

UTIQUE ENTERPRISES LIMITED

(Formerly known as Apple Finance Limited)

June 29, 2021

BSE Limited
Listing Compliance
P. J. Towers
Dalal Street
Mumbai 400 001

Dear Sirs,

Scrip Code: 500014

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we enclose the following:-

- (1) Audited Standalone/Consolidated Financial Results of the Company for the quarter/year ended March 31, 2021.
- (2) Auditors' Reports dated June 29, 2021 submitted by M/s. Kucheria & Associates, Chartered Accountants, Auditors on the Audited Standalone/Consolidated Financial Results of the Company for the quarter/year ended March 31, 2021.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. Kucheria & Associates, Chartered Accountants, Auditors have issued the Audit Reports with unmodified opinion on the Audited Standalone/Consolidated Financial Results for the financial year ended March 31, 2021.

The aforesaid Financial Results and the Auditors' Reports have been taken on record by the Company's Board of Directors at its meeting held on June 29, 2021. The meeting of the Board of Directors commenced at 2.00 p.m. and concluded at 4.00 p.m.

Thanking you.

Yours truly,
For Utique Enterprises Limited


Company Secretary

Encl.: a/a

UTIQUE ENTERPRISES LIMITED

(FORMERLY KNOWN AS APPLE FINANCE LIMITED)

Regd. Office : 8 Apeejay House, 130 Mumbai Samachar Marg, Mumbai 400 023

(CIN: L52100MH1985PLC037767)

* Tel. : 91 +22-22886100 * Email : info@utique.in / www.utique.in *

Statement of Standalone and Consolidated Audited Financial Results for the quarter and year ended March 31, 2021

(Rs. In lakh)											
Sl. No.	Particulars	Standalone					Consolidated				
		Quarter Ended		Year Ended			Quarter Ended		Year Ended		
		31.03.2021 Audited	31.12.2020 Unaudited	31.03.2020 Audited	31.03.2021 Audited	31.03.2020 Audited	31.03.2021 Audited	31.12.2020 Unaudited	31.03.2020 Audited	31.03.2021 Audited	31.03.2020 Audited
I.	Revenue from operations	102.73	87.93	14.12	190.67	348.79	102.73	87.93	14.12	190.67	348.79
II.	Other Income	48.74	293.92	41.78	423.63	531.41	48.74	293.92	41.78	423.63	531.41
III.	Total Revenue (I + II)	151.47	381.85	55.90	614.30	880.20	151.47	381.85	55.90	614.30	880.20
IV.	Expenses:										
	a) Cost of materials consumed	-	-	-	-	-	-	-	-	-	-
	b) Purchases of Stock-in-Trade	104.68	100.12	13.71	204.81	324.05	104.68	100.12	13.71	204.81	324.05
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-
	d) Employee benefits expense	9.04	6.39	7.32	29.08	28.20	9.04	6.39	7.32	29.08	28.20
	e) Depreciation and amortization expense	3.48	3.49	3.53	14.01	14.24	3.48	3.49	3.53	14.01	14.24
	f) Other expenses	57.05	25.36	39.59	121.65	216.12	57.40	25.40	39.85	122.06	216.98
	Total Expenses	174.25	135.36	64.15	369.55	582.61	174.60	135.40	64.41	369.96	583.47
V.	Profit/(Loss) before exceptional items and tax (III - IV)	(22.78)	246.49	(8.25)	244.75	297.59	(23.13)	246.45	(8.51)	244.34	296.73
VI.	Exceptional items	-	-	-	-	-	-	-	-	-	-
VII.	Profit/(Loss) before tax (V-VI)	(22.78)	246.49	(8.25)	244.75	297.59	(23.13)	246.45	(8.51)	244.34	296.73
VIII.	Tax expense:										
	(1) Current tax	-	-	-	-	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-	-	-	-	-
	Total Tax Expense (VIII)	-	-	-	-	-	-	-	-	-	-
IX.	Profit/(Loss) after tax for the period (VII - VIII)	(22.78)	246.49	(8.25)	244.75	297.59	(23.13)	246.45	(8.51)	244.34	296.73
X.	Other Comprehensive Income/(Loss)										
	Items to be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-
	Income tax relating to items to be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-
	Items not to be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-
	Income tax relating to items not to be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	-
	Other Comprehensive Income/(Loss) (Net of Tax)	-	-	-	-	-	-	-	-	-	-
XI.	Total Comprehensive Income for the period (IX + X)	(22.78)	246.49	(8.25)	244.75	297.59	(23.13)	246.45	(8.51)	244.34	296.73
XII.	Paid up Equity Share Capital (Face value of Rs.10 per share)	5,567.01	5,567.01	5,567.01	5,567.01	5,567.01	5,567.01	5,567.01	5,567.01	5,567.01	5,567.01
XIII.	Earnings per share (EPS) (Face value of Rs.10 each) (not annualized)										
	(1) Basic (Rs.)	(0.04)	0.44	(0.01)	0.44	0.53	(0.04)	0.44	(0.02)	0.44	0.53
	(2) Diluted (Rs.)	(0.04)	0.44	(0.01)	0.44	0.53	(0.04)	0.44	(0.02)	0.44	0.53

