

CIN: L72200DL1992PLC241971 Regd.Off.: 711, 7th Floor, New Delhi House 27, Barakhamba Road, Connaught Place, New Delhi-110001 • Tel.:011-4365 6567 • E-mail: bitsltd@gmail.com • Website: www.bits.net.in

Date: - 10th February, 2021

To, The Manager (Listing) BSE Limited Phiroze Jee Jeebhoy Towers Dalal Street, Mumbai- 400001

SUBJECT: - OUTCOME OF BOARD MEETING HELD ON 10TH FEBRUARY, 2021

BITS Limited

Dear Sir/ Ma'am,

The Board of Directors at its meeting held today i.e. 10th February, 2021, have considered and approved the following agenda items:

- A) The Un-Audited Standalone Financial Results for the quarter and nine months ended 31st December, 2020;
- B) The Un-Audited Consolidated Financial Results for the quarter and nine months ended 31st December, 2020;
- C) Change in Designation of Mr. Ankit Rathi, Director of the Company from Non-Executive Non-Independent Director to Executive Director w.e.f 10th February, 2021;
- D) Any other items as mentioned in the agenda.

In pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- A copy of duly signed Un-Audited Standalone Financial Results along with the Limited Review Report for the Quarter and Nine Months Ended 31st December, 2020, is attached as Annexure A.
- 2. A copy of duly signed Un-Audited Consolidated Financial Results along with the Limited Review Report for the Quarter and Nine Months Ended 31st December, 2020, is attached as **Annexure B.**

The Meeting of Board of the Directors commenced at 11:00 A.M. and concluded at 01:00 P.M.

Kindly take the above information on your records and oblige.

Thanking You,

Yours Faithfully, For **Bits Limited**

rake

Omprakash Ramashankar Pathak (Managing Director) DIN: - 01428320



BITS Limited

CIN: L72200DL1992PLC241971

Regd.Off.: 711, 7th Floor, New Delhi House 27, Barakhamba Road, Connaught Place, New Delhi-110001 • Tel.:011-4365 6567 • E-mail: bitsltd@gmail.com • Website: www.bits.net.in

Sr. No		THE QUARTER AND NINE MONTHS ENDED AS ON 31ST DECEMBER, 2020 (Rs.					
51. 140	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		(31.12.2020)	(30.09.2020)	(31.12.2019)	(31.12.2020)	(31.12.2019)	(31.03.2020)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
i	Revenue from Operation	16.51	10.47	19.59	37.19	56.82	73.46
ii	Other Income	0.01	-	-	0.27	0.37	0.72
iii iv	Total Revenue (i+ii)	16.52	10.47	19.59	37.46	57.19	74.18
IV	Expenses				-		
	Purchase of Stock in Trade Employee Benefit Expenses	6.22	4.69	- 6.21	- 14.91	- 16.53	- 22.08
	Finance Cost	0.22	4.09	0.21	14.91	10.55	22.00
	Depreciation and Amortisation Expenses	1.41	- 1.42	- 1.43	4.26	4.29	5.72
	Other Expenditure	9.48	8.82	6.30	21.42	36.69	46.33
	Total Expenses	17.11	14.93	13.94	40.59	57.51	74.13
v	Profit/ (loss) before exceptional Item & Tax (iii-iv)	(0.59)	(4.46)	5.65	(3.13)	(0.32)	0.05
vi	Exceptional Items	(0.00)	(4.40)	-	(0.10)	(0.02)	-
vii	Profit before tax (v-vi)	(0.59)	(4.46)	5.65	(3.13)	(0.32)	0.05
viii	Tax expense	(0.00)	(4.40)	-	-	-	-
•111	(a) Current tax	-	0.35	-	-	-	0.01
	(b) Deffered tax	-	-	-	-	-	-
	(c)Prior Period Adjustment Tax	-	-	-	1.44	-	-
ix	Profit/ (loss) for the period (vii-viii)	(0.59)	(4.11)	5.65	(4.57)	(0.32)	0.04
		, , , , , , , , , , , , , , , , , , ,			, , , ,		
х	Other Comprehensive Income						
	1 (a) Items that will not be reclassified to profit or (loss)	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified	-	-	-	-	-	-
	to profit or (loss)				-		
	2 (a) Items that will be reclassified to profit or (loss)	-	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified	-	-	-	-	-	-
	to profit or (loss)				-		
	(b) Prior Period	-	-		-	-	-
	Total	-	-	-	-	-	-
					-		
xi	Total Comprehsive income for the period (ix+x)	(0.59)	(4.11)	5.65	(4.57)	(0.32)	0.04
xii	Paid up Equity share value Capital (Face Value Rs 2/-)	2,237.50	2,237.50	2,237.50	2,237.50	2,237.50	2,237.50
xiii	Earning per Equity Share of Rs. 2/- Each :				-		
	Basic EPS	(0.0005)	(0.0037)	0.0051	(0.0041)	(0.0003)	0.0000
	Diluted EPS	(0.0005)	(0.0037)	0.0051	(0.0041)	(0.0003)	0.0000
	II (Select Information for the Quarter Ended 31 st DEC, 2019						
	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding						
	Number of Shares	39075814	39075814	39075814	39075814	39075814	3907581
	Percentage of shareholding	34.93%	34.93%	34.93%	34.93%	34.93%	34.93%
2	Promoter and promoter group shareholding						
a)	Pledged/Encumbered						
b)	Non-encumbered						
	Number of Shares	72799186	72799186	72799186	72799186	72799186	7279918
	Percentage of Shares (as total shareholding of promoter and	100%	100%	100%	100%	100%	1009
	promoter group)	65.07%	65.07%	65.07%	65.07%	65.07%	65.07%
	Percentage of shares (as a % of the total share capital of the	05.07%	65.07%	65.07%	65.07%	65.07%	65.07%
	company) PARTICULARS	I					
_							
В	INVESTOR COMPLAINTS					<u> </u>	N1:1
	Pending at the beginning of the quarter						Nil
	Receiving during the quarter						Nil
	Disposed of during the quarter Remaining unresolved at the end of the quarter						Nil

