

DATE: 25/05/2023

TO,
THE DEPUTY MANAGER,
DEPARTMENT OF CORPORATE SERVICES,
NATIONAL STOCK EXCHANGE LIMITED,
EXCHANGE PLAZA, PLOT NO. C/1, G BLOCK,
BANDRA-KURLA COMPLEX,
BANDRA (E), MUMBAI-400051

COMPANY CODE-CROWN

ISIN: INE491V01019

SUB: OUTCOME OF BOARD MEETING HELD ON THURSDAY, 25TH MAY, 2023

Pursuant to Regulations 30 of SEBI (LODR) Regulations, 2015 we wish to inform you that a meeting of board of directors was held today at the registered office of the company.

The board of directors has discussed and approved, inter alia, on the following matters:

1. Approval of the annual accounts and audited financial results of the company & audit report for the fourth quarter and year ended as on 31st March, 2023.
2. Approval of Re-constitution of Audit Committee.
3. Approval of Re-constitution of Nomination and Remuneration Committee.
4. Approval of Re-constitution of Stakeholders Relationship Committee.
5. Appointment of Mr. Mehul Mehta, Chartered Accountant as internal auditor of the company.

Kindly take this on your record, acknowledge the receipt.

The board meeting commenced at 2:05 p.m. and concluded at 3:11 p.m. on 25th May, 2023.

Thanking You,
Yours Faithfully,
FOR, CROWN LIFTERS LIMITED

NIZAR N RAJWANI
CFO & DIRECTOR
DIN: 03312143



CROWN LIFTERS LIMITED

104, Raheja Plaza, Shah Industrial Estate, Veera Desai Road, Andheri (W), Mumbai - 400053, India.

Tel: +91 22 4006 2829 | Email: deals@crownlifters.com | www.crownlifters.com

CIN: L74210MH2002PLC138439

Date: 25th May, 2023

TO,
THE DEPUTY MANAGER,
DEPARTMENT OF CORPORATE SERVICES,
NATIONAL STOCK EXCHANGE LIMITED,
EXCHANGE PLAZA, PLOT NO. C/1, G BLOCK,
BANDRA-KURLA COMPLEX,
BANDRA (E), MUMBAI-400051

Company Code-Crown

ISIN: INE491V01019

SUB: DECLARATION OF UN-MODIFIED OPINION WITH AUDIT REPORT ON ANNUAL AUDITED FINANCIAL STATEMENT FOR THE YEAR 2022-23 AND HALF YEAR ENDED ON 31ST MARCH, 2023

Dear Sir,

This is reference to the Regulation 33 (3) (d) of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016 vide Notification No. SEBI/ LAD-NRO/GN/2016-17/001 dated 25/05/2016.

We hereby confirm that the Statutory Auditor of the company M/s. Shiv Pawan & Company, Chartered Accountants (FRN: 120121W) have issued unmodified opinion(s) in respect of Audited financial statement for the year 2022-23 and fourth quarter ended on 31st March, 2023, as approved by the board in its meeting held on 25th May, 2023.

You are requested to kindly take the same on record and oblige.

Yours Faithfully,

FOR, CROWN LIFERS LIMITED,


KARIM K. JARIA
MANAGING DIRECTOR
DIN: 00200320



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SHIV PAWAN & COMPANY
Chartered Accountants

604, Platinum Techno Park,
Behind Raghuleela Mall,
Sector - 30A, Vashi,
Navi Mumbai - 400 703.

CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2023

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF CROWN LIFTERS LIMITED

To

The Members,
Crown Lifters Limited

We have audited the accompanying financial statements of **M/s. CROWN LIFTERS LIMITED**, which comprise the Balance Sheet as at 31st March, 2023 and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

- i) in the case of the Balance Sheet, of the state of affairs of the company as at 31st March, 2023;
- ii) in the case of the Statement of Profit & Loss account, of the **Profit** for the year ended on that date.
- iii) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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

As per SA 701, Key Audit Matters are applicable to the Listed Company in forming of our opinion, however, no Key Audit Matter exists, hence, we do not provide separate opinion on these matters.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report, but does not include the financial statements and our auditor's report thereon.

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 standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work, we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. So, we have nothing to report in this regard.



[Signature]
M.No. 085517

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SHIV PAWAN & COMPANY
Chartered Accountants

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CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2023

Management's Responsibility 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 and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 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, management 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 management 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.

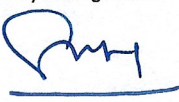
Auditor's Responsibility

Our objectives are 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 have also

- i) Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform the 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 subject to that the Company has not provided enough Confirmation from Debtors.
- ii) Obtained 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.
- iii) Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.




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CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2023

- iv) Concluded 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.
- v) 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.



