CIN: L45100PN1982PLC173438

Reg Office: Office No. 510 to 513, 05th Floor, Platinum Square, Shri Satpal Malhotra Marg, Nagar Road, Pune – 411014. Ph. +919607600044 |e: info@belmac.in| www.supremeholdings.net

26<sup>th</sup> May, 2023

The Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Tower, Dalal Street, Fort,Mumbai - 400 001 Scrip Code: 530677

### Dear Sir / Madam,

# Sub: Outcome of Board meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we hereby inform the Exchange that the Board of Directors of the Company at its Meeting held today i.e. 26<sup>th</sup> May, 2023 has, inter alia, considered and approved the following businesses:

### 1. Approval of Financial Results:

Approved the Audited Financial Results (Standalone and consolidated) for the quarter and year ended 31<sup>st</sup> March, 2023. In this regard:

- a) Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31stMarch, 2023 attached as "Annexure I";
- b) Auditor's Report in respect of the Audited standalone and consolidated financial results of the Company for the financial year ended 31<sup>st</sup> March, 2023 attached as "Annexure II" and
- c) Declaration for unmodified opinion in respect of Audited standalone and consolidated financial results of the Company for the financial year ended 31<sup>st</sup> March, 2023 attached as "Annexure III"

In accordance with Regulation 47(1) of the Listing Regulations, the Company would be publishing Audited Consolidated Financial Results for the quarter and financial year ended 31<sup>st</sup> March, 2023 in newspapers.

### 2. <u>Appointment of Secretarial Auditor:</u>

Appointment of M/s. Khyati Shah & Co., Company Secretaries, as a Secretarial Auditor of the Company for the financial year 2023-24, Details as required as per Regulation 30 read with clause 7 or Para A of Annexure I of SEBI Circular dated September 9, 2015 are enclosed as "Annexure IV"

CIN: L45100PN1982PLC173438

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# 3. <u>Appointment of M/s. M J S P & Associates, Chartered Accountants (FRN:</u> 147743W) as an Internal Auditor of the company:

Appointment of M/s. M J S P & Associates, Chartered Accountants (FRN: 147743W) as an Internal Auditor of the Company in compliance with Section 138 of the Companies Act, 2013 and the rules made thereunder. Details as required as per Regulation 30 read with clause 7 or Para A of Annexure I of SEBI Circular dated September 9, 2015 are enclosed as "Annexure V"

The meeting commenced at 1:30 p.m. and concluded at 4:15 p.m.

The above is for your information and record. Thanking you,

Yours faithfully, For Supreme Holdings & Hospitality (India) Limited

Vidip Jatia Managing Director and Chief Financial Officer DIN: 06720329 Add: Damodar Bhavan, Bhulabhai Desai Road, Flat no. 3, Near Mahalaxmi Temple, Cumballa Hill, Mumbai-400026

Encl: as above



CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

#### То

The Board of Directors Supreme Holdings & Hospitality (India) Limited

#### Report on the audit of the Standalone Financial Results

#### Opinion

We have audited the accompanying standalone annual financial results of Supreme Holdings & Hospitality (India) Limited (hereinafter referred to as the "Company") for the quarter and year ended 31 March 2023 ('standalone annual financial results'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI"} (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31 March 2023.

#### Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Annual 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 together with the ethical requirements that are relevant to our audit of the standalone 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 on the standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with the recognition and measurement principles !aid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and





CHARTERED ACCOUNTANTS

estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are 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 responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 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 standalone annual 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 annual 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 standalone annual 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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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.

#### Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2023 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulation.



For Mittal Agarwal & Company Chartered Accountants (Firm Registration No. 131025W)

Pyush Agarwal Partner Membership No. 135505

Place: Pune Dated: 26/05/2023 UDIN: 231 CC D BG-XCTY42224

# Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March 2023

		(Rs. in Lakhs) Standalone				
Sr.	Dentirular	Qua	rter ended		Yea	ar ended
No.	Particulars	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue From Operations	1,688.87	2,259.83	2,750.76	7,311.18	7,639.63
11	Other Income	103.22	72.96	115.08	302.29	144.39
111	Total Income (I+II)	1,792.08	2,332.79	2,865.84	7,613.47	7,784.02
IV	Expenses:					
	Cost Of Sales And Other Operational Expenses	1 205 74				
	Employee Benefits Expense	1,286.74	1,538.37	2,149.26	5,430.72	5,535.08
	Finance Costs	83.52	63.77	70.55	243.34	247.19
		-	0.21	22.09	0.51	22.54
	Depreciation And Amortisation Expense	9.95	10.01	12.21	40.55	40.64
	Other Expenses	158.83	93.73	108.67	475.72	397.67
	Total Expenses (IV)	1,539.04	1,706.09	2,362.79	6 100 04	6 2 4 2 4 2
v	Profit Poforo Exceptional Items And Tay (III, 11)			2,302.79	6,190.84	6,243.12
•	Profit Before Exceptional Items And Tax (III - IV)	253.04	626.69	503.05	1,422.63	1,540.90
VI	Exceptional Items	-	-	-	-	-
VII	Profit Before Tax (V - VI)	253.04	626.69	503.05	1,422.63	1,540.90
VIII	Tax Expense					
	Current Tax	58.22	134.53	83.20	239.37	236.55
	Deferred Tax (net)	(6.24)	0.08	(5.81)	(4.98)	20.65
іх	Profit For The Period/Year From Continuing Operations (VII - VIII)	201.06	492.08	425.66	1 100 24	
		201.00	492.08	425.00	1,188.24	1,283.70
х	Profit (Loss) From Discontinuing Operations					
XI	Tax Expense Of Discontinuing Operations	-	-		-	-
	and a poster of discontinuing operations	-	-	-	-	-
XII	Profit (Loss) from Discontinuing operations (after tax) (X - XI)	-				
			-		-	-
хш	Profit For The Period/Year (IX + XII)	201.06	492.08	425.66	1,188.24	1,283.70
	Other Comprehensive Income			91	15	
	Other Comprehensive Income Not To Be Reclassified To Profit or					
	Loss In Subsequent Periods (net of tax):					
	- Re-measurement Gain/(losses) On Defined Benefit Plan	5.55	-	(7.84)	5.55	(7.84)
	- Net gain/ (loss) On Fair Value Of Equity Instruments	-	-	-		-
xv	Total Comprehensive Income For The Period/Year	200 02	402.00			
1.1		206.62	492.08	417.82	1,193.79	1,275.86
XVI	Paid Up Equity Share Capital (Face value of Rs 10/- each)	3,547.69	3,547.69	3,547.69	3,547.69	3,547.69
KVII	Other Equity				49,903.49	6,377.85
	Foreiro Der Chara					,
	Earning Per Share					
10 march	Basic (7)	0.57	1.39	1.20	3.35	3.62
1 . S.	Basic (*) Diluted (*)	0.56	1.38	1.20	3.33	3.62
1 . S.					5.55	5.02
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#### Audited Standalone Cash Flow Statement For the Year ended 31st March, 2023