1 The Above unaudited financial statements/results for the Quarter and Nine Months ended as on 31st Dec. 2020, have been reviewed by audit committee and approved by the Board of Directors in their meetings held on 10th Feb. 2021.

2 The previous year figures have been regrouped , re-classified and recasted wherever necessary.

3 The Company operates in only one segement

Place : New Delhi

Date : 10th Feb, 2021

By the order of the Board of Directors For BITS LIMITED

OMPRAKASH RAMASHANKAR PATHAK (MANAGING DIRECTOR) DIN-01428320



R C CHADDA & CO LLP CHARTERED ACCOUNTANTS LLP Identification No. : AAB-4836 (Registered with Limited Liability)

A-27, Vivek Vihar, Phase-II, Delhi-110095 Mob. : 9810124112, 9971991971 Email: rccandco@gmail.com

LIMITED REVIEW REPORT ON THE STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020 OF BITS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To, The Board of the Directors, BITS LIMITED, 711, 7th Floor, New Delhi House, 27, Barakhamba Road, New Delhi – 110001

We have reviewed the accompanying statement of Standalone Un-Audited Financial Results of **Bits Limited** ('the Company') for the Quarter and Nine Months Ended December 31, 2020 ('the Statement'), attached herewith, being submitted by the Company pursuant to requirements of Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations, 2015') as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The preparation of the Statement is in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 ("Ind AS 34"), Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the above mentioned Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Un-Audited Financial Results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R. C. Chadda & Co. LLP Chartered Accountants (Firm Reg. No: - 003151N)

ar

Bhishm Madan (Partner) Membership No: - 524462 ODIN: 21524462AAAACP7610

Date: 10th February, 2021 Place: - New Delhi



BITS Limited

Regd.Off.: 711, 7th Floor, New Delhi House 27, Barakhamba Road, Connaught Place, New Delhi-110001 • Tel.:011-4365 6567 • E-mail: bitsltd@gmail.com • Website: www.bits.net.in

