# Alka India Limited Register office: Unit No. 102, First Floor, Morya Landmark II, New Link Road, Andheri (West), Mumbai - 400 053 Statement of Un-Audited standalone Results for the Quarter ended 31st December, 2021

$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	S. No.	Particulars		Quarter Ended		Nine Months Ended	hs Ended	Vear Ended
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$			21/10/001	100,000	04 140 10000			
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$			(IIn-Audited)	(In-Andited)	(In Auditod)	(II- Auditod)	0202/21/16	31/03/2021
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$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	;	Revenue from Operations		,				
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	II	Other income	7.50	2.00		0 50	11 07	11 00
oods, Stock-in-Trade and Work-In-progress	III	Total Income (I+II)	7.50	2 00			11.02	11.02
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	VI	Expenses		2012		9.00	11.02	11.02
nse       . <td></td> <td>Cost of Materials consumed</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Cost of Materials consumed						
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		Purchase of stock-in-trade	6 4		,			
nse         0.30	_	Changes in inventories of finished goods. Stock-in-Trade and Work-in-progress						ı
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		Employee benefits expense	000		2 '		•	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		Finance costs	00	0.30	0.30	0.90	1.35	1.35
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		Denteriation and amortication expanse		,				
terms and tax (IIII-IV)         5.47         2.94         0.90         11.61         8.10           sand tax (V-VI)         2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.51$ $9.45$ $$ sand tax (V-VI)         2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ $$ soutinuing operations (VII-VII)         2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ $$ inons		יישראי ברוש ניוש שווועד וואפרוטוד באלובוואפ שבילא ברוש ניוש שווועד וואפרוטוד באלובוואפ		,				•
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Unier expenses	5.17	2.94	0.90	10.61	8.10	41.46
terms and tax (III-IV)       2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ sand tax (V-V)       2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ southuing operations (VII-VIII)       2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ southuing operations (VII-VIII)       2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ southuing operations (VII-VIII)       2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ rations       -			5.47	3.24	1.20	11.51	9.45	42.81
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	~	Pront/(Loss) before exceptional items and tax (IIII-IV)	2.03	(1.24)	(1.20)	(2.01)	1.57	(31 79)
	V1	Exceptional items						( c)
	VII	Profit(Loss) after exceptions items and tax (V-VI)	2.03	(1.24)	(1 20)	(10 0)	1 5 7	101 101
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		Tax expenses:			(0.2.1)	(10.2)	11	(1.10)
continuing operations (VII-VIII)         2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ trans	VIII	(1) Current tax					,	1.29
		(2) Deferred tax	•					
rations       (x,y)	XI	Profit (Loss) for the period from continuing operations (VII-VIII)	2 03	(1 74)		-	4 13	1.29
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Profit/(Loss) from discontinued onerations	E.05	(1.2.1)	(02.1)	(10.2)	1.57	(33.08)
doperation after tax       2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ II)       2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ ed to profit or loss               end to be reclassified to profit or loss               profit or loss                enet of taxes                nsive Income for the period       2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ lue Rs 1 each, fully paid       6,343.98       <		Tax expenses of discontinuing operations						
ID       2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ $(1.27)$ III or be reclassified to profit or loss       . <t< td=""><td></td><td>Not month (loca) from discontinuity operations</td><td></td><td></td><td></td><td></td><td></td><td>1</td></t<>		Not month (loca) from discontinuity operations						1
II)       2.03 $(1.24)$ $(1.20)$ $(2.01)$ $1.57$ ed to profit or loss       -		The ferrit (1983) IFORT discontinued operation after tax		1				
ed to profit or loss       -		Profit/(Loss) for the period (IX+XII)	2.03	(1.24)	(1.20)	(2.01)	1.57	180 22)
ed to profit or loss       -		Other Comprehensive Income	•					(00,00)
twill not be reclassified to profit or loss       -		A. (i) Items that will not be reclassified to profit or loss	•			•		
profit or loss       -		(ii) Income tax relating to items that will not be reclassified to profit or loss	•	1	1			
a reclassified to profit or loss       a reclassified to profit or loss         a ret of taxes       a reclassified to profit or loss         he period/year (XIII+XIV) Comprising       2.03       (1.24)       (1.20)       (2.01)       1.57         nsive Income for the period       2.03       (1.24)       (1.20)       (2.01)       1.57         lue Rs 1 each, fully paid       6,343.98       6,343.98       6,343.98       6,343.98       6,343.98       6,343.98       6,343.98         0.00       0.00       (0.00)       (0.00)       (0.00)       0.00       0.00		B (i) Items that will be reclassified to profit or loss		•		,		
e net of taxes		(ii) Income tax relating to items that will be reclassified to profit or loss			1			
Ine period/year (XIII+XIV) Comprising       Image: Comprising       Image: Comprising       Image: Comprising         Insive Income for the period       2.03       (1.24)       (1.20)       (2.01)       1.57         Image: Income for the period       2.03       (1.24)       (1.20)       (2.01)       1.57         Image: Income for the period       6,343.98       6,343.98       6,343.98       6,343.98       6,343.98         Image:		Total other comprehensive income net of taves	,					
Ine period/year (XIII+XIV) comprising       2.03       (1.24)       (1.20)       (2.01)       1.57         nsive Income for the period       2.03       (1.24)       (1.20)       (2.01)       1.57         lue Rs 1 each, fully paid)       6,343.98		Total Comprehensive Income for the name of these (VIII) vite				•	•	
Lue Rs 1 each, fully paid)     2.03     (1.24)     (1.20)     (2.01)     1.57       ch     6,343.98		Profit (Loss) and Other comprehensive Income for the period						
Iue Rs 1 each, fully paid         6,343.98         6,34			2.03	(1.24)	(1.20)	(2.01)	1.57	(80 22)
ch 0.00 (0.00) (0.00) 0.00 0.00 0.00 0.00		Paid up Equity Share Capital (face value Rs 1 each, fully paid)	6,343.98	6,343.98	6.343.98	6.343.98	6 343 08	6 2 4 2 0 9
		Earning per equity share of Rs 1/- each					0110100	0,0101.00
		(1) Basic	0.00	(0.00)	(0.00)	(00.00)	0.00	(10.01)
		(1) Diluted	0.00	(0.00)	(0.00)	(0.00)	0.00	(0.01)

