

SIGNORIA CREATION LIMITED		
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED		
(L18209RJ2019PLC066461)		
Balance Sheet as at 31st March, 2024		
Particulars	31-Mar-24	31-Mar-23
	Audited (Rs. In Lakhs)	Audited (Rs. In lakhs)
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	475.80	111.00
(b) Other Equity (Reserve and Surplus)	1,153.47	491.91
LIABILITIES		
Non-Current Liabilities		
(a) Financial liability		
(i) Borrowings	655.82	5.08
(ii) Trade payable	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(d) Other non-current liabilities	-	-
(c) Deferred Tax Liabilities (Net)	-	-
Current Liabilities		
(a) Financial liability		
(i) Borrowings	355.11	1,045.19
(ii) Trade payable	328.06	550.03
(iii) Other financial liabilities	-	-
(b) Other current liabilities	151.67	133.91
Total equity and liabilities	3,119.93	2,337.12
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	33.78	41.17
(b) Capital Work-in-progress	1,193.18	703.21
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	0.15	0.03
(f) Financial Assets	-	-
(i) Investments	41.67	-
(ii) Trade receivables	-	-
(iii) Loans & Advances	-	-
(iv) Other	-	-
(i) Deferred Tax assets (Net)	1.97	2.18
(j) Other non-current assets	13.32	5.80
Current assets		
(a) Inventories	407.93	386.53
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	1,178.59	1,145.24
(iii) Cash and cash equivalents	12.74	0.20
(iv) Bank balances other than (iii) above	-	-
(v) Loans & Advances	60.82	10.84
(vi) Other	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	175.78	41.92
Total assets	3,119.93	2,337.12

As per our report of even date

For Vinod Singhal & Co. LLP

Chartered Accountants

F.R.N. 005826C/C400276

Manish Khandelwal
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Date: 2024.05.20
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Manish Khandelwal
Partner

Mem No. 425013

Date: 20.05.2024

UDIN:-24425013BKAITE2118

Place: Jaipur

JITENDRA JAIN
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JITENDRA JAIN
Chief Financial Officer
PAN:- AAFPJ2578A

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SHEKHAR PAREEK
Company Secretary
PAN:- CZGPP5027B

For and on behalf of the Board

For SIGNORIA CREATION LIMITED

Vasudev Agarwal
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Date: 2024.05.20
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VASUDEV AGARWAL
Managing Director
(Din: 00178146)

MOHIT AGARWAL
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MOHIT AGARWAL
Director
(Din: 07501010)

SIGNORIA CREATION LIMITED
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED
(L18209RJ2019PLC066461)

Rs (in Lakhs) Except EPS

Statement of Audited Financial Results for the half Yearly and Year ended 2024

Particulars	Half Year Ended		Year Ended		Year Ended
	31-Mar-24	30-Sep-23	31-Mar-23	31-Mar-24	31-Mar-23
	Audited (Rs.)	Audited (Rs.)	Audited (Rs.)	Audited (Rs.)	Audited (Rs.)
I. Revenue from operations	1,301.46	652.85	1,444.10	1,054.21	1,914.02
II. Other Income	2.43	0.07	0.44	2.50	0.89
III. Total Income (I+II)	1,303.89	652.92	1,444.54	1,956.81	1,915.81
IV. Expenses:					
Cost of materials consumed	775.99	549.80	667.50	1,325.79	1,253.42
Changes in inventories	114.73	(138.29)	323.35	(23.55)	60.88
Employee benefits expenses	75.93	74.73	81.03	150.66	146.07
Finance Costs	47.36	15.77	24.09	63.13	57.40
Depreciation and amortization expenses	5.65	5.37	14.03	11.02	14.03
Other expenses	50.23	49.67	49.07	99.89	63.60
Total Expenses (IV)	1,069.89	557.05	1,159.07	1,626.94	1,595.40
V. Profit/(Loss) before exceptional items and tax (III - IV)	234.00	95.87	285.47	329.87	320.41
VI. Exceptional Items	-	-	-	-	-
VII. Profit/(Loss) before tax (V - VI)	234.00	95.87	285.47	329.87	320.41
VIII. Tax expense:					
(1) Current tax	64.67	24.13	71.85	88.80	82.50
(2) Deferred tax	(6.99)	7.20	-	0.21	(1.16)
IX. Profit/(Loss) from the period from continuing operations (VII - VIII)	176.32	64.54	213.62	240.86	239.07
X. Profit/(Loss) from discontinued operations	-	-	-	-	-
XI. Tax expense of discontinued operations	-	-	-	-	-
XII. Profit/(Loss) from Discontinued operations (after tax) (X - XI)	-	-	-	-	-
XIII. Profit/(Loss) for the period (IX + XII)	176.32	64.54	213.62	240.86	239.07
XIV. Other Comprehensive Income	-	-	-	-	-
(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items above (in (i))	-	-	-	-	-
(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items above (in (i))	-	-	-	-	-
XV. Total Comprehensive income for the period (XIII+XIV)	176.32	64.54	213.62	240.86	239.07
XVI. Earnings per equity share: (For continuing operations)					
(1) Basic	5.22	5.81	25.61	7.12	28.66
(2) Diluted	5.22	5.81	25.61	7.12	28.66
XVII. Earnings per equity share: (For discontinued operations)					
(1) Basic	-	-	-	-	-
(2) Diluted	-	-	-	-	-
XVIII. Earnings per equity share: (For discontinued and continuing operations)					
(1) Basic	5.22	5.81	25.61	7.12	28.66
(2) Diluted	5.22	5.81	25.61	7.12	28.66

