

Independent Auditor's Review Report on the Unaudited Financial Results Riga Sugar Co Ltd for the Quarter and Half year ended 30th September 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Liquidator of Riga Sugar Co Ltd

1. We have reviewed the accompanying Statement of unaudited financial results of **Riga Sugar Co Ltd** ("the Company") for the quarter and half year ended 30th September 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by its chairman and managing directors and taken on record by the RP/Liquidator, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. **Basis of Adverse Conclusion**
 - a. The company has been referred to Corporate Insolvency Resolution Process (CIRP) under the Insolvency and Bankruptcy Code, 2016 (as amended) (IBC or Code) vide order of the Hon'ble NCLT, Kolkata Bench (NCLT) dated October 08, 2021. However, since no Resolution Plan was accepted by the Committee of Creditors, liquidation proceedings were initiated w.e.f. April 11, 2023 vide order of the Hon'ble NCLT. Further, prior to commencement of insolvency proceedings, there has been considerable decline in level of operations of the Company and Net worth of the company as on the reporting date is eroded and it continues to incur losses. On the Reporting date, the Company was under CIRP proceedings and in pursuance of the said Code and regulations made thereunder the company is being run as a going concern. The auction for sale of the company was offered as a going concern and it was successfully held in favor of a bidder on September 12, 2024. The company has been sold to the successful bidder on "AS IS WHERE IS BASIS", "AS IS WHAT IS BASIS", "WHATEVER THERE IS BASIS", and "NO RECOURSE BASIS" along with the assets which described in the Sale Certificate issued by the Liquidator. Pending final Completion of liquidation process as per the Insolvency and Bankruptcy Code, 2016, the Financial Results of the company for the quarter ended June 30, 2024 have been prepared on Going Concern and the consequent effect of the liquidation w.r.t realisable value of the assets, settlement of the liabilities and classification of the assets and liabilities as non-current and current is not given in the Financial Results. Accordingly, we are unable to comment on Realisability of the assets and its classification as Current and Non-Current.



- b. Pursuant to commencement of insolvency proceedings against the company under Insolvency and Bankruptcy Code, 2016, there are various claims submitted by the financial creditors whether secured and unsecured, operational creditors, employees and other creditors to the RP / Liquidator. The overall obligations and Liabilities including interest on loans and the principal amount of loans shall be determined during the CIRP / Liquidation. During the period no accounting impact in the books of accounts has been made in respect of differences, if any, in the Claims filed by operational and other financial creditors.

Hence, consequential impact, if any, is currently not ascertainable and we are unable to comment on the accounting treatment of possible financial impact of the same.

- c. Manufacturing Activities of the company has been suspended since 2020-21. However, the company has not assessed or reviewed the plant and machineries and other fixed assets for the impairment and the impairment loss, if any, has not been ascertained. The consequent effect of the same is not ascertainable at this stage.
- d. Non-Reconciliation of Certain debit and credit balances with individual details and confirmation etc. Adjustments/Impacts with respect to these are currently not ascertainable and as such cannot be commented upon by us.
- e. The Company has not undertaken actual valuation of employee related benefits like Gratuity etc. Since the relevant latest data input has regards to value of the obligations and planned assets are not available to the management. We are unable to ascertain the impact on the statement of profit and loss Account.
- f. As the company was in liquidation as on the date of this report, there are non-compliances of certain Statutory obligations applicable to the company as we have not been provided with the evidence of compliance thereof. Payment of certain Disputed Statutory Dues are not regular to the extent of information available in the books of accounts.

5. Adverse Conclusion

In view of the significance of the matters described in paragraph 4 above and the uncertainties involved, we conclude that the Statement has not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and it contains material misstatement.

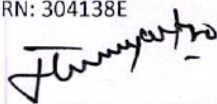
6. Emphasis of matter

The effects of various litigations are there, the impact of which cannot be ascertained on the reporting date as the matter is subjudice.

For D. K. Chhajjer & Co.