M. No. 085517

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CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2023

Report on Other Legal and Regulatory Requirements

- 1 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 Act, we give in the "Annexure A"; statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
- 2 As required by Section 143(3) of the Act, we report that :
 - (a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) in our opinion proper books of account 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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - (d) in our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) on the basis of the written representations received from the directors as on 31st March 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2022 from being appointed as a director in terms of Section 164(2) of the Act; and
 - (f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
 - (i) The Company is having the pending litigation with the Income-tax Department against the A. Y. 2012-13 and the demand is raised by the Income-tax Department is Rs. 49.64 lacs, the Company has not made any provision in the financials against this demand. However, the Management is certain about the merits of the case and are sure that this demand shall get nullified during the course of the appeal proceedings, which is already initiated.
 - (ii) The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
 - (iii) There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.
 - (iv) The Company has not declared any dividend during the year into consideration.
 - (v) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, 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;




M.No. 085517

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SHIV PAWAN & COMPANY
Chartered Accountants

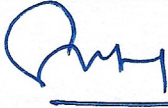
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CROWN LIFTERS LIMITED

YEAR ENDING : 31ST MARCH, 2023

- (vi) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the 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 any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (vii) Based on such audit procedures that the auditor has 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 (v) and (vi) contain any material mis-statement.

For Shiv Pawan & Company
Chartered Accountants



Partner
(CA Shivhari B. Garg)

Firm Regn. No. : 120121W
Membership No. : 085517

Place : Navi Mumbai
Date : 25th May, 2023

UDIN : 22085517 23085517B9XVDZ1151

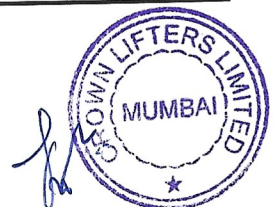
Statement of Financial Results for the Quarter and Year Ended on 31st March, 2023

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2023	31/12/2022	31/03/2022	31/03/2023	31/03/2022
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	607.12	507.06	962.48	1,927.76	1,992.41
2	Other Income	17.57	16.40	1.96	42.16	16.51
3	Total Income (1 + 2)	624.70	523.47	964.44	1,969.92	2,008.92
4	Expenses					
(a)	Cost of Material consumed	314.19	309.00	704.15	1,083.99	1,109.24
(b)	Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00
(c)	Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	0.00	0.00	0.00	0.00	0.00
(d)	Employee Benefits Expenses	76.06	68.75	63.45	270.89	229.56
(e)	Finance Costs	10.85	6.76	14.18	18.57	105.80
(f)	Depreciation and Amortisation Expenses	84.59	88.40	60.23	264.17	269.58
(g)	Other Expenses	49.48	16.10	25.65	105.81	106.22
	Total Expenses (4)	535.17	489.01	867.66	1,743.43	1,820.41
5	Profit/(Loss) from Operations Before Exceptional Items & Tax (3 - 4)	89.53	34.45	96.78	226.49	188.51
6	Exceptional Items	24.97	0.00	183.16	80.36	293.00
7	Profit / (Loss) from Ordinary Activities Before Tax (5 - 6)	114.50	34.45	279.94	306.85	481.51
8	Tax Expenses					
	(a) Current Tax	(7.48)	0.00	16.90	28.22	16.90
	(b) Deferred Tax	(111.43)	0.00	655.08	(111.43)	624.86
	(c) Adjustment of tax relating to earlier period	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses (8)	(118.91)	0.00	671.98	(83.21)	641.76
9	Net Profit/(Loss) for the period (7 - 8)	233.41	34.45	(392.04)	390.06	(160.25)
10	Other Comprehensive Income					
11	Total Comprehensive Income for the period (9+10)	233.41	34.45	(392.04)	390.06	(160.25)
12	Paid-Up Equity Share Capital shares of Rs 10/-Each	1,041.00	1,041.00	1,041.00	1,041.00	1,041.00
13	Other Equity excluding revaluation reserve	1,072.06	839.05	703.21	1,072.06	703.21
14	Earnings Per Equity Share (Not Annualised)					
	(a) Basic	2.24	0.33	(3.77)	3.75	(1.54)
	(b) Diluted	2.24	0.33	(3.77)	3.75	(1.54)
	(See accompanying notes to the financial results)					



[Signature]
M. No. 085517



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NOTES:

- 1) The company has adopted Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs with effect from 1st April, 2017 with a transition date of 1st April, 2016 and accordingly these financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
- 2) The above detailed format of Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. The financial result is also available on the Stock Exchange websites: www.nseindia.com and company's website: www.crownlifters.com.
- 3) The above results are audited by statutory auditor of the company and have been reviewed by the Audit Committee and approved by the Board of Director at their meeting held on 25th May, 2023.
- 4) The figures of the last three month represent the balancing figures between audited figures in respect of financial year and the published year-to-date figures up to nine months of current financial year.
- 5) Previous period figures have been regrouped/reclassified/rearranged wherever necessary to make them comparable to figures of the current periods.