-The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with issued thereunder and the recognised accounting practices and policies to the extent applicable.

N The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14 Febuary, 2022.

3 As per the requirements of Ind AS-108, no disclosure is required as the Company is operating in single business segment.



- 4 The search was conducted by the Income Tax Department u/s 132 in the office premises of the Company during the financial year 2019-20. The company has disputed Income Tax demand of Rs. 211.13 Lacs against the order passed u/s 143(3) r.w.s.153A/143(3) for the AY 2014-15 to 2020-21. The company has filed appeal before CIT (Appeal) for said disputed demand for respective assessment years
- S The company name in the list of shell companies (Vide SEBI on its letter bearing no. SEBI /HO/ISD/OW/P/2017/18183 dated August 7, 2017). Exchanges had initiated a process of verifying the credentials the said company shall not be permitted to deal in any security on exchange platform and its holding in any depository account shall be frozen till such delisting process is completed. On verification, if Exchanges do not find appropriate credentials / fundamentals about existence of the company, Exchanges may initiate the proceeding for compulsory delisting against the company, and / fundamentals of the company through exchange. Exchanges had appointed an auditor to conduct audit of the company to verify its credentials/fundamentals.

6 Income Tax including deferred tax will be determind and provided for at the end of the financial year.

Accordingly, the forensic audit was conducted, however, till date the company has not received any further communication from BSE.

7 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.