ii O iii T iv E: PPL EI Fi Du O V PI vi E: vi PL Vi E: vii T (a (b (c (b (c ix PL vii PL vii A (b (c (c ix PL (c) (c) (c) (c) (c) (c) (c) (c)	Particulars Evenue from Operation Total Revenue (I+II) Xpenses Urchase of Stock in Trade Imployee benefit expenses Inance Cost Imployee benefit expenses Inance Cost Imployee benefit expenses Inance Cost Imployee benefit expenses Inance Cost Imployee benefit expenses Inance Cost Imployee benefit expenses Inance Cost Imployee benefit expenses Inance Cost Imployee benefit expenses Imployee texpenses	(31.12.2020) Unaudited 16.51 0.01 16.52 -	Quarter Ended (30.09.2020) Unaudited 10.47 - 10.47 - 10.47 - 10.47 - 10.47 - 10.47 - 10.47 - 10.47 - 10.47 - 10.47 - 10.47 - 10.47 - 10.47 - 10.47 - 10.47 - 10.47 - - 10.47 - - - - - - - - - - - - -	(31.12.2019) Unaudited 19.59 - - - 6.21 - 6.21 - - - - - 5.65 - - - - - - - - - - - - - - - - - - -	Nine Mor (31.12.2020) Unaudited 37.19 0.27 37.46 - 14.91 - 4.26 21.42 40.59 (3.13) - (3.13) - - 1.44 (4.57) (0.27) - - - - - - - - - - - - -	tth Ended (31.12.2019) Unaudited 56.82 0.37 57.19 - 16.53 - 16.53 - 36.69 57.51 (0.32) - (0.32) - (0.32) - - (0.32) - - - - - - - - - - - - -	Year Ended (31.03.2020) Audited 73.44 0.77 74.18 - 22.00 - 5.77 46.33 74.13 0.08 - 0.00 - 0.00 - 0.00 - - 0.00 - - - - - - - - - - - - -
ii O iii T iv E: PPL EI Fi Du O V PI vi E: vi PL Vi E: vii T (a (b (c (b (c ix PL vii PL vii A (b (c (c ix PL (c) (c) (c) (c) (c) (c) (c) (c)	Where Income Total Revenue (i+ii) ixpenses iurchase of Stock in Trade imployee benefit expenses inance Cost bepreciation and Amortisation Expenses ther Expenditure Total Expenses rofit / (loss) before exceptional Item & Tax (iii-iv) xxceptional Items rofit before tax (v-vi) ax expense a) Current tax b) Defered tax c) Prior Period Adjustment Tax rofit/ (loss) for the period (vii-viii) thares of Profit/(loss) of Associates Wher Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal <th>Unaudited 16.51 0.01 16.52 - 6.22 - 1.41 9.48 17.11 (0.59) - (0.59) - - - (0.59) - - - - - - - - - - - - -</th> <th>Unaudited 10.47 - 10.47 - 4.69 - 1.42 8.82 14.93 (4.46) - 0.35 - (4.11) (0.09) - - - - - - - - - - - - -</th> <th>Unaudited 19.59 - 19.59 - 6.21 - 6.21 - 1.43 6.30 13.94 5.65 - - - 5.65 - - - - - - - - - - - - -</th> <th>Unaudited 37.19 0.27 37.46 - 14.91 - 4.26 21.42 40.59 (3.13) - - - 1.44 (4.57) (0.27) - - - - - - - - - - - - -</th> <th>Unaudited 56.82 0.37 57.19 - 16.53 - 4.29 36.69 57.51 (0.32) - (0.32) - (0.32) - - (0.32) - - - - - - - - - - - - -</th> <th>Audited 73.44 0.77 74.11 22.00 5.77 46.32 0.00 0.00 0.00</th>	Unaudited 16.51 0.01 16.52 - 6.22 - 1.41 9.48 17.11 (0.59) - (0.59) - - - (0.59) - - - - - - - - - - - - -	Unaudited 10.47 - 10.47 - 4.69 - 1.42 8.82 14.93 (4.46) - 0.35 - (4.11) (0.09) - - - - - - - - - - - - -	Unaudited 19.59 - 19.59 - 6.21 - 6.21 - 1.43 6.30 13.94 5.65 - - - 5.65 - - - - - - - - - - - - -	Unaudited 37.19 0.27 37.46 - 14.91 - 4.26 21.42 40.59 (3.13) - - - 1.44 (4.57) (0.27) - - - - - - - - - - - - -	Unaudited 56.82 0.37 57.19 - 16.53 - 4.29 36.69 57.51 (0.32) - (0.32) - (0.32) - - (0.32) - - - - - - - - - - - - -	Audited 73.44 0.77 74.11 22.00 5.77 46.32 0.00 0.00 0.00
ii O iii T iv E: PPL EI Fi Du O V PI vi E: vi PL Vi E: vii T (a (b (c (b (c ix PL vii PL vii A (b (c (c ix PL (c) (c) (c) (c) (c) (c) (c) (c)	Where Income Total Revenue (i+ii) ixpenses iurchase of Stock in Trade imployee benefit expenses inance Cost bepreciation and Amortisation Expenses ther Expenditure Total Expenses rofit / (loss) before exceptional Item & Tax (iii-iv) xxceptional Items rofit before tax (v-vi) ax expense a) Current tax b) Defered tax c) Prior Period Adjustment Tax rofit/ (loss) for the period (vii-viii) thares of Profit/(loss) of Associates Wher Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal <th>16.51 0.01 16.52 - - - - - - - - - - - - - - - - - - -</th> <th>10.47 - 10.47 - 4.69 - 1.42 8.82 14.93 (4.46) - 0.35 - - (4.11) (0.09) - - - - - - - - - - - - -</th> <th>19.59 - 19.59 - - 6.21 - 1.43 6.30 13.94 5.65 - - 5.65 - - - - - - - - - - - - - - - - - - -</th> <th>37.19 0.27 37.46 - - - 4.26 21.42 40.59 (3.13) - - - - - - - - - - - - - - - - - - -</th> <th>56.82 0.37 57.19 - - - - 4.29 36.69 57.51 (0.32) - - (0.32) - - - - - - - - - - - - - - - - - - -</th> <th>73.44 0.77 74.11 22.00 </th>	16.51 0.01 16.52 - - - - - - - - - - - - - - - - - - -	10.47 - 10.47 - 4.69 - 1.42 8.82 14.93 (4.46) - 0.35 - - (4.11) (0.09) - - - - - - - - - - - - -	19.59 - 19.59 - - 6.21 - 1.43 6.30 13.94 5.65 - - 5.65 - - - - - - - - - - - - - - - - - - -	37.19 0.27 37.46 - - - 4.26 21.42 40.59 (3.13) - - - - - - - - - - - - - - - - - - -	56.82 0.37 57.19 - - - - 4.29 36.69 57.51 (0.32) - - (0.32) - - - - - - - - - - - - - - - - - - -	73.44 0.77 74.11 22.00