		Audited	Audited
Sr.		For the Year	For the Year
No.	Particulars	ended	ended
		31.03.2023	31.03.2022
Α.	Cash Flow From Operating Activities		
	Profit Before Tax	1,422.63	1,540.8
	Adjustments for:		
	Depreciation	40.55	40.6
	Depreciation On Assets Pertaining To Inventory WIP	2.95	2.7
	Employment Benefits	21.33	18.1
	Dividend Income	(0.03)	(0.0
	Interest Income	(8.29)	(5.2
	Operating Profit Before Working Capital Changes	1,479.14	1,597.1
	Adjustment for :		
	Loans Financial assets	483.65	(989.0
	Other Non Current Assets	25.99	9.1
	Other Current Assets	(51.28)	1.6
	Other Financial Assets	(22.30)	(2.6
	Trade Receivables	(274.35)	544.0
	Advance to Contractors / Suppliers	(2,596.76)	1,923.3
	Inventories	474.69	850.3
	Provisions	-	(1.0
	Trade Payable	1,016.30	852.0
	Other Financial Liabilities	278.68	235.
	Other Current Liabilities	(1,548.14)	(1,396.)
	Cash Generated from Operations	(734.38)	
	Direct Taxes Paid	(303.36)	
	Net Cash Generated From Operating Activities (A)	(1,037.75)	3,486.
В.	Cash Flow from Investing Activities		
	Purchase Of Property, Plant and Equipment	(20.50)	(25.
	Issue of share warrants	97.75	
	Interest Income	8.29	5.
	Dividend Income	0.03	0.
	Increase In Fixed deposit	(0.86)	1
	Sale / (purchase) of Mutual Fund	(2,289.44)	8
	Net Cash Generated From/ (used in) Investing Activities (B)	(2,204.73)	
C.	Cash Flow From Financing Activities		
с.	Net proceeds/(repayment) of Short Term Borrowings	-	
	Net proceeds/(repayment) of Short renn Borrowings	-	
	Net cash used in financing activities (C)	-	
	Net Changes In Cash and Cash Equivalents (A+B+C)	(3,242.48)	
	Cash And Cash Equivalents At The Beginning Of The Year	3,522.28	
	Cash And Cash Equivalents At The End Of The Period	279.80	3,522





# Audited Standalone Assets & Liabilities as at 31st March, 2023

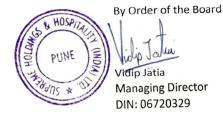
			Standalone		
		As a			
Sr. No.	Particulars	Audited 31.03.2023	Audited 31.03.2022		
-+					
	ASSETS				
1	Non-Current Assets	43,108.64	897.54		
	(a) Property, Plant and Equipment	464.97	464.97		
	(b) Investment Property		e.		
	(c) Financial Assets	33.92	14.92		
	(i) Investments	-	-		
	(ii) Loans	29.63	26.33		
	(iii) Other Financial Assets	130.65	128.71		
	(c) Deferred Tax Assets (net)	0.17	26.15		
	(d) Other Non-Current Assets	43,767.98	1,558.63		
s	Total Non-Current Assets	43,707.50			
2	Current Assets	6,436.03	6,910.71		
	(a) Inventories	0,430.03			
	(b) Financial Assets	2,289.44	-		
	(i) Investments	442.86	168.50		
	(ii) Trade Receivables	279.79	3,522.27		
	(iii) Cash and Cash Equivalents	21.63	20.77		
	(iv) Other Bank Balances	505.40	989.05		
	(v) Loans	51.53	-		
	(c) Current Tax Asset (net)	3,322.61	726.09		
	(d) Other Current Assets	13,349.27	12,337.40		
	Total Current Assets	57,117.25	13,896.03		
	TOTAL ASSETS (1+2)	57,117.25	13,050.05		
. 11	EQUITY AND LIABILITIES				
3	EQUITY	3,547.69	3,547.69		
	(a) Equity Share Capital	49,903.49			
	(b) Other Equity	53,451.18			
	Total Equity	55,451.10	, , , , , , , , , , , , , , , , , , , ,		
4	Non-Current Liabilities				
	(a) Financial Liabilties		_		
	(i) Borrowings	78.4	66.20		
	(b) Provisions	78.4			
	Total Non-Current Liabilities	/8.4			
5	Current Liabilities				
	(a) Financial Liabilties				
	(i) Trade Payables	×			
	- Total outstanding dues of micro and small enterprises	2,162.7	1,146.41		
	- Total outstanding dues of creditors other than micro and	2,102.7	-,		
	small enterprises	1,326.6	1,048.01		
	(ii) Others	59.7			
	(b) Other Current Liabilities	9.7	-		
	(c) Provisions	29.			
	(d) Current Tax Liabilities (net)	3,587.0			
AGA	Total Current Libilities				
POM	A SALE SOLUTY AND LADULTIES (3+4+5)	57,117.	P. HOSO		
MUM	BAL Signed for id with canon		13 ALIA		
.R. 131	02 purpose owy · CIN - L45100PN11982PLC173	438	25 13,896.03		
	info@belmac.in		131 151		
		//00044	odns + SS		



1 The above Standalone financial results have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on May 26, 2023. The standalone financial statements for the quarter and year ended 31st March, 2023 have been audited by the statutory auditors, who have expressed an unmodified opinion.

- 2 The Financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial year
- 4 As the company has only one business segment, disclosure under Ind-AS 108, on Segment Reporting is not applicable.
- 5 Previous year figures have been regrouped / reclassified, wherever necessary, to correspond with current year classification.

Place : Mumbai Date: May 26, 2023



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CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors Supreme Holdings & Hospitality (India) Limited

Report on the audit of the Consolidated Financial Results

#### Opinion

We have audited the accompanying consolidated annual financial results of Supreme Holdings & Hospitality (India) Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and year ended 31 March 2023, ("the Statement" or "consolidated annual financial results"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended {'Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the consolidated annual financial results:

- a. includes the annual financial results of the subsidiaries named Helmet Traderz Limited, Belmaac City Developers Private Limited and Visana Infrastructure Private Limited;
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31 March 2023.

#### Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual 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 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

# Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles

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### CHARTERED ACCOUNTANTS

generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual 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 the Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity 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 Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of each entity.

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

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 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 consolidated annual 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 annual 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and une operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors of the Holding Company.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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

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## MITTAL AGARWAL & COMPANY CHARTERED ACCOUNTANTS

consolidated annual 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 annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the consolidated annual financial results. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### Other Matters

The consolidated annual financial results include the results for the quarter ended 31 March 2023 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulation.