Place : Mumbai Date : 14.02.2022

DIN: 00042934 Director Satish Panchariya For Alka India Limited 7 of larean's (MUMBAI)



Limited Review Report on Unaudited Quarterly Standalone Financial Results and Unaudited Year to Date Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Alka India Limited

- We have reviewed the accompanying statement of unaudited financial Results of Alka India Limited('the Company') for the quarter and the 9 month ended Dec 31, 2021 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

# A. Basis for Disclaimer of Conclusion

We draw your attention to:

a. The Company has advanced an amount of Rs. 14, 75,000 during the FY 2020-21 which is still outstanding as on quarter ended Dec 31, 2021 in the form of loans to Nityagata Advisor Management Consultancy for which we were not provided with documentary evidence to validate the said transaction.

Further, it was also noted that Mr. Ashok Pancharia (director of Alka) is also a director in Nitvagat Advisor Management Consultancy and accordingly loans and advances to an entity where the



404, 4th Floor, OKAY Plus Tower, Near Vishal Mega Mart, M.I.Road, JAIPUR Telephone No. (O): +91-141-4010435 | Mobile No: +91-982-920-0435 | E-mail: amitagrawalca100@gmail.com director of Alka India Limited is interested resulted in the violation of the provisions under Section 185 of the Companies Act, 2013.

- b. The company has gross outstanding loans and advances of Rs. 10,44,00,486 (Gross) as on the quarter ended Dec 31, 2021 from various companies, out of which the company has created the provision for Doubtful Debts amounting to Rs. 8,04,05,486 in the previous financial years. We have not received any confirmation independently. The company has not accrued any interest on the said loans & advances. Accordingly, due to lack of sufficient and appropriate audit evidence, we are unable to comment on the recoverability and existence of such loans and advances.
- c. The company had not conducted the Fair Value Assessment for the Investments held by Alka India Limited of Rs. 2,43,94,962 (Net) in the shares of unlisted company as required under Ind AS 109. Hence we are unable to comment on the realizable value of such investment.

# **Disclaimer of Conclusion**

Because of the significance of the matters described in paragraphs 4 above, we have not been able to obtain sufficient appropriate evidence to provide a basis for our conclusion as to whether the accompanying unaudited Standalone Financial Results:

- are prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" specified under Section 133 of the Companies Act, 2013 and;
- ii. Disclose the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed or that it contains material misstatements.

## B. Emphasis of Matter

We draw your attention to:

a) The Company name is in the list of shell companies (Vide SEBI on its letter bearing no. SEBI /HO/ISD/OW/P/2017/18183 dated August 7, 2017). Exchange had initiated a process of verifying the credentials / fundamentals of the company. It had appointed an auditor to conduct audit of the company to verify its credentials/fundamentals.

On verification, if Exchange do not find appropriate credentials / fundamentals about existence of the company, Exchange may initiate the proceeding for compulsory delisting against the company, and the said company shall not be permitted to deal in any security on exchange platform and its holding in any depository account shall be frozen till such delisting process is completed.

Accordingly, the forensic audit was conducted, however, till date the company has not received any further communication from BSE.

- b) Income Tax including deferred tax will be determined and provided for at the end of the financial year.
- c) The search was conducted by the Income Tax Department u/s 132 in the office premises of the Company during the financial year 2019-20. The company has disputed Income Tax demand of Rs. 211.13 Lakhs Against the order passed u/s 143(3) r.w.s.153A/143(3) for the AY 2014-15 to 2020-21. The company has filed appeal before CIT (Appeal ) for said disputed demand for respective assessment years



# C. Other Matters

- a. The comparative Ind AS financial statements for the year ended March 31, 2021 and previous quarter ended on Dec 31, 2020 were audited/reviewed by previous auditor. These financial statements are subject to their audit report/review report.
- 4. Based on our review conducted as stated above, except as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR AMIT RAMAKANT & CO. Chartered Accountants Firm Registration No.009184C

AMIT AGRAWAL Digitally signed by AMIT AG

(CA AMIT AGRAWAL)