- The Company's activities constitute a single business segment.
- The figures of the previous period / year have been regrouped / recast wherever considered necessary.
- The Above audited Financial results have been reviewed and approved by the Board of Directors at their respective Board meeting held on 20.05.2024

As per our report of even date
For Vinod Singhal & Co. LLP
Chartered Accountants
F.R N. 005826C/C400276

MANISH KHANDELWAL
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Manish Khandelwal
Partner
Mem No. 425013
Date: 20.05.2024
UDIN:- 24425013BKAITE2118
Place: Jaipur

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JITENDRA JAIN
Chief Financial Officer
PAN:- AAFPJ2578A

SHEKHAR PAREEK
Company Secretary
PAN:- CZGPP5027B

For and on behalf of the Board
For SIGNORIA CREATION LIMITED

Vasudev Agarwal
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Date: 2024.05.20
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VASUDEV AGARWAL
Managing Director
(Din: 00178146)

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MOHIT AGARWAL
Director
(Din: 07501010)

SIGNORIA CREATION LIMITED
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED
(L18209RJ2019PLC066461)

Cash Flow Statement for the period ending 31st March, 2024

Rs in Lakhs

Particulars	For the year ended on 31st March	
	2024	2023
A. Cash flow from operating activities		
Profit before tax	329.87	320.42
Adjustments for :		
Depreciation and amortisation expense	11.02	14.02
Finance costs	63.13	57.40
Interest & Dividend income	(2.50)	(0.89)
Prior Period Adjustment	-	-
Operating profit before working capital changes	401.52	390.95
Changes in working capital:		
(Increase) / decrease Inventories	(21.40)	173.35
(Increase) / decrease in Trade Receivables	(33.34)	(876.50)
(Increase) / decrease in Other Current Assets	(133.87)	(8.74)
(Increase) / decrease in Loans and Advances and Other Assets	(49.98)	17.91
Increase / (decrease) in Trade Payables	(221.96)	198.25
Increase / (decrease) in Other Liabilities	17.75	73.30
Increase / (decrease) in Long Term Provision/ Non Current Liabilities/(Non Current Assets)	(7.52)	-
Increase / (decrease) in Long Term Liabilities	-	-
Increase / (decrease) in Short Term Provision	-	-
Cash generated from / (utilised in) operations	-48.80	-31.48
Less : Income tax paid	(88.80)	(82.50)
Net cash flow generated from/ (utilised in) operating activities (A)	-137.60	-113.98
B. Cash flow from investing activities		
Purchase of property, plant and equipment (including intangible assets and intangible assets under development)	(3.75)	(0.88)
Capital Work In Progress	(489.98)	(703.21)
Net of Purchase/ Proceeds from Sale of Investments	(41.67)	-
Interest and Dividend Received	2.50	0.89
(Increase) / decrease in Long Term Loans and Advances	-	-
Increase in Investment	-	-
Net cash flow utilised in investing activities (B)	(532.90)	(703.20)
C. Cash flow from financing activities		
Proceeds from issuance of shares	364.80	61.00
Proceeds from Security Premium	420.71	140.30
Net of Repayment/Proceeds from Short Term Borrowings	(690.08)	53.17
Net of Repayment/Proceeds from Long Term Borrowings	650.75	620.25
Interest/Finance Charges Paid	(63.13)	(57.40)
Dividend and Dividend Tax Paid	-	-
Net cash flow generated from/ (utilised in) financing activities (C)	683.04	817.32
Net (decrease)/ increase in cash & cash equivalents (A+B+C)	12.54	0.14
Cash and cash equivalents at the beginning of the period/ year	0.20	0.05
Cash and cash equivalents at the end of the period/ year	12.74	0.20