Chartered Accountants

FRN: 304138E



Jagannath Prosad Mohapatro

Partner

Membership No.: 217012

UDIN: 25217012BMLCNM3566



Place: Kolkata

Date: 21-08-2025



RIGA SUGAR CO. LTD. (In Liquidation)
CIN: L15421WB1980PLC032970
14, Netaji Subhas Road, 2nd Floor, Kolkata - 700001

Website: <https://www.rigasugar.com> EMAIL - cirp.rigasugar@gmail.com
Statement of Standalone Assets and Liabilities

(Rs. In Lakhs)

Particulars	As at 30.09.2024	As at 31.03.2024
I. ASSETS		
Non current assets		
a) Property, Plant and Equipment	14,046.56	14,255.46
b) Capital work-in-progress	-	-
c) Other Intangible Assets	8.84	10.62
d) Financial assets	-	-
i) Investments	-	-
ii) Trade Receivables	-	-
iii) Loans and Deposits	-	-
iv) Other Financial Assets	-	-
e) Deferred tax assets (Net)	162.65	162.65
f) Other non current assets	0.11	(0.00)
	14,218.16	14,428.74
Current assets		
a) Inventories	74.80	74.80
b) Financial assets	-	-
i) Trade receivables	-	-
ii) Cash and cash equivalents	784.96	293.66
iii) Bank Balance other than (iii) above	-	-
iv) Loans and Deposits	-	-
iv) Other Financial Assets	-	-
c) Current tax asset	1.55	1.04
d) Other current assets	3.64	3.64
	864.95	373.14
TOTAL - ASSETS	15,083.11	14,801.88
II. EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	1,444.34	1,444.34
b) Other equity	(21,565.22)	(20,472.84)
TOTAL - EQUITY	(20,120.88)	(19,028.50)
Liabilities		
Non-current liabilities		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Trade payables	-	-
iii) Other Financial Liabilities	-	-
b) Provisions	647.67	647.67
c) Other Non Current Liabilities	44.78	44.78
	692.45	692.45
Current liabilities		
a) Financial Liabilities		
i) Borrowings	26,265.42	25,464.71
ii) Trade payables	5,730.43	5,730.43
iii) Other Financial Liabilities	2,000.16	1,427.91
b) Other current liabilities	165.63	164.98
c) Provisions	349.90	349.90
	34,511.54	33,137.93
TOTAL - LIABILITIES	35,203.99	33,830.38
TOTAL - EQUITY AND LIABILITIES	15,083.11	14,801.88

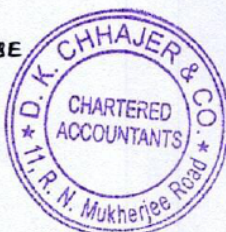
The accompanying notes are an integral part of these statements

As per our Report of even date

For D K Chhajjer & Co.
Chartered Accountants
ICAI Firm Registration No.: 304/38E

Jagannath Prosad Mohapatro
Partner
Membership No. : 217012
UDIN : 25217012BMLCNM3566

Place: Kolkata
Dated : 21.08.2025



For and on behalf of the Riga Sugar Co. Ltd.

IBBI Regn No : IBBI/PA-001/IP-P01067/2017-2018/11758
AFA Validity : December 31, 2025

Place: Kolkata
Dated : 21.08.2025





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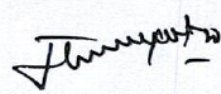
Statement of Audited Financial Results for the Quarter and Half Year Ended September 30, 2024