Partner Membership No.0077407 UDIN: 22077407ACKMFJ1551

Place: Jaipur Date: Feb 15, 2021

Notes :-See accompanying note to the financial results XVIII IAX ΛIΧ XV relevant rules issued thereunder and the recognised accounting practices and policies to the extent applicable. XII VIII The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the X X VII N S. No. V ΞΞ (1) Basic Earning per equity share of Rs 1/- each  $|^{
m Profit}$  (Loss) and Other comprehensive income for the period 1) Diluted Paid up Equity Share Capital (face value Rs 1 each, fully paid) Total Comprehensive Income for the period/year (XIII+XIV) Comprising <u>fotal other comprehensive income net of taxes</u> B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss A. (i) Items that will not be reclassified to profit or loss Other Comprehensive Income (ii) Income tax relating to items that will be reclassified to profit or loss Profit/(loss) for the period (IX+XII) Net profit (loss) from discontinued operation after tax Profit (Loss) for the period from continuing operations (VII-VIII) Tax expenses of discontinuing operations Profit/(Loss) from discontinued operations (2) Deferred tax (1) Current tax Profit(Loss) after exceptions items and tax (V-VI) Profit/(Loss) before exceptional items and tax (IIII-IV) Other expenses ax expenses: Exceptional items Depreciation and amortisation expense Employee benefits expense Total Expenses (IV) Changes in inventories of finished goods, Stock-in-Trade and Work-in-Purchase of stock-in-trade Cost of Materials consumed Expenses "inance costs Total Income (I+II) Other income Revenue from Operations Particulars Register office: Unit No. 102, First Floor, Morya Landmark II, New Link Road, Andheri (West), Mumbai - 400 053 Statement of Un-Audited consolidated Results for the Year ended 31ST December, 2021 Alka India Limited 6,343.98 (Un-Audited) 31/12/2021 0.00 1.99 1.99 1.99 5.22 1.99 0.30 1.99 7.50 30/09/2021 (Un-Audited) Quarter Ended 6,343.98 (0.00) (1.24)(1.24)(1.24)1.24 2.94 1.24 2.00 0.30 31/12/2020 (Un-Audited) 6,343.98 (0.00) (1.66)(1.66)(1.66)(1.66)(1.66) 1.36 1.66 0.30 (Un-Audited) 31/12/2021 (3.64) 6,343.98 (0.00) Nine Months Ended (3.64)(3.64 13.14 (3.64)(3.64)11.74 9.50 9.50 1.40 , . . (Un-Audited) 31/12/2020 ,343.98 0.00 1.57 Amount in Lakhs 1.57 .57 1.57 9.45 11.02 11.02 8.10 , 1.35 31/03/2021 6,343.98 Year Ended (Audited) (33.27 (0.01) 33.27 (33.27)(31.98)31.98) 43.00 41.65 1.29 1.29 11.02 11.02 1.35 ALKA ALL AND MUMBAI

Place	<b>A</b>
Place : Mumbai	8 Pre
mbai	2 The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th Febuary.2022. 3 As per the requirements of Ind AS-108, no disclosure is required as the Company is operating in single business segment. 4 The consolidated results include the unaudited financial results of Indian Subsidiary Company Vintage FZE (India) Private Limited. 5 of Rs. 220.5 Lacs against the order passed u/s 143(3) r.w.s.153A/143(3) for the AY2014-15 to 2200-21. The company has filed appeal before CIT (Appeal) for said disputs 6 on pany name in the list of shell companies (Vide SEBI on its letter bearing no. SEBI /HO/ISD/OW/P/2017/18183 dated August 7, 2017). Exchanges had initiated a proor company, and the said company shall not be permitted to deal in any security on exchange platform and its holding in any depository account shall be frozen till such deli rompulses of the company. Exchanges many initiate the proceeding for compulsory deling in any depository account shall be frozen till such deli rompulsed. 6 cordingly, the forensic audit was conducted, however, till date the company has not received any further communication from BSE. Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
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For Alka India Limited	<ul> <li>The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th Febuary,2022.</li> <li>As per the requirements of Ind AS-108, no disclosure is required as the Company is operating in single business segment.</li> <li>The consolidated results include the unaudited financial results of Indian Subsidiary Company Vintage FZE (India) Private Limited.</li> <li>of Rs. 220.53 Lacs against the order passed u/s 143(3) rus.153A/143(3) for the AY 2014-15 to 2020-21. The company has filed appeal before CIT (Appeal) for said disputed demand for Company mane in the list of shell companies (Vide SEBI on its letter bearing no. SEBI /HO/ISD/OW/P/2017/18103 dated August 7, 2017). Exchanges had initiated a process of verifying company, and the said company shall not be permitted to deal in any security on exchange had out existence of the company. Exchanges may initiate the proceeding for compulsory declisting against the Income Tax will be determind and provided for at the end of the company. Exchanges had low the side company, the forensic audit was conducted, however, till date the company has not received any further communication from BSE.</li> <li>Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.</li> </ul>
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Date: 14.02.2022

