EPS (Basic & Diluted)	1.90	7.11	0.61									
Net Worth	45524	43403	63718									
/ 	Capital Information											
Authorized Share Capital Rs. 59,38,45,000 divided into 29,69,22,500 Equity Share												
	Face Value of Rs. 2/- each											
Issued, Subscribed and Paid-up Equity Shares Capital	Rs. 27,64,03,8	Rs. 27,64,03,800 divided into 13,82,01,900 Equity Share of										
	Face Value of F	Rs. 2/- each										
Shareholding Pattern	Number of Equity Shares	%										

Shareholding Pattern	Number of Equity Shares	%
Promoters & Promoter's Group	9,91,78,541	71.76
Public	3,90,23,359	28.24
Total	13,82,01,900	100.00

Q. Internal Risk Factors

The Company may face the following risk which relates to the business of Company and its subsidiary;

 Major fraud, lapses of internal control or system failures could adversely impact Company's business. Our reputation could also be adversely affected by significant fraud committed by our employees, agents, customers or third parties.
 Material changes in the regulations that govern us could cause our business to suffer and the price of our Equity Shares to decline. The Company is being governed by the various Indian Law and our operational activities are subject to supervision and regulation by statutor and regulatory authorities. Any material changes in the regulations that govern us could cause our business to suffer and the price of equity shares may decline.

iii A slowdown in economic growth in India could cause our business to suffer

Our performance and growth made bodie cause our basiss to suffer. Our performance and growth are dependent on the health of the indian economy. The economy could be adversely affected by various factors such as political or regulatory action, including adverse changes in liberalization policies, social disturbances, terrorist attacks and other acts of violence or war, natural calamities, interest rates, commodity and energy prices and various other factors. Any slowdown in the Indian econom may adversely impact our business and financial performance and the price of our Shares. The Indian securities markets are smaller than securities markets in more developed economies. Indian stock exchanges have in the past

experienced substantial fluctuations in the prices of listed securities. These exchanges have also experienced problems that have affected the experience abartation inductation in the process inside securities. These exchanges have also experience problem with the process that have all even the process of the securities of a dirac companies, such as temporary exchange closures, broker defaults, settlement delays and thement delays and thement delays and strikes by brokers. In addition, the governing bodies of the Indian stock exchanges have from time to time restricted securities from trading, limited price movements and restricted margin requirements. Further, disputes have occurred on occasion between listed companies and the Indian minute price investments and resultation magin requerientiats i uniter, uspaces have because on occasion between issee companies and the india stock exchanges and other regulatory bodies that, in some cases, have had a negative effect on market sentiment. If similar problems occur in the future, the market price and liquidity of the Shares could be adversely affected.

iv. Risk of change in market

We manufacture and sell paint and allied products for use in a broad range of industries. As a result, our performance may be affected by changes in the economic conditions and financial market conditions in regions where our Company conducts manufacturing and sales activities. Uncertainties in the business environment, such as disruptions of supply chains and changes in paint demand and raw material market conditions nave increased in recent years due to the pandemic, geopolitical issues and natural disasters and other factors around the world. Risk related to selling prices

We determine selling prices by taking into consideration various factors viz. raw material prices, customer needs, competitors pricing and other we determine seming proces by taking into consecution various raccols viz. Taw interena proces, costingentios pricing and outer factors. We takes actions to reduce vulnerability to fluctuations in raw material prices by monitoring raw material prices, diversifying and strategically selecting suppliers, and evaluating and using alternative materials that are less vulnerable to changes in raw material prices. However, it may not be possible to reduce the impact of raw material price increases on our earnings. We are also taking actions to maintain and increase our competitive advantage by selling high margin products, reinforcing support for sales channels, and establishing new channels. However, we may not be able to pass on raw material price increases to customers or there may be a delay in passing on prices due to competitive and other factors, which may result in decline in profit margins and there may be an adverse effect on the financial position and performance of the Compan