The Cash Flow Statement has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under Section 133 of the Companies Act, 2013

As per our report of even date attached
For **VINOD SINGHAL & CO LLP**
Chartered Accountants
FRN-005826C/C400276

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JITENDRA JAIN
Chief Financial Officer
PAN:- AFFFJ2578A

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SHEKHAR PAREEK
Company Secretary
PAN:- CZGPP5027B

For and on behalf of the Board
For **SIGNORIA CREATION LIMITED**

Vasudev Agarwal
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Vasudev Agarwal
Date: 2024.05.20
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VASUDEV AGARWAL
Managing Director
(Din: 00178146)

MOHIT AGARWAL
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MOHIT AGARWAL
Director
(Din: 07501010)

MANISH KHANDELWAL
Partner
Mem. No. 425013
Dated: 20.05.2024
UDIN-24425013BKAIT2118
Place: Jaipur



To,
The Members,
Signoria Creation Limited
(Formerly Known as Signoria Creation Private Limited)
Jaipur

Report on the Audit of the Financial Statements

We have audited the accompanying Financial Statements of SIGNORIA CREATION LIMITED (Formerly Known as Signoria Creation Private Limited) which comprise the Balance Sheet as at 31st March 2024, the statement of Profit and Loss, Statement of cash flow for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its Profit, statement of cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and our auditors' report thereon.

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(Registered under the Limited Liability Partnership Act, 2008 on Conversion from
Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN : AAP-7985

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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 report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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 such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure A** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.



As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of accounts as required by Law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit & Loss, Statement of Cash Flow dealt with by this report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014 and as amended time to time.
- e) On the basis of written representations received from the taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 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 B**".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position
 - ii. The Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which required to be transferred, to the Investor Education and Protection Fund by the Company
 - iv. Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts-

a) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- v. No dividend declared or paid during the year.



- vi. Based on our examination, which included test checks, the Company has not used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility.

For Vinod Singhal & Co. LLP
Chartered Accountants
FRN-005826C/400276

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by MANISH
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CA Manish Khandelwal
Partner
Date: 20.05.2024
Place: Jaipur
UDIN-24425013BKAITE2118

“Annexure B” to the Independent Auditor’s Report of even date on the Financial Statements of SIGNORIA CREATION LIMITED:

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of SIGNORIA CREATION LIMITED (Formerly Known as Signoria Creation Private Limited) (“the Company”) as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting 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”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 assessed risk. The procedures selected depend on the auditor’s judgement, 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 Company’s internal financial controls system over financial reporting.



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 company;
- (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 authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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 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.

Opinion

In our opinion, to the best our information and according to the explanation given to us the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over Financial Reporting criteria established by the Company considering the essential components of internal control stated in Guidance Note on Audit of internal Financial Controls Over Financial Reporting issued by the Chartered Accountants of India.

For Vinod Singhal & Co. LLP
Chartered Accountants
FRN-005826C/400276

MANISH
KHANDELWAL

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CA Manish Khandelwal
Partner

Date: 20.05.2024

Place: Jaipur

UDIN-24425013BKAITE2118

SIGNORIATM

GSTIN : 08ABCCS7004G1Z1
CIN : L18209RJ2019PLC066461

Signoria Creation Limited

(Formerly Known As Signoria Creation Private Limited)

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SYMBOL: SIGNORIA

Date: 20.05.2024

ISIN: INE0RDE01010

To,

The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
Complex, Bandra East, Mumbai 400051
Fax: 022-26598237, 022-26598238

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

We hereby declare that the Statutory Auditor of the Company M/s. Vinod Singhal & Co. LLP, Chartered Accountants have issued Audit Report with unmodified opinion with respect to Audited Standalone Financial Results of Company for the half year and year ended 31st March 2024.

This declaration is issued in compliance with the provisions of the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIRICFD/CMD/56/2016 dated 27th May 2016.

Please acknowledge and take on your record. Thanking You.

Yours Faithfully,

For, SIGNORIA CREATION LIMITED

Jitendra

Jitendra Jain
Chief Financial Officer