ii O iii T iv E Pr Pr Pr Vi E Vi E	Where Income Total Revenue (i+ii) ixpenses iurchase of Stock in Trade imployee benefit expenses inance Cost bepreciation and Amortisation Expenses ther Expenditure Total Expenses rofit / (loss) before exceptional Item & Tax (iii-iv) xxceptional Items rofit before tax (v-vi) ax expense a) Current tax b) Defered tax c) Prior Period Adjustment Tax rofit/ (loss) for the period (vii-viii) thares of Profit/(loss) of Associates Wher Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal <th>0.01 16.52 - 6.22 - 1.41 9.48 17.11 (0.59) - (0.59) - (0.59) - - (0.59) - - - - - - - - - - - - -</th> <th></th> <th>- 19.59 - 6.21 - 1.43 6.30 13.94 5.65 - - - - 5.65 - - - - - - - - - - - - -</th> <th>0.27 37.46 - 14.91 - 4.26 21.42 40.59 (3.13) - (3.13) - (3.13) - (3.13) - (3.13) - (3.13) - (3.13) - - (3.13) - - - - - - - - - - - - -</th> <th>0.37 57.19 - 16.53 - 4.29 36.69 57.51 (0.32) - (0.32) - (0.32) - - (0.32) - - - - - - - - - - - - -</th> <th>0.7 74.11 22.00 - 5.7 46.3 74.12 0.00 - - 0.00 - - 0.00 - - - 0.00 - - - -</th>	0.01 16.52 - 6.22 - 1.41 9.48 17.11 (0.59) - (0.59) - (0.59) - - (0.59) - - - - - - - - - - - - -		- 19.59 - 6.21 - 1.43 6.30 13.94 5.65 - - - - 5.65 - - - - - - - - - - - - -	0.27 37.46 - 14.91 - 4.26 21.42 40.59 (3.13) - (3.13) - (3.13) - (3.13) - (3.13) - (3.13) - (3.13) - - (3.13) - - - - - - - - - - - - -	0.37 57.19 - 16.53 - 4.29 36.69 57.51 (0.32) - (0.32) - (0.32) - - (0.32) - - - - - - - - - - - - -	0.7 74.11 22.00 - 5.7 46.3 74.12 0.00 - - 0.00 - - 0.00 - - - 0.00 - - - -
ii O iii T iv E Pr Pr Pr Vi E Vi E	Where Income Total Revenue (i+ii) ixpenses iurchase of Stock in Trade imployee benefit expenses inance Cost bepreciation and Amortisation Expenses ther Expenditure Total Expenses rofit / (loss) before exceptional Item & Tax (iii-iv) xxceptional Items rofit before tax (v-vi) ax expense a) Current tax b) Defered tax c) Prior Period Adjustment Tax rofit/ (loss) for the period (vii-viii) thares of Profit/(loss) of Associates Wher Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal <td>0.01 16.52 - 6.22 - 1.41 9.48 17.11 (0.59) - (0.59) - (0.59) - - (0.59) - - - - - - - - - - - - -</td> <td></td> <td>- 19.59 - 6.21 - 1.43 6.30 13.94 5.65 - - - - 5.65 - - - - - - - - - - - - -</td> <td>0.27 37.46 - 14.91 - 4.26 21.42 40.59 (3.13) - (3.13) - (3.13) - (3.13) - (3.13) - (3.13) - (3.13) - - (3.13) - - - - - - - - - - - - -</td> <td>0.37 57.19 - 16.53 - 4.29 36.69 57.51 (0.32) - (0.32) - (0.32) - - (0.32) - - - - - - - - - - - - -</td> <td>0.7 74.11 22.00 - 5.7 46.3 74.12 0.00 - - 0.00 - - 0.00 - - - 0.00 - - - -</td>	0.01 16.52 - 6.22 - 1.41 9.48 17.11 (0.59) - (0.59) - (0.59) - - (0.59) - - - - - - - - - - - - -		- 19.59 - 6.21 - 1.43 6.30 13.94 5.65 - - - - 5.65 - - - - - - - - - - - - -	0.27 37.46 - 14.91 - 4.26 21.42 40.59 (3.13) - (3.13) - (3.13) - (3.13) - (3.13) - (3.13) - (3.13) - - (3.13) - - - - - - - - - - - - -	0.37 57.19 - 16.53 - 4.29 36.69 57.51 (0.32) - (0.32) - (0.32) - - (0.32) - - - - - - - - - - - - -	0.7 74.11 22.00 - 5.7 46.3 74.12 0.00 - - 0.00 - - 0.00 - - - 0.00 - - - -
iii T iv E: Pu E: Fi D: O T V Pu vii E: vii Pi viii Ta (a (b (c ix Pu viii Ta (a (b (c ix Pu viii Ta (a (b (c ix Pu viii Pi x SI Ta x O (c (c (c (c (c (c) (c) (c) (c)	Fotal Revenue (i+ii) xpenses urchase of Stock in Trade mployee benefit expenses inance Cost tepreciation and Amortisation Expenses other Expenditure Total Expenses trofit Jepreciation and Amortisation Expenses total Expenses total Expenses total Expenses a Current tax o) Defered tax c) Prior Period Adjustment Tax trofit/ (loss) for the period (vii-viii) thares of Profit/(loss) of Associates Wther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b	16.52 		- 6.21 - 1.43 6.30 13.94 5.65 - - - 5.65 - - - - - - - - - - - - -	37.46 	57.19 - 16.53 - 4.29 36.69 57.51 (0.32) - (0.32) - - (0.32) - - - - - - - - - - - - -	74.11 22.04 5.77 46.33 74.13 0.00