		(Rs in lacs except per EPS)					
SL.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-24	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue						
	Gross Sales	-	-	-	-	-	-
a)	Revenue from operations	-	-	-	-	-	-
b)	Other Income	4.76	7.91	2.60	12.66	4.40	219.48
	Total Income(a+b)	4.76	7.91	2.60	12.66	4.40	219.48
2	Expenses						
a)	Cost of materials consumed	-	-	-	-	-	-
b)	Change in inventories of finished goods, by-products and work-in-progress	-	-	-	-	-	-
c)	Employee benefits expense	19.12	19.63	16.55	38.76	33.10	74.37
d)	Finance costs	403.05	395.12	337.27	798.17	674.54	1,349.09
e)	Depreciation and amortisation expense	105.34	105.34	98.64	210.68	197.28	394.56
f)	Other expenses	27.55	29.88	34.55	57.43	75.10	141.24
3	Total Expenses	555.07	549.98	487.01	1,105.05	980.03	1,959.25
4	Profit/(loss) before exceptional items & tax (1-3)	(550.31)	(542.07)	(484.41)	(1,092.38)	(975.63)	(1,739.77)
5	Exceptional Items	-	-	-	-	(1,023.53)	(1,023.53)
6	Profit / (Loss) before tax (4-5)	(550.31)	(542.07)	(484.41)	(1,092.38)	(1,999.16)	(2,763.30)
	Tax expense	-	-	-	-	-	-
a)	Current tax including tax relating to earlier years	-	-	-	-	-	-
b)	Deferred tax charge / (credit)	-	-	-	-	-	-
7	Net tax expense	-	-	-	-	-	-
8	Net profit / (loss) after tax (6-7)	(550.31)	(542.07)	(484.41)	(1,092.38)	(1,999.16)	(2,763.30)
9	Other comprehensive income						
	Items not to be reclassified to profit or loss in subsequent periods :						
	A. Items that will not be classified to profit or loss	-	-	-	-	-	-
	B. Items that will be classified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
10	Total comprehensive income	(550.31)	(542.07)	(484.41)	(1,092.38)	(1,999.16)	(2,763.30)
11	Paid up equity share capital (Face value Rs. 10/- each)	1,444.34	1,444.34	1,444.34	1,444.34	1,444.34	1,444.34
12	Earnings per share						
	- Basic and Diluted (not annualised) (Rs.)	(3.81)	(3.75)	(3.35)	(7.56)	(13.84)	(19.13)

The accompanying notes are an integral part of these statements

As per our Report of even date

For D K Chhajjer & Co.
Chartered Accountants
ICAI Firm Registration No.: 304138E



Jagannath Prosad Mohapatra
Partner
Membership No. : 217012
UDIN : 25217012BMLCNM3566

Place: Kolkata
Dated : 21.08.2025



For and on behalf of the Riga Sugar Co. Ltd.

Neera Jain,
Liquidator
IBBI Regn No : IBBI/PA-001/IP-P01067/2017-2018/11758
AFA Validity : December 31, 2025

Place: Kolkata
Dated : 21.08.2025





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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs in lakhs)

PARTICULARS	For the half year ended 30.09.2024	For the half year ended 30.09.2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax & Extra-Ordinary Items	(1,092.38)	(975.63)
Adjustment for :		
Depreciation	210.68	197.28
Interest Expenses	798.17	674.54
Gain on Sale of PPE	-	-
Interest Income	(5.30)	(0.72)
Operating Profit before Working Capital Changes	(88.83)	(104.52)
Movements In Working Capital :		
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Other Current Liabilities	0.65	(5.26)
Increase/ (Decrease) in Other Financial Liabilities	572.25	326.22
Increase/ (Decrease) in Provisions	-	-
(Increase)/ Decrease in Inventories	-	-
(Increase)/ Decrease in Trade Receivables	-	-
(Increase)/(Decrease in Other Financial Assets	-	-
(Increase)/Decrease in Other Non Current Assets	(0.11)	-
(Increase)/Decrease in Tax Assets	(0.51)	(0.13)
(Increase)/Decrease in Other Current Assets	-	-
Cash generated from/(used in) Operations	483.44	216.30
Direct Taxes Paid (Net)	-	-
Net Cash from Operating Activities (A)	483.44	216.30
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Interest Received	5.30	0.72
Investment in Bank Deposits	-	-
Sale of Property, Plant & Equipment and Intangible Assets	-	-
Net Cash from Investing Activities (B)	5.30	0.72
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Interest Expense	(798.17)	(674.54)
Admission of KCC Debt	-	(1,023.53)
Proceeds/(Repayment) of Short Term Borrowings	800.71	1,698.07
Net Cash from Financing Activities (C)	2.54	0.00