For Mittal Agarwal & Company Chartered Accountants (Firm Registration No. 131025W)

Piyush Agarwal Partner Membership No. 135505

Place: Pune Dated: 26/05/2023 UDIN: 23 (55)5BG X CT 2 8240

Statement of Audited Consolidated Financial Results for the Quarter and Year ended 31 March 2023

			0	Year ended		
Sr.	Particulars		Quarter ended			
No.		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.202
_		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited
т	Revenue From Operations	1,688.87	1,938.78	1,111.16	7,311.18	7,639.6
п	Other Income	120.70	12.04	6.09	357.36	153.0
ш	Total income (I+II)	1,809.57	1,950.82	1,117.25	7,668.55	7,792.7
IV	Expenses:					
	Cost Of Sales And Other Operational Expenses	1,286.39	1,028.06	1,059.70	5,429.70	5,535.0
	Employee Benefits Expense	85.02	59.94	75.48	246.64	247.
	Finance Costs	-0.00	-	0.77	0.51	22.
	Depreciation And Amortisation Expense	9.95	10.37	10.74	40.55	40.
	Other Expenses	186.37	83.78	139.03	519.65	403.
	Total Expenses (IV)	1,567.73	1,182.15	1,285.72	6,237.06	6,248.
v	Profit Before Exceptional Items And Tax (III - IV)	241.84	768.67	(168.47)	1,431.49	1,544.
vi	Exceptional Items	-		-	-	-
vii	Profit Before Tax (V - VI)	241.84	768.67	(168.47)	1,431.49	1,544.
VIII						
viii	Tax Expense	57.16	144.55	(14.66)	241 90	226
	Current Tax Deferred Tax (net)	(6.24)	1.0.00000000000	(14.66) (30.98)	241.80 -4.98	236. 19.
		(0.24)	(2.40)	(30.30)	4.50	15.
IX	Profit for the period from continuing operations (VII - VIII)	190.92	626.60	(122.83)	1,194.67	1,288.
	Less: Share of Profit transferred to Minority Interest	(1.33)			0.69	
	Profit after tax & Non Controling Interest	192.26			1,193.99	1,288.
x	Profit (Loss) From Discontinuing Operations	-	-	-	-	
	Tax Expense Of Discontinuing Operations	-	-	-		
	Profit (Loss) from Discontinuing operations (after tax) (X - XI)		-	-		
XIII	Profit For The Period/Year (IX + XII)	192.26	626.60	(122.83)	1,193.99	1,288
XIV	Other Comprehensive Income Other Comprehensive Income Not To Be Reclassified To Profit or Loss In Subsequent Periods (net of tax):					
	- Re-measurement Gain/(losses) On Defined Benefit Plan - Net gain/ (loss) On Fair Value Of Equity Instruments	5.55 (16.80)	-	4.57 (178.99)	5.55 (16.80)	(7. (83.
xv	Total Comprehensive Income for the period	181.01	626.60	(297.25)	1,182.74	1,196.
	Total comprehensive income for the year attributable to:					
	Non controlling interest	(1.33)			0.69	
	Owners of parent	181.01			1,182.74	-
	Of the total comprehensive income above, profit for the year attributable					
	to: Non controlling interest	(1 22)				
	Non controlling interest Owners of parent	(1.33) 181.01			0.69 1,182.74	
	Of the total comprehensive income above, other comprehensive income for the year attributable to:					
	Non controlling interest Owners of parent					
xvi	Paid Up Equity Share Capital (Face value of Rs 10/- each)	3,547.69	3,547.69	3,547.69	3,547.69	3,547.
xvii	Other Equity				50,160.02	6,645.
xviii	Earning per share					
	D (- ( )	0.54	1 77	(0.25)	1 2 2 7	
	Basic (Rs)	0.54	1.77	(0.35)	3.37	3.

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CIN - L45100PN11982PLC173438

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### Audited Consolidated Cash Flow Statement For the Year ended 31st March, 2023

		Consol	Consolidated		
Sr. No.		Audited	Audited		
	Particulars	For the Year	For the Year		
NO.		ended	ended		
		31.03.2023	31.03.2022		
A.	Cash Flow From Operating Activities				
	Profit Before Tax	1,431.49	1,544.0		
	Adjustments for:	1,431.49	1,544.0		
	Depreciation	40.55	10 0		
	Depreciation On Assets Pertaining To Inventory WIP	2.96	40.6		
	Employment Benefits	2.90	18.1		
	Dividend Income	(0.03)	(0.0		
	Interest Income	(249.84)			
	Fair Value Measurement Of Current And Non Current Investments	(249.04)	(101.1		
	rail value measurement of current and non current investments	-	32.0		
	Operating Profit Before Working Capital Changes	1,246.46	1,536.4		
	Adjustment for :				
	Loans Financial assets	483.65	(989.0		
	Other Non Current Assets	26.00	9.8		
	Other Current Assets	(0.45)	1.6		
	Other Financial Assets	(3.30)	(2.6		
	Trade Receivables	(274.35)	544.6		
	Advance to Contractors / Suppliers	(2,596.76)	1,923.3		
	Inventories	474.68	850.3		
	Provisions	-	(1.0		
	Trade Payable	2,943.60	852.0		
	Other Financial Liabilities	282.61	236.2		
	Other Current Liabilities	(1,557.87)	(1,396.2		
	Cash Generated from Operations	1,024.26	3,565.4		
	Direct Taxes Paid	(356.58)	(140.5		
	Net Cash Generated From Operating Activities (A)	667.68	3,424.9		
в.	Cash Flow from Investing Activities				
	Purchase Of Property, Plant and Equipment	(20.50)	(25.		
	Issue of share warrant	97.75			
	Interest Income	249.84	101.		
	Dividend Income	0.03	0.		
	Increase In Fixed deposit	(0.86)	(1.		
	Minority in new acquisition	1.00			
	Sale / (purchase) of Mutual Fund	(4,107.15)	(344.)		
	Net Cash Generated From/ (used in) Investing Activities (B)	(3,779.90)	(269.		
C.	Cash Flow From Financing Activities		5		
	Net proceeds/(repayment) of Short Term Borrowings	0.38	(35.3		
	Net proceeds/(repayment) of Long Term Borrowings	-	-		
	Net cash used in financing activities (C)	0.38	(35.3		
	Net Changes In Cash and Cash Equivalents (A+B+C)	(3,111.85)	3,119.0		
	Bee in each each equivalence (ribio)	(3,111.03)	5,115.		
	Cash And Cash Equivalents At The Beginning Of The Year	3,522.90	403.3		

CIN - L45100PN11982PLC173438

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## Audited Consolidated Assets & Liabilities as at 31st March, 2023