Pit Fi Di O' V Vi Viii Training (a) (b) (c) (c) xii X Si X Si (c) xii O xiii C xiiii Xiiii Xiii C Xiiii Xiii C X Di (c) X X X Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	urchase of Stock in Trade mployee benefit expenses inance Cost iter Expenditure Total Expenses Total Expenses Tofit (Joss) before exceptional Item & Tax (iii-iv) xceptional Items Tofit before tax (v-vi) ax expense a) Current tax b) Deffered tax c) Prior Period Adjustment Tax rofit/ (loss) for the period (vii-viii) thares of Profit/(loss) of Associates Ther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period Cost of the tax cost of the tax cost of the tax cost of the tax will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period Cost of the tax will be reclassified to profit or (loss) (c) Prior Period Cost of the tax cost of the tax will be reclassified to profit or (loss) (c) Prior Period Cost of the tax cost of the tax cost of the tax will be reclassified cost of the tax cost of the tax cost of the tax cost of the tax will be reclassified cost of the tax cost of tax		- 1.42 8.82 14.93 (4.46) - 0.35 - (4.11) (0.09) - - - - - - - - - - - - -	- 1.43 6.30 13.94 5.65 - 5.65 - - - 5.65 - - - - - - - - - - - - -		- 4.29 36.69 57.51 (0.32) - - (0.32) - - - (0.32) - - 3.62 - - - - - - -	- 5.7.7 46.3 74.11 0.00 - 0.00 - - 0.00 - - 0.00 - - - 0.04 - - - - - - - - - - - - - - - - - - -
Er Fi Do O O T V Pr Vi E: Vii Pr Vii Ta (a (b (c (c ix Pr X SI X SI X SI X SI C (c (c (c (c (c (c) (c) (c) (c)	mployee benefit expenses inance Cost lepreciation and Amortisation Expenses ther Expenditure Fotal Expenses rofit/(loss) before exceptional Item & Tax (iii-iv) ixceptional Items rofit before tax (v-vi) ax expense a) Current tax b) Deffered tax c) Prior Period Adjustment Tax rofit/(loss) for the period (vii-viii) thares of Profit/(loss) of Associates Pther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal		- 1.42 8.82 14.93 (4.46) - 0.35 - (4.11) (0.09) - - - - - - - - - - - - -	- 1.43 6.30 13.94 5.65 - 5.65 - - - 5.65 - - - - - - - - - - - - -		- 4.29 36.69 57.51 (0.32) - - (0.32) - - - (0.32) - - 3.62 - - - - - - -	- 5.7.7 46.3 74.11 0.00 - 0.00 - - 0.00 - - 0.00 - - - 0.04 - - - - - - - - - - - - - - - - - - -
Fi D D V V V V V V V V V V V V V V V V V	inance Cost lepreciation and Amortisation Expenses lepreciation and Amortisation Expenses lither Expenditure Total Expenses litofit (loss) before exceptional Item & Tax (iii-iv) xceptional Items litofit before tax (v-vi) ax expense a) Current tax b) Deffered tax c) Prior Period Adjustment Tax rofit/ (loss) for the period (vii-viii) litares of Profit/(loss) of Associates lither Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) I		- 1.42 8.82 14.93 (4.46) - 0.35 - (4.11) (0.09) - - - - - - - - - - - - -	- 1.43 6.30 13.94 5.65 - 5.65 - - - 5.65 - - - - - - - - - - - - -		- 4.29 36.69 57.51 (0.32) - - (0.32) - - - (0.32) - - 3.62 - - - - - - -	- 5.7.7 46.3 74.11 0.00 - 0.00 - - 0.00 - - 0.00 - - - 0.04 - - - - - - - - - - - - - - - - - - -
Di Di Di Di T V Pili (a (b (c (c (c (c x) Pi X SI X SI X SI (c (c (c (c (c (c (c (c (c (c	epreciation and Amortisation Expenses ther Expenditure Fotal Expenses rofit/ (loss) before exceptional Item & Tax (iii-iv) xceptional Items rofit / loss) before exceptional Item & Tax (iii-iv) xceptional Items ax expense a) Current tax b) Deffered tax c) Prior Period Adjustment Tax rrofit/ (loss) for the period (vii-viii) hares of Profit/(loss) of Associates ther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period	9.48 17.11 (0.59) - (0.59) - - - (0.59) - - (0.59) - - - - - - - - - - - - -	8.82 14.93 (4.46) - - - (4.11) (0.09) - - - - -	6.30 13.94 5.65 - 5.65 - - - 5.65 - - - - - - - - - - - - - - - - - - -	21.42 40.59 (3.13) - (3.13) - - 1.44 (4.57) (0.27)	36.69 57.51 (0.32) - (0.32) - - (0.32) 3.62 - - - - - - - - - - - - - - - - - - -	46.3; 74.1; 0.0; - 0.0; - - - 0.0; - - - - - - - - - - - - - -