M.No. 085517

On behalf of the Board of Directors
CROWN LIFTERS LIMITED



Mr. Karim Kamruddin Jaria
Chairman & Managing Director
DIN: 00200320

Place : Mumbai
Date : 25-05-2023

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(Rs. In Lacs)

Particulars	As at March 31, 2023	As at March 31, 2022
	(Audited)	(Audited)
B. EQUITY AND LIABILITIES		
(1) Equity		
a) Equity Share Capital	1,041.00	1,041.00
b) Other Equity	1,072.46	703.22
	2,113.46	1,744.22
(2) LIABILITIES		
Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	864.91	0.00
ii) Trade Payables		
-Total Outstanding dues of Micro Enterprises and Small Enterprises	3.58	0.53
-Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	0.64	1.32
iii) Other financial liabilities (other than those specified in item (b))	0.00	0.00
b) Provisions	0.00	0.00
c) Deferred-tax Liabilities (Net)	236.00	347.43
d) Other Non-Current Liabilities	0.00	0.00
Total Non-Current Liabilities	1,105.13	349.28
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	331.90	0.00
ii) Trade Payables		
-Total Outstanding dues of Micro Enterprises and Small Enterprises	47.98	29.78
-Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	233.30	54.92
iii) Other financial liabilities (other than those specified in item (c))	0.00	0.00
b) Other Current Liabilities	59.54	130.06
c) Provisions	48.61	42.87
d) Current Tax Liabilities (Net)	20.99	57.72
Total Current Liabilities	742.32	315.35
TOTAL EQUITY AND LIABILITIES	3,960.91	2,408.85



[Signature]
Mr. No. 085517



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CIN: L74210MH2002PLC138439

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

Amount in Lacs

Sr. No.	Particulars	As At 31-03-2023	As At 31-03-2022
A.	Cash Flow from Operating Activities :		
	Net Profit After Tax and Extraordinary items	390.06	(160.25)
	Add: <u>Items considered separately</u>		
	Interest Paid	18.57	105.80
	Taxes Paid	28.22	16.90
	Deferred Tax Liability created during the year	(111.43)	624.86
	Profit on Sale of Fixes Assets	(80.36)	(293.00)
	Dividend	(20.82)	0.00
	Add: <u>Non-cash Items</u>		
	Depreciation	264.17	269.59
	Less: <u>Non-cash Items</u>		
	Deferred Tax Assets created during the year	0.00	0.00
	Less: <u>Items considered separately</u>		
	Interest Received	(40.58)	(15.35)
	Operating Profit before Changes in Operating Liabilities and Assets	447.83	548.55
	<u>Changes in Operating assets/Liabilities</u>		
	<u>Changes in Assets</u>		
	Decrease /(Increase) in Sundry Debtors	(27.16)	(39.49)
	Decrease/(Increase) in Closing Stock	62.33	(60.78)
	Decrease/(Increase) in Short Term Loans & Advances	211.36	(215.33)
	Decrease/(Increase) in Current Tax Assets	(52.86)	15.51
	Decrease/(Increase) in Non-Current Trade Receivable	31.23	74.87
	Decrease/(Increase) in Other Current Assets	9.73	(0.81)
	<u>Changes in Liabilities</u>		
	(Decrease)/Increase in Short Term Provisions	5.74	(3.08)
	(Decrease)/Increase in Sundry Creditors	196.58	32.64
	Increase / (Decrease) in Current borrowings	331.90	0.00
	(Decrease)/Increase in Other Current Liabilities	(70.52)	110.72
	(Decrease)/Increase in Current Tax Liabilities	(36.73)	22.29
	(Decrease)/Increase in Non-Current Trade Payables	2.37	0.51
	Net Changes in Working Capital	663.97	(62.95)
	Cash Flow from Operating Activities	1,111.80	485.60
	Less: Taxes Paid	(28.22)	(16.90)
	Net Cash Flow from Operating Activities	1,083.58	468.70



[Signature]
Mr. No. 085517

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CIN: L74210MH2002PLC138439

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

Amount in Lacs

Sr. No.	Particulars	As At 31-03-2023	As At 31-03-2022
B.	Cash Flow from Investment Activities :		
	Purchase of Fixed Assets	(1,326.85)	(8.99)
	Sale of Fixed Asset	449.15	821.87
	Increase/(Decrease) in Non-Current Loans & Advances	0.50	169.02
	Interest Received	40.58	15.35
	Net Cash Flow from Investment Activities	(836.62)	997.25
C.	Cash Flow from Financing Activities :		
	Increase/(Decrease) in No-Current Borrowings	864.92	(1,455.78)
	Finance Cost	(18.57)	(105.80)
	Net Cash Flow from Financing Activities	846.35	(1,561.58)
	Net Increase/(Decrease) in Cash & Cash Equivalents	1,093.31	(95.63)
	Cash & Cash Equivalents as at the beginning of the year	74.73	170.36
	Cash & Cash Equivalents as at the end of the year	1,168.04	74.73



[Signature]
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