(b) Investment Property       4         (b) Financial Assets       8         (ii) Loans       8         (iii) Other Financial Assets       1         (c) Deferred Tax Assets (net)       1         (d) Other Non-Current Assets       44,6         Total Non-Current Assets       44,6         (a) Inventories       6,4         (b) Financial Assets       44,6         (a) Investments       44,6         (ii) Cash and Cash Equivalents       44         (iii) Cash and Cash Equivalents       44         (iii) Cash and Cash Equivalents       44         (i) Noestments       5         (c) Current Tax Asset (net)       33,3         Total Current Assets       15,2         TOTAL ASSETS (1+2)       59,9         II       EQUITY       50,11         EQUITY       (a) Equity Share Capital       3,5,5         (b) Druer Equity       50,11       50,11         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Total Equity       53,7         Non-Current Liabilities       1         (i) Borrowings       5         (ii) Other Guites       5	Consolidated		
I     ASSETS       1     Non-Current Assets       1     a) Property, Plant and Equipment       1     a) Property, Plant and Equipment       1     b) Financial Assets       1     (b) Financial Assets       1     (b) Threatments       1     (c) Deferred Tax Assets (net)       1     (d) Other Non-Current Assets       2     Current Assets       1     (d) Other Non-Current Assets       2     Current Assets       1     (ii) Other Non-Current Assets       2     Current Assets       3     (iii) Cash and Cash Equivalents       4     (iii) Cash and Cash Equivalents       4     (iii) Cash and Cash Equivalents       4     (d) Other Bank Balances       (v) Loans     5       1     Castest       1     Carrent Assets       1     Caster       1     (d) Other Current Assets       1     Total Current Tax Asset (net)       1     (d) Other Current Assets       1     (a) Equity Mare Capital       (a) Equity Mare Capital     3.5       (b) Other Equity     50.11       Equity Attributable to Owners of the Parent     53.7       1     Non-Current Liabilities     1       1     Current Liabili	As at		
1       Non-Current Assets       43,1         (a) Property, Plant and Equipment       43,1         (b) Financial Assets       4         (i) Investment Property       4         (b) Financial Assets       8         (ii) Other Financial Assets       1         (iii) Other Financial Assets       1         (c) Deferred Tax Assets (net)       1         (d) Other Non-Current Assets       44,6         (a) Investments       44,6         (a) Inventories       6,4         (b) Financial Assets       44,6         (ii) Investments       44,1         (iii) Tade Receivables       41,1         (iii) Tade Receivables       44,1         (iv) Other Bank Balances       4         (v) Other Bank Balances       3,3         (c) Current Tax Asset (net)       3,3         (d) Other Current Assets       3,3         Total Current Assets       3,3         Total Current Assets       3,3         Total Current Assets       3,5         (b) Other Equity       50,1         Equity Share Capital       3,5         (b) Other Equity       53,7         Non Controlling interests       53,7         Non-Current Liabilities <th></th> <th>Audited 31.03.2022</th>		Audited 31.03.2022	
(a) Property, Plant and Equipment     43,1       (b) Investment Property     4       (c) Financial Assets     4       (i) Investments     8       (ii) Cher Financial Assets     1       (c) Deferred Tax Assets (net)     1       (d) Other Financial Assets     44,6       2     Current Assets     44,6       2     Current Assets     44,6       3     Total Non-Current Assets     6,4       (i) Investments     4,1     4,1       (ii) Investments     4,1       (ii) Investments     4,1       (iii) Cash and Cash Equivalents     4,1       (iv) Other Bank Balances     4       (v) Coans     5       (c) Current Tax Asset (net)     3,3       1     Total Assets     3,3       1     Total Assets     3,3       1     Total Assets     3,3       1     EQUITY AND LIABILITIES     3,5       1     EQUITY AND LIABILITIES     5       1     Equity Share Capital     3,5       (b) Other Equity     50,11       1     5,3,7       1     Non Controlling interests     1       1     Total Asset     1       (c) Deferred tax liabilities (net)     1       1     1,41			
(b) Investment Property     44       (b) Financial Assets     8       (ii) Loans     8       (iii) Other Financial Assets     1       (c) Deferred Tax Assets (net)     1       (d) Other Non-Current Assets     44,6 <b>Z</b> Current Assets     44,6       (i) Investments     6,4       (ii) Other Non-Current Assets     44,6 <b>Z</b> Current Assets     44,6       (ii) Investments     6,4       (iii) Cash and Cash Equivalents     4       (iii) Cash and Cash Equivalents     4       (iv) Other Bank Balances     3,3       (d) Other Current Assets     15,22       TOTAL ASSETS (1+2)     59,9       II     EQUITY AND LIABILITIES       3     EQUITY       (a) Equity Share Capital     3,5,1       (b) Other Equity     50,1       Fortal Equity     53,7       Total Equity     53,7       Von Current Liabilities     1       (a) Financial Liabilities     1       (b) Other Equity     51,7       Total Equity     53,7       Vin Current Liabilities     1       (a) Financial Liabilities     1       (b) Provisions     1       (c) Deferred tax liabilities (net)     1       (d) Finacial Liabilities <t< td=""><td></td><td></td></t<>			
(b) Investment Property       4         (b) Financial Assets       8         (i) Loans       8         (ii) Coher Financial Assets       1         (c) Deferred Tax Assets (net)       1         (d) Other Non-Current Assets       44,6         2       Current Assets       44,6         3       (i) Investments       6,4         (ii) Cash and Cash Equivalents       4,1         (iii) Cash and Cash Equivalents       4         (iii) Cash and Cash Equivalents       4         (iii) Cash and Cash Equivalents       4         (iv) Uher Bank Balances       3,3         Total Current Tax Asset (net)       3,3         (c) Current Tax Assets       15,2         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         3       EQUITY         (a) Equity Share Capital       3,5,7         (b) Other Equity       50,11         Equity Attributable to Owners of the Parent       53,7         Non-Current Liabilities       1         (a) Financial Liabilities       1         (b) Provisions       1         (c) Deferred tax liabilities (net)       1         Total Astriabilities       1	108.64	897	
(b) Financial Assets       8         (ii) Ioans       1         (iii) Other Financial Assets       1         (c) Deferred Tax Assets (net)       1         (d) Other Non-Current Assets       44,6         2       Current Assets       44,6         (b) Financial Assets       44,6         (c) Deferred Tax Assets       44,6         (d) Other Non-Current Assets       6,4         (i) Investments       4,1         (ii) Tade Receivables       4,1         (iii) Cash and Cash Equivalents       4         (iv) Other Bank Balances       4         (v) Loans       5         (c) Current Tax Asset (net)       5         (d) Other Current Assets       3,3         TOTAL ASSETS (1+2)       59,9         11       EQUITY AND LIABILITIES       50,11         2       EQUITY AND LIABILITIES       50,11         2       Equity Attributable to Owners of the Parent       53,7         Non Current Liabilities       5       50,11         (a) Financial Liabilities       5       51,72         Total Equity       53,77       50,71       53,77         Von Courrent Liabilities       51,72       51,71         5	464.97	464	
(ii) Loans     1       (iii) Other Financial Assets     1       (c) Deferred Tax Assets (net)     1       (d) Other Non-Current Assets     44,6       2     Current Assets     44,6       (b) Financial Assets     44,6       (i) Investments     4,1       (ii) Tade Recelvables     44       (iii) Cash and Cash Equivalents     4       (iii) Cash and Cash Equivalents     4       (iv) Other Bank Balances     3,3       (c) Current Tax Asset (net)     5       (d) Other Current Assets     3,3       Total Current Assets     3,5       (b) Other Current Solution     5,5       (c) UTV     (a) Equity Share Capital     3,5       (b) Other Equity     50,1     50,1       Equity Attributable to Owners of the Parent     53,7       Non Controlling interests     53,7       Total Equity     53,7       Non-Current Liabilities     1       (a) Financial Liabilities (net)     1       Total Non-Current Liabilities     1 <td></td> <td>10</td>		10	
(ii) Loans       1         (iii) Other Financial Assets       1         (c) Deferred Tax Assets (net)       44,6         (d) Other Non-Current Assets       44,6         2       Current Assets       44,6         (i) Investments       44,1         (ii) Trade Recelvables       6,4         (iii) Cash and Cash Equivalents       4,1         (iv) Other Bank Balances       4         (iv) Other Bank Balances       5         (c) Current Tax Asset (net)       3,3         (d) Other Current Assets       15,2         TOTAL ASSETS (1+2)       55,9,9         II       EQUITY AND LLABILITIES       55,9,9         II       EQUITY       50,1         (a) Equity Share Capital       3,5,5         (b) Other Gravity       50,1         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Total Asset       1         (c) Deferred Tax liabilities (net)          (i) Borrowings          (b) Provisions          (c) Deferred tax liabilities (net)          Total Asset          (i) Borrowings <tr< td=""><td>885.30</td><td>903</td></tr<>	885.30	903	