O V Vi Viii Viiii Training (a) (b) (c) (c) (c) (c) X SI X Xii Q (c) X Xiii Q (c) Xiii Xiiii Xiiii Xiv Ba Di Di CART - II (Total Expenditure Total Expenses Trofit/ (loss) before exceptional Item & Tax (iii-iv) xceptional Items Tofit before tax (v-vi) ax expense a) Current tax b) Deffered tax b) Deffered tax c) Prior Period Adjustment Tax Trofit/ (loss) for the period (vii-viii) Thares of Profit/(loss) of Associates Ther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (c) Prior Period otal	9.48 17.11 (0.59) - (0.59) - - - (0.59) - - (0.59) - - - - - - - - - - - - -	8.82 14.93 (4.46) - - - (4.11) (0.09) - - - - -	6.30 13.94 5.65 - 5.65 - - - 5.65 - - - - - - - - - - - - - - - - - - -	21.42 40.59 (3.13) - (3.13) - - 1.44 (4.57) (0.27)	36.69 57.51 (0.32) - (0.32) - - (0.32) 3.62 - - - - - - - - - - - - - - - - - - -	46.3; 74.1; 0.0; - 0.0; - - - 0.0; - - - - - - - - - - - - - -
T V PI VI E: VII PI VII Ta (a (b (c (c ix PI X SI X SI X SI X O 1 (2 ((Ta (((((((((((((Total Expenses rofit/ (loss) before exceptional Item & Tax (iii-iv) xceptional Items rofit before tax (v-vi) ax expense a) Current tax) Deffered tax c) Prior Period Adjustment Tax rofit/ (loss) for the period (vii-viii) chares of Profit/(loss) of Associates Pther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period Otal	17.11 (0.59) - (0.59) - - - (0.59) (0.09) - - - - - - - - - - - - - - - - - - -	14.93 (4.46) - - - - - (4.11) - (0.09) - - - - -	13.94 5.65 - - - - - - - 5.65 - - - - - - - - - - - - - - - - - - -	40.59 (3.13) - (3.13) - - 1.44 (4.57) - (0.27) - - - - -	57.51 (0.32) - (0.32) - - - - (0.32) - - - - - - - - - - - - - - - - - - -	74.1; 0.00
v Pi vii E: viii Ta (ia) (b) (b) (c) (ia) (b) (ib) (c) (ix) Pi X SH X SH Xi O' 1 (c) Xii O' Xiii Pi Xiv Ei Bi Di CART - II (c) C	rofit/ (loss) before exceptional Item & Tax (iii-iv) xceptional Items rofit before tax (v-vi) ax expense a) Current tax b) Defered tax c) Prior Period Adjustment Tax rofit/ (loss) for the period (vii-viii) chares of Profit/(loss) of Associates ther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (c) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal	(0.59) - (0.59) - - - (0.59) (0.59) (0.09) - - - - - - - - - - - - -	(4.46) (4.46) - - - - (4.11) (0.09) - - - - -	5.65 - - - - - 5.65 - - - - - - - - - - - - - - - - - - -	(3.13) - - - - - - - - - - - - (0.27) - - - - - - - - - - - - - - - - - - -	(0.32) - - - - - - - - - - - - - - - - - - -	0.00
viii Pr viiii Tr (a) (b) (b) (c) (c) (c) xi Pr xii O xiii C xiiii C xiiii Tr xiiii Pr xiiii Pr xiiii Pr xiii Tr X Si Di (c) xiii Tr Xiii Pr Xii Pr Xii Pr Xii Pr	rofit before tax (v-vi) ax expense a) Current tax b) Deffered tax c) Prior Period Adjustment Tax rofit/ (loss) for the period (vii-viii) whares of Profit/(loss) of Associates wher Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal	(0.59) - - - - - - - - - - - - - - - - - - -	- 0.35 	5.65 - - - 5.65 - - - - - - -	(3.13) - - 1.44 (4.57) - (0.27) - - -	(0.32) - - (0.32) - - - - - - -	0.00
viii Ta (a (b (c (c) x Pr X Sr X Sr X O 1 (2 (C Ta Xii O (C (Ta Xii Pr ((C (C C (C C C C C C C C C C C C	ax expense a) Current tax b) Deffered tax c) Prior Period Adjustment Tax trofit/ (loss) for the period (vii-viii) whares of Profit/(loss) of Associates ther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal	(0.59) (0.09) (0.09)	- 0.35 	- - 5.65 - - - - - -	(0.27)	(0.32) 	- 0.0
(a (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	a) Current tax) Defered tax c)Prior Period Adjustment Tax troft/ (loss) for the period (vii-viii) ihares of Profit/(loss) of Associates ther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal	(0.59) (0.09) (0.09) - - - - - - - - - - - - - - - - - - -	- (4.11) (0.09) - - -	- 5.65 - - - - -	- 1.44 (4.57) (0.27)	- (0.32) 3.62 - -	- 0.04 7.24
(b (c) (c) (c) (c) (c) (c) (c) (c) (c) (c)	b) Deffered tax b) Prior Period Adjustment Tax rrofit/ (loss) for the period (vii-viii) whares of Profit/(loss) of Associates ther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal	(0.59) (0.09) (0.09) - - - - - - - - - - - - - - - - - - -	- (4.11) (0.09) - - -	- 5.65 - - - - -	- 1.44 (4.57) (0.27)	- (0.32) 3.62 - -	- 0.04 7.24