Satish Panchariya Director DIN: 00042934 La contraction MUMBAI) =



Limited Review Report on Unaudited Quarterly Consolidated Financial Results and Unaudited Year to Date Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Alka India Limited

- We have reviewed the accompanying consolidated statement of unaudited financial Results of Alka India Limited('the Company') for the quarter and the 9 months ended Dec 31, 2021 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion

## A. Basis for Disclaimer of Conclusion

We draw your attention to:

a. The Company has advanced an amount of Rs. 14, 75,000 during the FY 2020-21 which is still outstanding as on quarter ended Dec 31, 2021 in the form of loans to Nityagata Advisor Management Consultancy for which we were not provided with documentary evidence to validate the said transaction.

Further, it was also noted that Mr. Ashok Pancharia (director of Alka) is also a director in Nityagata Advisor Management Consultancy and accordingly loans and advances to an entity where the director of Alka India Limited is interested resulted in the violation of the provisions under Section 185 of the Companies Act, 2013.



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## B. Emphasis of Matter

We draw your attention to:

a) The Company name is in the list of shell companies (Vide SEBI on its letter bearing no. SEBI /HO/ISD/OW/P/2017/18183 dated August 7, 2017). Exchange had initiated a process of verifying the credentials / fundamentals of the company. It had appointed an auditor to conduct audit of the company to verify its credentials/fundamentals.

On verification, if Exchange do not find appropriate credentials / fundamentals about existence of the company, Exchange may initiate the proceeding for compulsory delisting against the company, and the said company shall not be permitted to deal in any security on exchange platform and its holding in any depository account shall be frozen till such delisting process is completed.

Accordingly, the forensic audit was conducted, however, till date the company has not received any further communication from BSE.

- b) Income Tax including deferred tax will be determined and provided for at the end of the financial year.
- c) The search was conducted by the Income Tax Department u/s 132 in the office premises of the Company during the financial year 2019-20. The company has disputed Income Tax demand of Rs. 220.53 Lakhs Against the order passed u/s 143(3) r.w.s.153A/143(3) for the AY 2014-15 to 2020-21. The company has filed appeal before CIT (Appeal ) for said disputed demand for respective assessment years

C. Other Matters

- a. We did not review the unaudited financial results and other information in respect of Vintage FZE (India) Private Limited, the subsidiary of Alka India Limited, whose interim financial results and other financial information reflect total revenue of Rs. Nil, total net profit/ (loss) after tax Rs. (1.63 Lakhs), total comprehensive income of Rs. Nil for the nine months ended Dec 31, 2021. Those financial results and other financial information have been furnished to us by the management. Our report on the unaudited Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the information furnished by the management.
- b. The comparative Ind AS financial statements for the year ended March 31, 2021 and previous quarter ended on Dec 31, 2020 were audited/reviewed by previous auditor. These financial statements are subject to their audit report/ review report.
- 4. Based on our review conducted as stated above, except as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR AMIT RAMAKANT & CO. Chartered Accountants Firm Registration No. 009184C

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( CA AMIT AGRAWAL) Partner Membership No. 0077407 UDIN: 22077407ACKMFJ1551

Place: Jaipur Date: Feb 15, 2022

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