(c) Deferred Tax Assets (net)       1         (d) Other Non-Current Assets       44,6         2       Current Assets       44,6         2       Current Assets       6,4         (a) Investments       6,4         (ii) Irade Receivables       4,1         (iii) Cash and Cash Equivalents       4         (iv) Other Bank Balances       4         (v) Loans       5         (c) Current Tax Asset (net)       3,3         (d) Other Current Assets       15,2         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         EQUITY       50,11         EQUITY AND LIABILITIES       50,11         Son Controlling interests       70,11         Total Equity       53,7         Von Courrent Liabilities       1         (a) Financial Liabilities (net)       1         Total Non-Current Liabilities       1         (i) Borrowings       5         (iii) Trade Payables <td>-</td> <td>500</td>	-	500	
(d) Other Non-Current Assets       44,6         Total Non-Current Assets       44,6         (a) Inventories       6,4         (b) Financial Assets       4,1         (ii) Trade Receivables       4,1         (iii) Cash and Cash Equivalents       4         (iv) Other Bank Balances       4         (v) Usans       5         (c) Current Tax Asset (net)       3,3         Total Current Assets       15,22         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         EQUITY AND LIABILITIES       3,5         IC (a) Equity Share Capital       3,5.7         Non Controlling interests       5         Total Equity       53,7         Non Current Liabilities       3         (a) Provisions       5         (b) Provisions       5         (c) Defored tax liabilities (net)       1         Current Liabilities       1         (a) Financial Liabilities       1         (i) Borrowings       5         (ii) Other Current Liabilities       1         (iii) Other Current Liabilities       1         (i) Borrowings       5         (iii) Others       5         (iiii	29.63	20	
(d) Other Non-Current Assets       44.6         Total Non-Current Assets       44.6         2       Current Assets       6,4         (b) Financial Assets       4,1         (ii) Trade Receivables       4,1         (iii) Cash and Cash Equivalents       4         (iv) Other Bank Balances       4         (v) Other Bank Balances       5         (d) Other Current Assets       3,3         Total Current Assets       3,5         (d) Other Current Assets       3,5         (a) Equity Share Capital       3,5.5         (b) Other Equity       50,1         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       5         Total Equity       53,7         Non-Current Liabilities       1         (a) Financial Liabilities (net)       1         Total Non-Current Liabilities       1         (i) Dorrowings       5         (ii) Trade Payables       5         . Total outstan	130.65	128	
2       Current Assets <ul> <li>(a) Inventories</li> <li>(b) Financial Assets</li> <li>(i) Investments</li> <li>(ii) Trade Receivables</li> <li>(iii) Cash and Cash Equivalents</li> <li>(iii) Cash and Cash Equivalents</li> <li>(iv) Other Bank Balances</li> <li>(v) Other Bank Balances</li> <li>(c) Current Tax Asset (net)</li> <li>(d) Other Current Assets</li> <li>(d) Other Current Assets</li> </ul> <li>It EQUITY AND LIABILITIES</li> <li>EQUITY AND LIABILITIES</li> <li>EQUITY AND LIABILITIES</li> <li>EQUITY AND LIABILITIES</li> <li>It Equity Share Capital</li> <li>(a) Equity Share Capital</li> <li>(b) Other Equity</li> <li>50,11</li> <li>Equity Attributable to Owners of the Parent</li> <li>53,77</li> <li>Non Controlling interests</li> <li>Total Equity</li> <li>53,77</li> <li>It for a controlling interests</li> <li>(c) Deferred tax liabilities</li> <li>(c) Deforred tax liabilities (net)</li> <li>(c) Deforred tax liabilities (net)</li> <li>(c) Deforred tax liabilities</li> <li>(a) Financial Liabilities</li> <ul> <li>(a) Financial Liabilities</li> <li>(b) Borrowings</li> <li>(c) Deforred tax liabilities (net)</li> <li>(c) Deforred tax liabilities</li> <li>(c) Deforrent Liabilities</li> <li>(c) Deforred tax liabilities</li> <li>(c) Borrowings</li> <li>(c) Deforred tax liabilities</li> <li>(d) Financial Liabilities</li> <li>(e) Borrowings</li> <li>(f) Borrowings</li> <li>(f) Borrowings</li> <li>(g) Financial Liabilities</li> <li>(h) Borrowings</li> <li>(h) Others</li> <li>(h) Other Current Liabilities</li> <li>(h) Other S</li></ul>	0.17	26	
2       Current Assets       6,4         (a) Inventories       6,4         (b) Financial Assets       4,1         (ii) Trade Receivables       4         (iii) Cash and Cash Equivalents       4         (iv) Other Bank Balances       4         (v) Loans       5         (c) Current Tax Asset (net)       3,3         (d) Other Current Assets       3,3         Total Current Assets       15,22         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         EQUITY       (a) Equity Share Capital         (b) Other Equity       50,11         Equity Attributable to Owners of the Parent       53,7         Non Corrent Liabilities       53,7         Total Equity       53,7         A       Non-Current Liabilities       1         (i) Brorowings       (b) Provisions       1         (c) Deferred tax liabilities (net)       1       1         Total Non-Current Liabilities       1       1         (ii) Borrowings       5       1         (b) Provisions       5       1         (c) Deferred tax liabilities (net)       1       1         Total Non-Current Liabilities       5	619.36	2,451	
(b) Financial Assets       0.4         (i) Investments       4,1         (ii) Trade Receivables       4         (iii) Cash and Cash Equivalents       4         (iv) Other Bank Balances       4         (v) Loans       5         (c) Current Tax Asset (net)       3,3         (d) Other Current Assets       3,3         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         2       EQUITY (a) Equity Share Capital         (b) Other Equity       50,11         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Total Equity       53,7         Non-Current Liabilities       1         (i) Borrowings       5         (ii) Borrowings       5         (iii) Current Liabilities       1         (i) Borrowings       5         (ii) Borrowings       5         (iii) Others       5         (iii) Trade Payables       5         . Total outstanding dues of micro and small enterprises       1         . Total outstanding dues of creditors other than micro and small enterprises       1         . (b) Other Current Liabilities       1,3         <		2,103	
(b) Financial Assets       4,1         (i) Investments       4         (ii) Cash and Cash Equivalents       4         (iv) Other Bank Balances       4         (iv) Other Bank Balances       5         (c) Current Tax Asset (net)       3,3         Total Current Assets       3,3         Total Current Assets       15,2         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         EQUITY AND LIABILITIES       50,11         EQUITY Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Total Equity       53,7         Von Controlling interests       53,7         Von-Current Liabilities       5         (i) Borrowings       5         (b) Provisions       5         (c) Deferred tax liabilities (net)       5         Total Non-Current Liabilities       1         (i) Borrowings       5         (ii) Trade Payables       5         (iii) Trade Payables       5         (iii) Total outstanding dues of micro and small enterprises       -         III Tade Payables       1,3         (b) Other Current Liabilities       1,3         (iii) Other	436.03	6,91	
(ii) Trade Receivables       4         (iii) Cash and Cash Equivalents       4         (iv) Other Bank Balances       4         (iv) Other Bank Balances       5         (v) Loans       5         (c) Current Tax Asset (net)       3,3         (d) Other Current Assets       3,3         Total Current Assets       15,27         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         EQUITY       (a) Equity Share Capital         (a) Equity Share Capital       3,5.5         (b) Other Equity       50,11         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Total Equity       53,7         Non-Current Liabilities       6         (i) Borrowings       5         (b) Provisions       1         (c) Deferred tax liabilities (net)       1         Total Non-Current Liabilities       1         (ii) Borrowings       5         (iii) Borrowings       5         (ii) Borrowings       5         (iii) Trade Payables       5         Total outstanding dues of micro and small enterprises       1,3         (b) Others       1,3	100100	0,51	