(c ix Pi X Si X O 1 1 (2 2 (T c xii T c xii T c xii Pi xii Pi xii D i ART – I () Prior Period Adjustment Tax rofit/ (loss) for the period (vii-viii) thares of Profit/(loss) of Associates Pther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal	(0.59) (0.09) 	- (4.11) (0.09) - - -	- 5.65 - - - - -	1.44 (4.57) (0.27) - -	- (0.32) 3.62 - -	
ix P1 X SI Xi O 1 2 2 (TC Xii TC Xii P2 XiV E3 Bi Di ART - I (rofit/ (loss) for the period (vii-viii) thares of Profit/(loss) of Associates other Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal	(0.59) (0.09) - - - - - - - - - -	(4.11) (0.09) - - -	5.65 - - - - - -	(4.57) (0.27) - - -	(0.32) 3.62 - -	0.04 7.24 -
X SI xi O (2 2 (7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	hares of Profit/(loss) of Associates ther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal		(0.09)	- - - -	(0.27)	3.62	7.24
xi Oʻ 1 (2 (2 ((xii Ta xiv Xii Pa xiv Ea Ba Di Di ART – II (;	ther Comprehensive Income (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal		-	-		-	-
1 (2 (To xii To xiii Pa xiv Ea Ba Di ART - II (:	 (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal 	- - -	-	-	-	-	-
1 (2 (To xii To xiii Pa xiv Ea Ba Di ART - II (:	 (a) Items that will not be reclassified to profit or (loss) (b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal 	- - -	-	-	-	-	-
2 (To xii To xiii Pa xiv Ea Ba Di ART - II ((b) Income tax relating to items that will not be reclassified to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal	- - -	-	-	-	-	-
2 (To xii To xiii Pa xiv Ea Ba Di ART - II (to profit or (loss) (a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal	- - -	-	-	-		
xii To xiii To xiii Pa xiv Ea Ba Di Di	(a) Items that will be reclassified to profit or (loss) (b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal	-				-	
xii To xiii To xiii Pa xiv Ea Ba Di Di	(b) Income tax relating to items that will be reclassified to profit or (loss) (b) Prior Period otal	-	-				-
xii To xiii Pa xiv Ea Ba Di ART - II ((b) Prior Period otal			-	-	-	-
xii To xiii Pa xiv Ea Ba Di ART - II (otal				-		
xii To xiii Pa xiv Ea Ba Di ART - II (-		-	-	-
xiii Pa xiv Ea Ba Di ART – II (i		-	-	-	-	-	-
xiii Pa xiv Ea Ba Di ART – II (i		(0.69)	(4.20)	5.65	- (4.94)	2.20	7.28
xiv Ea Ba Di ART – II (otal Comprehsive income for the period (ix+x) aid up Equity share value Capital (Face Value Rs 2/-)	(0.68) 2,237.50	(4.20) 2,237.50	2,237.50	(4.84) 2,237.50	3.30 2,237.50	2,237.50
Ba Di ART – II (1	arning per Equity Share of Rs. 2/- Each :	2,237.30	2,207.00	2,207.00	-	2,207.00	2,207.00
ART – II (asic EPS	(0.0006)	(0.0038)	0.0051	(0.0043)	0.0029	0.006
	iluted EPS	(0.0006)	(0.0038)	0.0051	(0.0043)	0.0029	0.006
	(Select Information for the Quarter Ended 31 st DEC, 2019						
	ARTICULARS OF SHAREHOLDING						
	ublic Shareholding	00075044	00075044	00075044	00075044	00075044	0007504
	lumber of Shares ercentage of shareholding	39075814 34.93%	39075814 34.93%	39075814 34.93%	39075814 34.93%	39075814 34.93%	3907581 34.93
	romoter and promoter group shareholding	34.3370	34.3370	34.3370	34.3370	34.3370	34.33
	ledged/Encumbered						
b) No	lon-encumbered						
	lumber of Shares	72799186	72799186	72799186	72799186	72799186	7279918
	ercentage of Shares (as total shareholding of promoter and	100%	100%	100%	100%	100%	100
	romoter group)	6E 079/	GE 079/	65 079/	GE 079/	CE 079/	65 07
	ercentage of shares (as a % of the total share capital of the ompany)	65.07%	65.07%	65.07%	65.07%	65.07%	65.07
	ARTICULARS	1					
	NVESTOR COMPLAINTS						
	ending at the beginning of the quarter						Nil
	eceiving during the quarter						Nil
	visposed of during the quarter						Nil
ote:	temaining unresolved at the end of the quarter						Nil
1 Th	he Above unaudited financial statements/results for the Quarter ne Board of Directors in their meetings held on 10th Feb. 2021.	and Nine Months	ended as on 31s	t Dec. 2020, have	been reviewed b	y audit committee a	nd approved by
	he previous year figures have been regrouped , re-classified an	d recasted whereve	er necessary.				
3 Tł	he Company operates in only one segement						
					Ву	the order of the B	
						F	or BITS LIMITE
						ω	praken
					OMPR	AKASH RAMASH	ANKAR PATHA