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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs in lakhs)

PARTICULARS	For the half year ended 30.09.2024	For the half year ended 30.09.2023
Net (Decrease)/ Increase in Cash and Cash Equivalents (A+B+C)	491.28	217.02
Cash and Cash Equivalents at the beginning of the year	293.66	107.00
Cash and Cash Equivalents at end of the period	784.94	324.02
Cash & Cash Equivalents :		
Balances with Bank		
Current Account	133.49	102.79
Cash-on-Hand	1.46	1.24
Other Bank Balance		
Deposit with Original Maturity less than 3 months	650.00	220.00
Total	784.95	324.02

The accompanying notes are an integral part of these statements

As per our Report of even date

For and on behalf of the Riga Sugar Co. Ltd

For D K Chhajer & Co.

Chartered Accountants

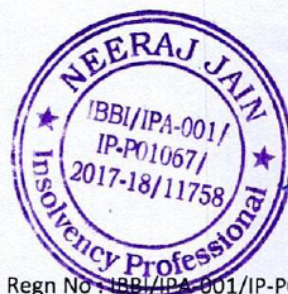
ICAI Firm Registration No.: 304138E

Jagannath Prosad Mohapatro

Partner

Membership No. : 217012

UDIN : 25217012BMLCNM3566



Neeraj Jain,
Liquidator

IBBI Regn No : IBI/PA-001/IP-P01067/2017-2018/11758

AFA Validity : December 31, 2025

Place: Kolkata

Dated : 21.08.2025

Place: Kolkata

Dated : 21/08/2025



RIGA SUGAR CO. LTD (In Liquidation)
CIN : L15421WB1980PLC032970
Registered Office : 14, Netaji Subhas Road, 2nd Floor, Kolkata - 700 001
Phone: 033-22313414
Website: <http://www.rigasugar.com> Email: cirp.rigasugar@gmail.com

SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 30TH SEPTEMBER, 2024

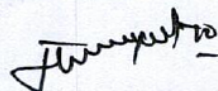
		QUARTER ENDED			HALF YEAR ENDED		(Rupees in Lacs)
Sl. No.	Particulars	30.09.2024 (UNAUDITED)	30.06.2024 (UNAUDITED)	30.09.2023 (UNAUDITED)	30.09.2024 (UNAUDITED)	30.09.2023 (UNAUDITED)	YEAR ENDED 31.03.2024 (AUDITED)
1	SEGMENT REVENUE						
	A) Sugar Unit	-	-	-	-	-	-
	B) Others	-	-	-	-	-	-
	Less: Inter Segment Sales						
	Net Sales/ Income from Operations	-	-	-	-	-	-
2	SEGMENT PROFIT/(LOSS) BEFORE TAX & FINANCE COST	-	-	-	-	-	-
	A) Sugar Unit	-	-	-	-	-	-
	B) Others	-	-	-	-	-	-
	Sub-Total (A+B)	-	-	-	-	-	-
	Less:						
	A) Finance Cost	403.05	395.12	337.27	798.17	674.54	1,349.09
	B) Other un-allocable expenditure net of unallocable income	147.27	146.95	147.14	294.21	1,324.61	1,414.22
	Operating Profit Before Tax	(550.31)	(542.07)	(484.41)	(1,092.38)	(1,999.16)	(2,763.30)
3	Segment Assets						
	A) Sugar Unit	15,083.11	14,699.14	15,029.17	15,083.11	15,029.17	14,801.87
	B) Distillery Unit						
	Sub-Total	15,083.11	14,699.14	15,029.17	15,083.11	15,029.17	14,801.87
4	Segment Liability						
	A) Sugar Unit	35,203.99	34,269.71	33,293.52	35,203.99	33,293.52	33,830.37
	B) Distillery Unit						
	Sub-Total	35,203.99	34,269.71	33,293.52	35,203.99	33,293.52	33,830.37

Since the company is under Liquidation and no operations are being conducted, there are no segments to report.