Notes:

- There are no separate reportable segments pursuant to Ind AS 108.
- The above financial results for the quarter and year ended March 31, 2021, have been taken on record by the Board of Directors at its meeting held on June 29, 2021
- Figures have been regrouped/rearranged, wherever necessary.
- Other Income includes Interest Income, Dividend Income, Gain on sale of Investments/Assets, etc.
- Provision for Taxation is based on legal advice and net of earlier years excess provision written back.
- The COVID-19 has impacted normal business operations of the Company. Necessary precautions to ensure hygiene, safety, and well-being of all our employees at the office have been implemented. The Company has considered the possible effects COVID-19 may have on the recoverability and carrying value of its assets. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19, which may be different from that estimated as at the date of approval of these results. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.



By Order of the Board

[Signature]

J. R. K. Sarma
Director

Place : Mumbai
Date : 29-06-2021

UTIQUE ENTERPRISES LIMITED

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STATEMENT OF ASSETS AND LIABILITIES

(Rs. Lakh)

Particulars	Standalone		Consolidated	
	As at 31.03.2021	As at 31.03.2020	As at 31.03.2021	As at 31.03.2020
	Audited	Audited	Audited	Audited
ASSETS				
Non-Current Assets				
Property, Plant and Equipments	443.36	467.43	443.36	467.43
Financial Assets				
--- Investments	91.42	91.42	615.57	615.57
Total Non-Current Assets	534.78	558.85	1,058.93	1,083.00
Current Assets				
Inventories	-	-	-	-
Financial Assets				
--- Cash and Cash Equivalents	2,817.92	2,494.38	2,818.37	2,494.49
--- Other Financial Assets	50.08	49.33	-	-
Other Current Assets	99.19	91.76	99.19	91.76
Total Current Assets	2,967.19	2,635.47	2,917.56	2,586.25
Total Assets	3,501.97	3,194.32	3,976.49	3,669.25
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	5,567.01	5,567.01	5,567.01	5,567.01
Other Equity	(2,236.94)	(2,481.69)	(3,299.95)	(3,544.29)
Total Equity	3,330.07	3,085.32	2,267.06	2,022.72
Non-Current Liabilities				
Provisions	-	-	1,537.33	1,537.33
Total Non-Current Liabilities	-	-	1,537.33	1,537.33
Current Liabilities				
Financial Liabilities				
--- Trade Payables	8.24	9.70	8.44	9.90
Other Current Liabilities	69.94	9.11	69.94	9.11
Provisions	93.72	90.19	93.72	90.19
Total Current Liabilities	171.90	109.00	172.10	109.20
Total Liabilities	171.90	109.00	1,709.43	1,646.53
Total Equity and Liabilities	3,501.97	3,194.32	3,976.49	3,669.25



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Standalone and Consolidated Cash Flow Statement for the year ended March 31, 2021

(Rs. In lakh)