Mumbai Office: 23, Great Western Bldg., 1st Floor, 130/132, Shahid Bhagat Singh Road, Fort, Mumbai - 400 023, Phone : 022-4002 3237



R C CHADDA & CO LLP CHARTERED ACCOUNTANTS LLP Identification No.: AAB-4836 (Registered with Limited Liability)

A-27, Vivek Vihar, Phase-II, Delhi-110095 Mob.: 9810124112, 9971991971 Email: rccandco@gmail.com

LIMITED REVIEW REPORT ON THE CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2020 OF BITS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To, The Board of the Directors, BITS LIMITED, 711, 7th Floor, New Delhi House, 27, Barakhamba Road, New Delhi – 110001

- 1. We have reviewed the accompanying statement of Consolidated Un-Audited Financial Results of **Bits Limited** ('the Parent') and its associates and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associates for the Quarter Ended December 31, 2020 and for the period from April 01, 2020 to December 31, 2020 ('the Statement'), being submitted by the Parent pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations, 2015') as amended.
- 2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of Interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. LIST/COMP/30/2019-20 issued by the SEBI under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. Further, the Statement includes the results of the Associate Company, i.e., Ujjwal Infrastructure Private Limited ('the Associate Company').
- 5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Un-Audited Financial Results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. The Consolidated Un-Audited Financial Results includes Associate Company's share of net loss after tax of Rs. 0.09 Lakhs and Rs. 0.27 Lakhs and total comprehensive income of Rs. (0.68) Lakhs and Rs. (4.84) Lakhs for the quarter ended December 31, 2020 and for the period from April 1, 2020 to December 31, 2020, respectively, as considered in the Statement, in respect of an associate, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditor whose report have been furnished to us by the Management and our report on the Statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the report of the other auditor and the procedures performed by us.

Our opinion on the statement is not modified in respect of the above matter.

For R. C. Chadda & Co. LLP Chartered Accountants (Firm Reg. No: - 003151N)

0

Bhishm Madan (Partner) ACCMembership No: - 524462 UDIN: 21524462AAAACQ9939

Date: 10th February, 2021 Place: - New Delhi