The accompanying notes are an integral part of these statements

As per our Report of even date

For D K Chhajer & Co.
Chartered Accountants
ICAI Firm Registration No.: 304188E



Jagannath Prosad Mohapatro
Partner

Place: Kolkata

Dated : 21/08/2025



Neeraj Jain,
Liquidator

IBBI Regn. No. IBBI/PA-001/IP-P01057/2017-2018/11758
AFA Validity : December 31, 2025

Place: Kolkata

Dated : 21/08/2025



RIGA SUGAR CO. LTD (In Liquidation)

CIN :L15421WB1980PLC032970

Registered Office : 14, Netaji Subhas Road, 2nd Floor, Kolkata - 700 001

**NOTES TO THE UNAUDITED FINANCIAL RESULTS FOR THE
QUARTER ENDED SEPTEMBER 30, 2024**

- (1) Pursuant to an application filed before the Hon'ble National Company Law Tribunal, Kolkata Bench, Kolkata (Adjudicating Authority) under Section 7 of the Insolvency and Bankruptcy Code, 2016 (Code) by Anit Finvest Private Limited (Financial Creditor) against Riga Sugar Co. Ltd (Corporate Debtor), the Adjudicating Authority had admitted the application for the initiation of Corporate Insolvency Resolution Process (CIRP) of the Corporate Debtor vide an order dated October 08, 2021 and Appointed Mr. Neeraj Jain, Registration Number IBBI/IPA-001/IP-P01067/2-017-2018/11758 as the Interim Resolution Professional (IRP). Subsequently, the First Meeting of the CoC was Conducted on November 08, 2021 wherein Mr. Neeraj Jain was resolved to be appointed as the resolution Professional (RP). Since no resolution plan was approved during the CIRP process, an application was filed before the Hon'ble Adjudicating Authority. On April 11, 2023, the Hon'ble Adjudicating Authority ordered for commencement of Liquidation Proceedings and appointed Mr. Neeraj Jain as the Liquidator to carry out the process in terms of the Insolvency and Bankruptcy Code, 2016 and rules and regulations made thereunder.

Thus, during the period for quarter ended 30th September, 2024, the company was under Liquidation. During the Liquidation Period, the Management of Corporate debtor shall vest in the Liquidator in terms of Section 34 of the IBC the power of the Board of Directors stood ceased. There are various claims submitted by the financial creditors whether secured and unsecured, operational creditors, employees and other creditors to the Liquidator. The overall obligations and Liabilities including interest on loans and the principal amount of loans shall be determined upon completion of insolvency proceedings. Pending Final Outcome of the insolvency proceedings, no accounting Impact in the books of accounts has been made in respect of excess, short or non-receipts of Claims for operational and financial creditors.

- (2) The company has been referred to National Company Law Tribunal under the Insolvency and Bankruptcy Code, 2016 as amended, and there is considerable decline in level of operations of the Company and Net worth of the company as on the reporting date is eroded and it continue to incur losses. On the Reporting date, the Company was undergoing Liquidation proceedings and in pursuance of the said IB Code and regulations made thereunder, the company is being run as a going concern. The 4th E auction of the said company for sale as going concern was held and a successful bidder has emerged since then to whom Letter of Intent was issued and the same was duly accepted. Subsequently, the sale of the Corporate Debtor as a Going Concern was successful and Sale Certificate in this regard was issued on December 18, 2024. Since such developments have taken place giving reasons to believe for the revival of the business operations of the company, as such the Financial Statements of the company for the quarter ended 30th June, 2024 have been prepared on Going concern basis and the consequent effect of the liquidation is not given in the accounts.
- (3) Certain debit and credit balances (other than Borrowings), other receivables/ Payables, advances from customers, loans and advances, other current assets and certain other liabilities are subject to reconciliation





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with individual details and balances and confirmation thereof. Adjustments / Impact in this respect are currently not ascertainable.