(ii) Trade Receivables       4         (iii) Cash and Cash Equivalents       4         (iv) Other Bank Balances       5         (v) Other Bank Balances       3,3         (c) Current Tax Asset (net)       5         (d) Other Current Assets       3,3         Total Current Assets       15,2         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         EQUITY       (a) Equity Share Capital         (a) Equity Share Capital       3,5.         (b) Other Equity       50,11         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Non-Current Liabilities       53,7         (c) Deferred tax liabilities (net)       53,7         I Total Rouries       1         (c) Deferred tax liabilities (net)       5         (c) Deferred tax liabilities (net)       1         I Total Non-Current Liabilities       1         (i) Borrowings       5         (ii) Borrowings       5         (iii) Trade Payables       5         - Total outstanding dues of micro and small enterprises       -         - Total outstanding dues of creditors other than micro and small enterprises       1,3	107.15		
(iii) Cash and Cash Equivalents       4         (iv) Other Bank Balances       5         (v) Loans       5         (c) Current Tax Asset (net)       3,3         (d) Other Current Assets       3,3         Total Current Assets       3,3         Total Current Assets       15,2         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         EQUITY       (a) Equity Share Capital         (a) Equity Share Capital       3,5.5         (b) Other Equity       50,11         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Total Equity       53,7         Non-Current Liabilities       6         (i) Borrowings       5         (c) Deferred tax liabilities (net)       7         Total Non-Current Liabilities       11         Current Liabilities       11         (i) Borrowings       5         (ii) Borrowings       5         (iii) Trade Payables       5         Total outstanding dues of micro and small enterprises       1,3         (b) Other Current Liabilities       1,3         (b) Others       1,3         (c) Provisions	442.86	168	
(iv) Other Bank Balances       5         (c) Current Tax Asset (net)       5         (d) Other Current Assets       3,3         Total Current Assets       15,22         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         EQUITY       AND LIABILITIES         EQUITY       (a) Equity Share Capital         (a) Equity Share Capital       3,5.5         (b) Other Equity       50,10         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       5         Total Equity       53,7         4       Non-Current Liabilities         (a) Financial Liabilities (net)       1         Total Non-Current Liabilities       1         (c) Deforred tax liabilities (net)       1         5       Current Liabilities       1         (i) Borrowings       5       5         (ii) Trade Payables       5       1         • Total outstanding dues of micro and small enterprises       5         (iii) Others       1,3       4,0         small enterprises       1,3       1,3         (b) Other Current Liabilities       1,3       1,3	411.04	3,52	
(v) Loans       5         (c) Current Tax Asset (net)       3,3         (d) Other Current Assets       3,3         Total Current Assets       15,22         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         EQUITY       (a) Equity Share Capital         (a) Equity Share Capital       3,5.5         (b) Other Equity       50,11         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Von Controlling interests       53,7         Von Controlling interests       53,7         Total Equity       53,7         Von-Current Liabilities       53,7         (a) Financial Liabilities       5         (a) Financial Liabilities       1         (b) Provisions       5         (c) Deforred tax liabilities (net)       7         Total Non-Current Liabilities       1         (a) Financial Liabilities       1         (i) Borrowings       5         (ii) Trade Payables       5         . Total outstanding dues of micro and small enterprises       5         . Total outstanding dues of creditors other than micro and small enterprises       1,3         (b) Other Current	21.63	2(	
(c) Current Tax Asset (net)       3,3         Total Current Assets       3,3         Total Current Assets       15,2         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         3       EQUITY         (a) Equity Share Capital       3,5         (b) Other Equity       50,10         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests	505.40	989	
(d) Other Current Assets       3,3         Total Current Assets       15,2         TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         3       EQUITY         (a) Equity Share Capital       3,5         (b) Other Equity       50,10         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         7       Non-Current Liabilities       53,7         (a) Financial Liabilities       53,7         (b) Provisions       5         (c) Deferred tax liabilities (net)       5         Total Non-Current Liabilities       1         (a) Financial Liabilities       1         (a) Financial Liabilities       1         (b) Provisions       5         (c) Deferred tax liabilities       1         (a) Financial Liabilities       5         (ii) Borrowings       5         (ii) Ornowings       5         (iii) Trade Payables       5         - Total outstanding dues of micro and small enterprises       -         - Total outstanding dues of creditors other than micro and small enterprises       1,3         (b) Other Current Liabilities       1,3         (ii) Others	51.53		
Total Current Assets       15,22         TOTAL ASSETS (1+2)       59,93         II       EQUITY AND LIABILITIES         3       EQUITY         (a) Equity Share Capital       3,55         (b) Other Equity       50,11         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         7       Non-Current Liabilities         (a) Financial Liabilities       53,7         4       Non-Current Liabilities         (a) Financial Liabilities       5         (b) Provisions       5         (c) Deferred tax liabilities (net)       7         Total Non-Current Liabilities       1         (a) Financial Liabilities       1         (c) Deferred tax liabilities       1         (d) Financial Liabilities       1         (e) Deferred tax liabilities       1         (f) Borrowings       5         (g) Financial Liabilities       1         (i) Borrowings       5         (ii) Trade Payables       5         - Total outstanding dues of creditors other than micro and small enterprises       4,0         (iii) Others       1,3       1,3         (b) Other Current Liabilities       1,3	,323.31	720	
TOTAL ASSETS (1+2)       59,9         II       EQUITY AND LIABILITIES         3       EQUITY         (a) Equity Share Capital       3,5         (b) Other Equity       50,1         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Total Equity       53,7         4       Non-Current Liabilities         (a) Financial Liabilities       53,7         (b) Provisions       53,7         5       Current Liabilities (net)         7       Total Non-Current Liabilities         (a) Financial Liabilities (net)       11         5       Current Liabilities         (i) Borrowings       5         (ii) Trade Payables       5         (iii) Trade Payables       5         - Total outstanding dues of micro and small enterprises       4,0         - Total outstanding dues of creditors other than micro and small enterprises       4,0         (iii) Others       1,3         (b) Other Current Liabilities       1,3         (c) Provisions       1,3		12,338	
II       EQUITY AND LIABILITIES         3       EQUITY         (a) Equity Share Capital       3,5,5         (b) Other Equity       50,11         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Total Equity       53,7         4       Non-Current Liabilities         (a) Financial Liabilities       53,7         (b) Provisions       53,7         (c) Deferred tax liabilities (net)       5         Total Non-Current Liabilities       11         (a) Financial Liabilities (net)       12         5       Current Liabilities       11         (a) Financial Liabilities       12         (b) Borrowings       55         (ii) Trade Payables       55         (iii) Trade Payables       55         (iii) Others       1,3         (b) Other Current Liabilities       1,3         (b) Other Current Liabilities       1,3         (c) Provisions       1,3	918.30	14,790	
3       EQUITY         (a) Equity Share Capital       3,5.         (b) Other Equity       50,1.         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Total Equity       53,7         4       Non-Current Liabilities         (a) Financial Liabilities       53,7         (b) Provisions       53,7         (c) Deferred tax liabilities (net)       5         Total Non-Current Liabilities       1         5       Current Liabilities       1         (a) Financial Liabilities       1         (a) Financial Liabilities       1         (b) Provisions       5         (ii) Borrowings       5         (iii) Trade Payables       5         • Total outstanding dues of micro and small enterprises       5         • Total outstanding dues of creditors other than micro and small enterprises       4,0         (iii) Others       1,3       1,3         (b) Other Current Liabilities       1,3			