Particulars	Standalone		Consolidated	
	For the year ended 31.03.2021	For the year ended 31.03.2020	For the year ended 31.03.2021	For the year ended 31.03.2020
Cash Flow from Operating Activities				
Net Profit/(Loss) before Tax as per Statement of Profit and Loss	244.75	297.59	244.34	296.73
Adjustments for :				
Depreciation (Net of accumulated depreciation on sale of Assets)	2.84	5.16	2.84	5.16
Investment Income - Dividend & Interest Income & Other Income	(423.63)	(531.41)	(423.63)	(531.41)
Operating Profit/(Loss) before Working Capital Changes	(176.04)	(228.66)	(176.45)	(229.52)
Changes in Working Capital				
(Increase)/Decrease in Inventories	-	-	-	-
(Increase)/Decrease in Other Financial Assets	(0.75)	(0.50)	-	-
(Increase)/Decrease in Other Current Assets	(7.43)	(3.31)	(7.43)	(3.31)
Increase/(Decrease) in Non-Current Provisions	-	-	-	-
Increase/(Decrease) in Trade Payables	(1.46)	0.43	(1.46)	0.12
Increase/(Decrease) in Other Current Liabilities	60.82	4.16	60.82	4.16
Increase/(Decrease) in Current Provisions	3.53	8.12	3.53	8.12
Cash Generated from Operating Activities	(121.33)	(219.76)	(120.99)	(220.43)
Income Tax Paid	-	(0.20)	-	(0.20)
Net Cash (used)/generated from Operating Activities (A)	(121.33)	(219.96)	(120.99)	(220.63)
Cash Flow From Investing Activities				
(Increase)/Decrease in Non-Current Financial Investments	-	9.07	-	9.06
Sale of Fixed Assets (Net of Purchase)	21.23	22.04	21.23	22.04
Dividend & Interest Income	423.63	531.41	423.63	531.41
Net Cash (used)/generated from Investing Activities (B)	444.86	562.52	444.86	562.51
Cash Flow from Financing Activities				
Proceeds from borrowings	-	-	-	-
Net Cash (used)/generated from Financing Activities (C)	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	323.53	342.56	323.87	341.88
Cash & Cash Equivalent at the beginning of the period	2,494.38	2,151.82	2,494.49	2,152.61
Cash & Cash Equivalent at the end of the period	2,817.91	2,494.38	2,818.36	2,494.49

(0.00)



KUCHERIA AND ASSOCIATES

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF UTIQUE ENTERPRISES LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of UTIQUE ENTERPRISES LIMITED (formerly known as Apple Finance Limited) ("the Company"), for the quarter and year ended March 31, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement: -

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the Net Profit and Total Comprehensive Income and other financial information of the Company for the quarter and year ended March 31, 2021.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2021 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

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Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone Financial Results, is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited interim condensed standalone financial statements for the three months and year ended March 31, 2021. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2021 that give a true and fair view of the Net Profit and Other Comprehensive Income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, 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 is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is 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

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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 this Standalone Financial Results.

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 Standalone Financial Results, 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, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Company 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 Statement 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results 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 Standalone Financial Results.

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.

For Kucheria & Associates
Chartered Accountants
Firm Regn. No.105391W



Neetu Godhwani
Partner
Membership No.141952
UDIN NO.: 21141952AAAADZ7637

Mumbai, June 29, 2021

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF UTIQUE ENTERPRISES LIMITED

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of UTIQUE ENTERPRISES LIMITED (formerly known as Apple Finance Limited) ("the Company") and its subsidiary, Apple Asset Management Limited (the Company and its subsidiary together referred to as "the Group"), for the quarter and year ended March 31, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement: -

- (i) includes the results of the subsidiary, Apple Asset Management Limited;
- (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the Consolidated Net Profit and Consolidated Total Comprehensive Income and other financial information of the Group for the quarter and year ended March 31, 2021.

Basis for Opinion

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

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Management's Responsibilities for the Consolidated Financial Results

This Statement, which includes Consolidated Financial Results, is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three months and year ended March 31, 2021. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated Net Profit and Consolidated Other Comprehensive Income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the 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 respective financial results 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 this Consolidated Financial Results by the Directors of the Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results 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

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material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

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 Results, 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, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 Consolidated Financial Results 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

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- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results 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 Consolidated Financial Results.

We communicate with those charged with governance of the Company 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.

For Kucheria & Associates

Chartered Accountants

Firm Regn. No.105391W



Neetu Godhwani

Partner

Membership No.141952

UDIN NO. : 21141952AAAAEA2082

Mumbai, June 29, 2021