 Risks related to raw materials
 Procurement of raw materials: The COVID-19 pandemic has created significant risk concerning procurement of raw materials. Due to slowdo of economic activities, companies significantly reduced capacity utilization in order to control inventories. Some manufacturers of raw materials become dentated on the second se second sec Subsequently, production activities gradually resumed, which eased the mismatch in supply and demand to some extent. However, there is a Doubledgebing, production activities gradually readined, which eased the maniaction is supply and demand at some exercic nowever, there is possibility that the supply and demand balance of raw materials will remain tight. Price fluctuations of raw materials: Company depends greatly on petrochemical-based materials as raw materials because of the characteristic

of our products. Consequently, the prices of raw materials are affected by changes in the prices of crude oil. Crude oil prices are affected by various brouchs conception with the process of naminal and an encode by changes in the process of clube of process and encode by various factors that are intertwined, such as OPEC production volumes and natural gas market conditions, as well as geoplicitical risks. For the stable procurement of raw materials, our Group takes actions to reduce the risk of raw material price volatility such as by strengthening relationships with suppliers by concentrating on key suppliers of raw materials, using many areas for the production of raw materials and using long-term supply contrasts. However, these actions do not completely eliminate the impact of charge include in the process and of the pandemic. If raw matter prices increase suddenly and significantly, or if we cannot raise the prices of products in a timely and rational manner to pass on the increase raw material prices, our financial position and performance may be adversely affected.

vii. Change in Customer preferences

711.60 827.16

Demand for our products is greatly influenced by the preferences and needs of our customers and end users of our products. To achieve sustainable growth, we need to accurately understand the preferences and needs of customers and consumers and develop and sell attractive susainable growin, we need to accurately understand the preferences and needs of customers and considers and considers and considered and accurately analytic products from the standpoint of both innovations for existing products and the creation of new products. This involves various factors, such as our capabilities to develop and produce innovative products that meet the expectations of customers and consumers and the effectiveness of marketing activities, such as sales, advertising, and product life cycle management. Our Company's financial position and performance may be adversely affected if we fail to accurately forecast the demand for our products due to the inability to understand the preferences and needs of our customers and consumers, or if the creation of innovative product requires more expenses and time than expected

R. Outstanding litigations and defaults of the Company, promoters, directors or any of the group compar

The Company believes it is not involved in any legal proceedings and in the opinion of the Company, no proceedings are threatened, which may have a material adverse effect on the Company's business or Group Companies, financial position, profitability or results of operations. All legal proceedings a matchina dores of the control of the control of the second seco but the proceedings may be continued, prosecuted and enforced by or against the Resulting Company in the same manner and to the same extent as it would or might have been continued, prosecuted and enforced by or against the Demerged Company, as if the Scheme had not been made. The Resulting Company undertakes to have all legal or other proceedings initiated by or against the Demerged Company pertaining to the Demerged Undertaking, referred to in the aforesaid clause merged into its name and to have the same continued, prosecuted and enforced by or against the Resulting Company.

	Place Name	Name of Parties	Amount involved	Present status			
No			(Rs.In Lakhs)				
1	U.P - GZB - GANDHINAGAR (ONLINE)	JITENDER KUMAR	52.37	Accused Arrested and released on Bail by the court			
2	U.P - GZB - GANDHINAGAR (ONLINE)	MANPREET SINGH	7.81	Accused in under proce	ss of Arrest		
3	ORISSA - CUTTACK SGBL MALL	ad been issued by Court					
4	M.P - INDORE ARCADE (ONLINE)	NIKHIL PAL	3.91	Trial pending in court, N	ext date awaited		
5	KARNATAKA - BANGALORE - BANSHANKARI (ONLINE)	AJAY S/ JAYANTH S	1.25	Trial pending in court, N	ext date report is awaited		
6	DELHI - JANAKPURI	MOHIT KUMAR	2.75	Under Investigation			
7	KERALA - KOTTAYAM (ONLINE)	SHAMIL K SALIM	5.33	Under Investigation			
8	PUNJAB - TARAN TARAN						
9	J.P - GZB - MODINAGAR (ONLINE) SUNNI RAWAT 5.38 Under Investigation						
10	RAJASTHAN - JAIPUR - KESAR MALL (ONLINE)						
11	KERALA - EDAPALLY (ONLINE)						
IPF	RELATED LITIGATION:						
1	CS (Comm.) No. 727/2022 Mirza International Limited Vrs Apparels	Case under process					
2	Case No. 3453/2020 Mirza International Limited Vrs Dilip Sah		Case filed under Sec cheque dishonour of	tion 138 of the NI Act for Rs. 5,50,000/-	Case under process		
3	CC No. 6250/2021	District Court,	Case filed under Sec	tion 138	Case under process		
	Mirza International Limited Vrs		of the NI Act for cheq				
	Superb Life Associates Pvt. Ltd.		dishonour of Rs. 1,00),000/-			
	gations filed Against the Company						
Nil							