(b) Other Equity       50,11         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Total Equity       53,7         4       Non-Current Liabilities <ul> <li>(a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(b) Provisions</li> <li>(c) Deferred tax liabilities (net)</li> </ul> 11         5       Current Liabilities       11         (a) Financial Liabilities       11         (a) Financial Liabilities       11         5       Current Liabilities       11         (a) Financial Liabilities       11         (a) Financial Liabilities       11         (ii) Borrowings       55         (iii) Trade Payables       55         (iii) Trade Payables       55         (iiii) Others       1,3         (b) Other Current Liabilities       1,3         (b) Other S       1,3         (c) Provisions       1,3			
(b) Other Equity       50,11         Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Total Equity       53,7         4       Non-Current Liabilities <ul> <li>(a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(b) Provisions</li> <li>(c) Deferred tax liabilities (net)</li> </ul> 11         5       Current Liabilities       11         (a) Financial Liabilities       11         (a) Financial Liabilities       11         5       Current Liabilities       11         (a) Financial Liabilities       11         (a) Financial Liabilities       11         (ii) Borrowings       55         (iii) Trade Payables       55         (iii) Trade Payables       55         (iiii) Others       1,3         (b) Other Current Liabilities       1,3         (b) Other S       1,3         (c) Provisions       1,3	547.69	2 5 47	
Equity Attributable to Owners of the Parent       53,7         Non Controlling interests       53,7         Total Equity       53,7         4       Non-Current Liabilities <ul> <li>(a) Financial Liabilities</li> <li>(b) Provisions</li> <li>(c) Deferred tax liabilities (net)</li> </ul> 5         5       Current Liabilities       11         5       Current Liabilities       11         6       Financial Liabilities       12         7       Total Non-Current Liabilities       12         6       Financial Liabilities       12         7       Current Liabilities       12         9       Financial Liabilities       12         9       Financial Liabilities       12         9       Financial Liabilities       12         9       Financial Liabilities       13         9       Financial dues of micro and small enterprises       5         9       Financial dues of creditors other than micro and small enterprises       4,0         9       Sillers       1,3         9       Others       1,3         9       Others       1,3         9       Other Current Liabilities       1,3         9       O		3,547	
Non Controlling interests       53,7         Total Equity       53,7         4       Non-Current Liabilities <ul> <li>(a) Financial Liabilities</li> <li>(b) Provisions</li> <li>(c) Deferred tax liabilities (net)</li> <li>Total Non-Current Liabilities</li> <li>(a) Financial Liabilities</li> <li>(c) Deferred tax liabilities</li> <li>(c) Deferred tax liabilities</li> <li>(c) Deferred tax liabilities</li> <li>(a) Financial Liabilities</li> <li>(a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(ii) Trade Payables</li> <li>Total outstanding dues of micro and small enterprises</li> <li>Total outstanding dues of creditors other than micro and small enterprises</li> <li>(iii) Others</li> <li>(i) Other Current Liabilities</li> <li>(c) Provisions</li> <li>(d) Other Turent Liabilities</li> </ul>		6,645	
Total Equity       53,7         4       Non-Current Liabilities <ul> <li>(a) Financial Liabilities</li> <li>(b) Provisions</li> <li>(c) Deferred tax liabilities (net)</li> <li>Total Non-Current Liabilities</li> <li>(c) Deferred tax liabilities</li> <li>(a) Financial Liabilities</li> <li>(a) Financial Liabilities</li> <li>(a) Financial Liabilities</li> <li>(a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(i) Borrowings</li> <li>(ii) Trade Payables</li> <li>Total outstanding dues of micro and small enterprises</li> <li>Total outstanding dues of creditors other than micro and small enterprises</li> <li>(iii) Others</li> <li>(iii) Others</li> <li>(i) Others true tiabilities</li> <li>(c) Provisions</li> <li>(d) Other Current Liabilities</li> <li>(e) Provisions</li> </ul>		10,193	
(a) Financial Liabilities         (i) Borrowings         (b) Provisions         (c) Deferred tax liabilities (net)         Total Non-Current Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (i) Borrowings         (i) Borrowings         (ii) Trade Payables         - Total outstanding dues of micro and small enterprises         - Total outstanding dues of creditors other than micro and         small enterprises         (iii) Others         (i) Others         (c) Provisions	1.69 709.39	10,193	
(a) Financial Liabilities         (i) Borrowings         (b) Provisions         (c) Deferred tax liabilities (net)         Total Non-Current Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (a) Financial Liabilities         (i) Borrowings         (ii) Trade Payables         - Total outstanding dues of micro and small enterprises         - Total outstanding dues of creditors other than micro and         small enterprises         (iii) Others         (i) Others translitities         (c) Provisions			
(i) Borrowings         (b) Provisions         (c) Deferred tax liabilities (net)         Total Non-Current Liabilities         (a) Financial Liabilities         (i) Borrowings         (i) Borrowings         (ii) Trade Payables         - Total outstanding dues of micro and small enterprises         - Total outstanding dues of creditors other than micro and         small enterprises         (iii) Others         (i) Others traditities         (c) Provisions			
(b) Provisions       1         (c) Deferred tax liabilities (net)       1         Total Non-Current Liabilities       1         5       Current Liabilities         (a) Financial Liabilities       5         (i) Borrowings       5         (ii) Trade Payables       5         - Total outstanding dues of micro and small enterprises       4,0         small enterprises       1,3         (b) Others       1,3         (c) Provisions       1,3			
(c) Deferred tax liabilities (net)       1         Total Non-Current Liabilities       1         5       Current Liabilities         (a) Financial Liabilities       5         (i) Borrowings       5         (ii) Trade Payables       5         - Total outstanding dues of micro and small enterprises       4,0         small enterprises       1,3         (b) Others       1,3         (c) Provisions       1,3	70 45		
Total Non-Current Liabilities       1:         5       Current Liabilities         (a) Financial Liabilities       5:         (i) Borrowings       5:         (ii) Trade Payables       5:         - Total outstanding dues of micro and small enterprises       4,0         small enterprises       1;3         (iii) Others       1,3         (b) Other Current Liabilities       1,3	78.45	66	
5       Current Liabilities <ul> <li>(a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(ii) Trade Payables</li> <li>- Total outstanding dues of micro and small enterprises</li> <li>- Total outstanding dues of creditors other than micro and</li> <li>4,0</li> <li>small enterprises</li> <li>(iii) Others</li> <li>(b) Other Current Liabilities</li> <li>(c) Provisions</li> <li>(c) Provisions</li> </ul> 1,3	44.74	50	
<ul> <li>(a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(ii) Trade Payables</li> <li>Total outstanding dues of micro and small enterprises</li> <li>Total outstanding dues of creditors other than micro and</li> <li>small enterprises</li> <li>(iii) Others</li> <li>(i) Other Current Liabilities</li> <li>(c) Provisions</li> </ul>	123.18	116	
(i) Borrowings       5         (ii) Trade Payables       -         - Total outstanding dues of micro and small enterprises       -         - Total outstanding dues of creditors other than micro and small enterprises       4,0         small enterprises       1,3         (iii) Others       1,3         (b) Other Current Liabilities       1,3			
<ul> <li>(ii) Trade Payables <ul> <li>Total outstanding dues of micro and small enterprises</li> <li>Total outstanding dues of creditors other than micro and</li> <li>small enterprises</li> <li>(iii) Others</li> <li>(i) Other Current Liabilities</li> <li>(c) Provisions</li> </ul> </li> </ul>	576.02	571	
<ul> <li>Total outstanding dues of micro and small enterprises</li> <li>Total outstanding dues of creditors other than micro and</li> <li>small enterprises</li> <li>(iii) Others</li> <li>(b) Other Current Liabilities</li> <li>(c) Provisions</li> </ul>	576.02	575	
<ul> <li>Total outstanding dues of creditors other than micro and 4,0 small enterprises</li> <li>(iii) Others 1,3</li> <li>(b) Other Current Liabilities</li> <li>(c) Provisions</li> </ul>			
small enterprises (iii) Others 1,3 (b) Other Current Liabilities (c) Provisions	-		
(iii) Others 1,3 (b) Other Current Liabilities (c) Provisions	090.01	1,140	
(b) Other Current Liabilities (c) Provisions			
(c) Provisions	331.16	1,048	
(d) Connect Tax (hebilities (ast))	50.01	1,607	
	9.22	7	
	29.29	94	
	085.71	4,48	
Gigurd for id whit City 2 [45100PN11982PLC173438	918.30	14,790	