Further, in respect of certain assets, as the balances are lying unmoved for a long time characterized with no/little continuing business relationship, non-confirmation and reconciliation of the balances and uncertainty associated with likely realizability of such balances in full or part. Hence, considering the principles of conservatism and prudence, suitable provision against such balances has been recognized for the purpose of financial reporting.

- (4) Manufacturing activities of Sugar Factory has been suspended since financial year 2020-21. However, the company has not assessed or reviewed the condition and/or operationability of plant and machineries and other fixed assets for the impairment and the impairment loss, if any, has not been ascertained. The consequent effect of the same is not ascertainable at this stage.
- (5) Provisions for current tax has not been recognized in view of the suspension of the manufacturing operations at the factory of the company and continuing losses. Deferred tax has not been recognized owing to uncurtaining as regards to the availability of the sufficient future taxable profits in foreseeable future.
- (6) Since 30th September, 2018 all Bank loans of the company are NPA.
- (7) The RP / Liquidator has signed the financial results for the quarter and half year ended September 30, 2024, for the purpose of ensuring compliance by the Corporate Debtor with applicable laws, and subject to the following disclaimers:
 - i. The RP / Liquidator has furnished and signed the financial statements in good faith and accordingly, no suit, prosecution or other legal proceeding shall lie against the RP / Liquidator in terms of Section 233 of the Code
 - ii. No statement, fact, information (whether current or historical) or opinion contained herein should be construed as a representation or warranty, express or implied, of the RP / Liquidator including, his authorized representatives and advisors;
 - iii. The RP / Liquidator, in review of the financial statements and while signing thereof, has relied upon the assistance provided by the staff and directors of the Corporate Debtor and representations and statements (including the oral ones) made by the suspended directors of the Corporate Debtor, in relation to these financial statements. Further, since Sale of the Corporate Debtor has been successful, certain matters, including reconstitution of the Board of Directors, etc. is pending for adjudication before the Hon'ble NCLT, Kolkata Bench. Therefore, the financial results of the Corporate Debtor for the quarter ended June 30, 2024 have been authenticated by the RP / Liquidator solely for the purpose of ensuring compliance by the Corporate Debtor based on the records (as available) with the Corporate Debtor and in terms of the representations and statements from the employees and previous management of the corporate debtor. For all such information





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and data, the RP / Liquidator has assumed in good faith that such information and data are in the conformity with the requirements under Companies Act, 2013 and other applicable laws, securities laws, listing agreements and applicable accounting standards with respect to the preparation of the financial statements and that they give true and fair view of the position of the Corporate Debtor as of the dates and period indicated therein.

- (8) In terms of the provisions of the Companies Act, 2013, the term of the previous auditors expired in FY2021-22. For ensuring the compliance of the provisions of the Companies Act 2013 for preparation of the Statutory Annual Accounts of the Company, the Liquidator has appointed M/s D.K. Chhajer & Co, Chartered Accountants (ICAI FRN - 304138E) to conduct the audit of the financial statements of the company in terms of the relevant provisions of the Companies Act, 2013. However, due to the ongoing insolvency proceedings, present liquidation status of the company under IBC 2016 and suspension of the power of the Board, the recommendation by the Board of Directors and approval of the appointment of the above referred Statutory Auditor by the members of the Company including filing of the applicable forms with the Ministry of Corporate Affairs is pending.
- (9) The above results have been audited by the Statutory Auditor as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (10) The figures of previous period/ year have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period / year.

Taken on record

Neeraj Jain,
Liquidator

IBBI Regn No : IBBI/IPA-001/IP-P01067/2017-2018/11758

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Place: Kolkata

Date: 21.08.2025