OFFICE NO. 510 TO 513, 5TH FLOOR, PLATINUM SQUARE, SHRI SATPAL MALHOTRA MARG, NAGAR ROAD, PUNE - 411014

Notes:-

- The above consolidated financial results have been reviewed and recommended by the Audit Committee and approved and 1 taken on record by the Board of Directors in their respective meetings held on May 26, 2023. The consolidated financial statements for the quarter and year ended 31st March, 2023 have been audited by the statutory auditors, who have expressed an unmodified opinion.
- 2 The Financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year
- The above consolidated financial results include figures of Helmet Traderz Limited and Balmaac City Developers Private 4 Limited, a 100% subsidiary of the Company and Visana Infrastructure Private Limited, a subsidiary of the Company.
- As the company has only one business segment, disclosure under Ind-AS 108, on Segment Reporting is not applicable. 5
- Previous year figures have been regrouped / reclassified, wherever necessary, to correspond with current year classification. 6

Place : Mumbai Date: May 26, 2023

Vidip Jatia Managing Director DIN: 06720329

By Order of the Board

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CIN - L45100PN11982PLC173438

+919607600044 info@belmac.in

CIN: L45100PN1982PLC173438

Reg Office: Office No. 510 to 513, 05th Floor, Platinum Square, Shri Satpal Malhotra Marg, Nagar Road, Pune – 411014. Ph. +919607600044 |e: info@belmac.in| www.supremeholdings.net

### "Annexure III"

26th May, 2023

The Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Tower, Dalal Street, Fort, Mumbai - 400 001 Scrip Code: 530677

Dear Sir / Madam,

# Sub: Declaration for unmodified opinion in respect of audited standalone and consolidated financial results of the Company for the financial year ended 31<sup>st</sup> March, 2023

In accordance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. Mittal Agarwal & Company, Chartered Accountants have issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone and consolidated) of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2023.

Kindly take the above information on your records.

Thanking you,

Yours faithfully, For Supreme Holdings & Hospitality (India) Limited

Vidip Jatia Managing Director and Chief Financial Officer DIN: 06720329 Add: Damodar Bhavan, Bhulabhai Desai Road, Flat no. 3, Near Mahalaxmi Temple, Cumballa Hill, Mumbai-400026

CIN: L45100PN1982PLC173438

Reg Office: Office No. 510 to 513, 05th Floor, Platinum Square, Shri Satpal Malhotra Marg, Nagar Road, Pune – 411014. Ph. +919607600044 |e: info@belmac.in| www.supremeholdings.net

## "Annexure IV"

# Details as required as per Regulation 30 read with clause 7 or Para A of Annexure I of SEBI Circular dated September 9, 2015.

Sr. No	Particulars	Details
1.	Name	Khyati Shah & Co., Company Secretaries
2.	Reason for Change	Re-appointment
3.	Date of appointment and Terms of Appointment	Date of Appointment of Secretarial Auditor: 26 <sup>th</sup> May, 2023 Term of appointment: For F.Y. 2023-24
4.	Brief Profile	M/ s. Khyati Shah & Co., Company Secretaries, is a Peer reviewed sole proprietorship headed by proprietor- Mrs. Khyati Kaushik Shah -B Com, LLB, F.C.S. She has 10+ years of experience in the Company Secretarial field.
		The firm provides secretarial Compliance and Legal services. Areas of expertise of firm include secretarial and consultancy services to any company registered under the provisions of the Companies Act, 2013 /1956, undertaking Secretarial Audit, issuing Compliance certificates, Corporate Restructuring by way of Mergers/ Demergers and Acquisitions through National Company Law Tribunal / Regional Director, Listing Agreement/ Regulations Compliances with SEBI, SME Listing, SEBI Takeover Regulations & SEBI Insider Trading Regulations & its Compliances, FEMA Compliances with RBI, Due Diligence, Advisory Services, Drafting.
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

CIN: L45100PN1982PLC173438

Reg Office: Office No. 510 to 513, 05th Floor, Platinum Square, Shri Satpal Malhotra Marg, Nagar Road, Pune – 411014. Ph. +919607600044 |e: info@belmac.in| www.supremeholdings.net

### "Annexure V"

# Details as required as per Regulation 30 read with clause 7 or Para A of Annexure I of SEBI Circular dated September 9, 2015.

Sr. No	Particulars	Details
1.	Name	M J S P & Associates, Chartered Accountants
2.	Reason for Change	Re-appointment
3.	Date of appointment and Terms of Appointment	Date of Appointment of Internal Auditor: 26 <sup>th</sup> May, 2023
		Term of appointment: for F.Y. 2023-24
4.	Brief Profile	M J S P & Associates, Chartered Accountants, practicing as a partnership firm. The firm is serving clients in diverse fields and has a solid foundation with a strong background in Financial Accounting, Audits (Statutory audit, Forensic audit, Internal audit and special audits), Taxation and business advisory services.
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable