

**GROARC INDUSTRIES INDIA LIMITED** 

(FORMERLY KNOWN AS TELESYS INFO-INFRA (I) LIMITED) GSTIN: 3AABCT1582G2ZJ MAIL: telesysItd@gmail.com LANDLINE: 044 - 4951 0300 CELL: 98400 44669 ADDR: 1/L BLACKERS ROAD, 2F GAIETY PALACE 2ND FLOOR, CHINTADRIPET, CHENNAI - 600 002.

Date: 19th May, 2025

To, Department of Corporate Relations, BSE Limited, 17<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001.

#### BSE CODE : 532315

#### SUBJECT: BOARD MEETING OUTCOME

Dear Sir/Madam,

In pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we would like to inform you that Board Meeting of the Company was held today i.e. on **Monday**, **19**<sup>th</sup> **May**, **2025 at 04:00 p.m.** at the registered office of the Company, the Board has considered and approved the following matters :

- 1) The Audited Financial Results of the Company for the Quarter and Year ended March 31, 2025 along with Audited Reports;
- Appointed M/s Ramesh Chandra Mishra & Associates as the Secretarial auditor of the company (Membership No. F5477 & COP: 3987) for the term of 5 financial year starting from 2025-26 to 2029-30.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as **Annexure-I**.





GROARC INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS TELESYS INFO-INFRA (I) LIMITED) GSTIN: 3AABCTI582G2ZJ MAIL: telesysltd@gmail.com LANDLINE: 044 - 4951 0300 CELL: 98400 44669 ADDR: 1/L BLACKERS ROAD, 2F GAIETY PALACE 2ND FLOOR, CHINTADRIPET, CHENNAI - 600 002.

 Appointed Mr. Umang Shah as the Internal Auditor of the company for the financial year 2025-26.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as **Annexure-II.** 

The Meeting of the Board of Directors commenced at 04.00 P.M. and concluded at 5:30 P.M.

This is for your kind information and record.

Thanking you,

For GROARC INDUSTRIES INDIA LIMITED, (Formerly known as Telesys Info-Infra (I) Limited)

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Chandran Ganesan Whole Time Director (DIN: 08166461)







GROARC INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS TELESYS INFO-INFRA (I) LIMITED)

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#### "Annexure-I"

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr.no	Particulars	Details
1	Name of the Secretarial Auditor	FCS Ramesh Chandra Mishra
2	Reason for change viz appointment, re-appointment, resignation, removal, death or otherwise	Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3	Date of Appointment & terms of appointment	w.e.f. 19-05-2025 for term of 5 years 5 financial years starting from 2025-26 to 2029-30. (subject to the approval in ensuing AGM) As agreed between Board of Directors and Mr. Ramesh Chandra Mishra.
4	Brief Profile of Auditor	FCS. Ramesh Chandra Mishra, Practicing Company Secretary (Membership No. FCS 5477 CP No. 3987) from M/s Ramesh Chandra Mishra & Associates, has been appointed as the Secretarial Auditor of the company for the 5 financial year from 2025-26 to 2029-30. He has also done BSc and LLM and also Practicing Company Secretary having Work experience for more than 25 Years in the field. foreign Besides filing of various statutory returns under Companies Act, he is having experience of formation of company, setting of branch office in india, merger & amalgamation, acquisition through NCLT petitions, and petition before RD, NCLT, NCLAT, MCA on various company law litigation, well versed with law relating to company law, SEBI, RBI, FEMA etc & he is also having practical experience on share transfer/transmission accounting. Importantly very much acquainted with XBRL, IND-AS mode of filing of annual returns for big companies and Government Companies.
5	Disclosure of relationship between Directors (in case of appointment of a Director)	Not Applicable

For GROARC INDUSTRIES INDIA LIMITED, (Formerly known as Telesys Info-Infra (I) Limited)

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Chandran Ganesan Whole Time Director (DIN: 08166461)





GROARC INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS TELESYS INFO-INFRA (I) LIMITED)

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"Annexure-II"

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr.no	Particulars	Details
1		
1	Name of the Internal Auditor	Mr. Umang Shah
		Partner
		Rathi & Shah, Chartered Accountants
2	Reason for change viz appointment, re-	Appointment: to comply with the Companies Act, 2013 and the
	appointment, resignation, removal, death or	requirements under SEBI (Listing Obligations and Disclosure
	otherwise	Requirements) Regulations, 2015.
3	Date of Appointment & terms of	19-05-2025
	appointment	Umang Shah, (Membership No 230172) is appointed as the
		Internal Auditor of the company for the financial year 2025-26.
4	Brief Profile of Auditor	Umang is a Qualified Chartered Accountant(CA), with graduate
		in commerce from University of Madras. He has over 10 years
		of experience in the field of Internal Audit, SOX Risk
		Management, Group Audits based on GAAP requirements, Tax
		Audit, Agreed upon Procedures and Statutory Audit services
		across various compliance, sectors. He has assisted clients in
		performing risk assessment procedures on their business and
		designing suitable control matrixes to mitigate the risks up.
		Specializes in advising the clients on the incorporation of the
		legal structure for start- up and assisting them in setting other
		formed. He has legal and statutory aspect for the legal structure
		post qualification experience with Price Waterhouse, Chennai
		(Member firm of PwC, India) - Assistant Manager - Assurance
		(Sept' 12 - March'16). Completed his Article ship from Karra &
		Co., Chennai. He is Currently a Chartered Accountant in Practice
		with Rathi & Shah Chartered Accountants since 2016.
5	Disclosure of relationship between Directors	Not Applicable
5	(in case of appointment of a Director)	in in the second s
	(	

Kindly take the information on record

Thanking you

For GROARC INDUSTRIES INDIA LIMITED, (Formerly known as Telesys Info-Infra (I) Limited)

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Chandran Ganesan Whole Time Director (DIN: 08166461)



#### GROARC INDUSTRIES INDIA LIMITED (Formerly Known as TELESYS INFO-INFRA (I) LIMITED) Regd.Office : No:1/L, Blackers Road,2-F, Gaiety Palace, 2nd Floor, Chintadripet,Chennai 600 002. Cash Flow statement for the year ended 31.03.2025

	(Rs. In lakhs)	
PARTICULARS	2024-25	2023-24
PARTICODARS		
A: CASH FLOW FROM OPERATING ACTIVITIES:	116.44	30.51
Net Profit/Loss Before Tax And Extra Ordinary Items	110.44	00101
Adjustment for:	4.42	6.55
-Depreciation	29.50	4.08
-Provision for Tax	29.50	
- Loss on sale of Fixed Assets & Shares		
Goodwill Written off		
Provision for dimution in the value of investments	91.36	32.97
Operation Profit before Working Capital Changes	51:50	
Adjustment for:	651.19	1,440.00
-Trade Receivables & Other Assets	-179.02	
-Inventories	26.89	-10.51
- Other Payables	7.79	
- Trade Payables	506.85	1,429.50
Net Cash From Operating Activities	500.05	
B: CASH FLOW FROM INVESTING ACTIVITIES:	-0.33	
- Purchase of Fixed Assets	-0.55	
-Sale of Fixed Assets	-376.59	162.11
Loans & Advances (Assets)	0.29	
Long term loans and advances	-376.63	162.11
Net Cash used in Investing Activites	570.00	
C: CASH FLOW FROM FINANCING ACTIVITIES:	0.00	
<ul> <li>Increase in Paid up Equity share capital</li> </ul>	0.00	
Share premium money received	148.59	0.0
Decrease In Unsercured Loan	140.55	
- Fees paid for Increase In Authorised Captial		
- Excess Provision of Income Tax Credited Back	148.59	0.0
Net Cash From Financing Activies	140.05	
	370.17	1,616.7
D: NET INCREASE IN CASH AND CASH EQUIVALENTS	1,624.24	7.4
E.Cash & Cash equivalents at the beginning of the year	1,994.40	1,624.2
F.Cash and Cash Equivalents at the end of the year	1,554.40	

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Chandran Ganesan Director



#### AUDITORS CERTIFICATE

We have examined the attached Cash Flow statement of Telesys Info-Infra (I) Limited (the company) for the period ended 31st March,2025. The statement has been prepared by the company in accordance with the requirments of Listing Agreement and is based on and in agreement with the Corresponding Profit and Loss Account and Balance Sheet of the company covered by our report of even date to the members of the company.

As per our report of even date attached For Venkat and Rangaa LLP Chartered Accountants

Place : Chennai Date : 19-05-2025

Place : Chennai

Date : 19-05-2025

S. Mohan Raajan Partner Membership No. 206393

10		Duranthat a start	Year to date figures for curren
	Particulars	3 months/ 6 months ended (dd-mm-уууу)	period ended (d
A	Date of start of reporting period	01.01.2025	mm-yyyy) 01.04.2024
8	Date of end of reporting period	31.03.2025	31.03.2025
С	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	Blue color marked fields		Standalone
Part I	For Consolidated Results, if the company has no figures for 3 months / 6 i		all be inserted in the said column.
1	Income	Amount	in Lakhs
	Revenue from operations	32,73	3,478.5
	Other income	57.91	61.3
2	Expenses Total income	90.63	3,539.9
(a)	Cost of materials consumed	65.43	2 252 /
(b)	Purchases of stock-in-trade	05.45	3,353,4
	Changes in inventories of finished goods, work-in-progress and		
(c)	stock-in-trade		
(d)	Employee benefit expense	10.33	17.1
(e)	Finance costs	0.36	0.3
(f)	Depreciation, depletion and amortisation expense	0.02	4.4
(g)	Other Expenses	10.68	4.4
		20,00	
1	Total expenses	86.81	3,423.
3	Total profit before exceptional items and tax	3.82	116.
4	Exceptional items	•	
5	Total profit before tax	3.82	116.
6	Tax expense		
7	Current tax	(7.30)	29,5
8	Deferred tax	0.00	(0.1
9	Total tax expenses	11.12	87.4
10	Net movement in regulatory deferral account balances related to		
11	profit or loss and the related deferred tax movement		
	Net Profit Loss for the period from continuing operations	11.12	87.0
12 13	Profit (loss) from discontinued operations before tax		-
14	Tax expense of discontinued operations	•	-
14	Net profit (loss) from discontinued operation after tax Share of profit (loss) of associates and joint ventures accounted for		
	using equity method	14 J	
16 17	Total profit (loss) for period	11.12	87.0
18	Other comprehensive income net of taxes Total Comprehensive Income for the period		
19	Total profit or loss, attributable to	11.12	87.
19	Profit or loss, attributable to owners of parent		And the second s
-		genn, is annas, bhenn	Seek and a start should be
20	Total profit or loss, attributable to non-controlling interests Total Comprehensive income for the period attributable to		And the second s
	Comprehensive income for the period attributable to owners of par		
-	Total comprehensive income for the period attributable to owners of part		
	of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	2.04.67	204,66
	Face value of equity share capital	10.00	10.0
22	Details of debt securities		
23	Reserves excluding revaluation reserve	DANSED OF COMPANY	
24	Earnings per share	0.05	0.4
ī	Earnings per equity share for continuing operations	0.05	0.4
	Basic earnings (loss) per share from continuing operations	0.05	0.4
	Diluted earnings (loss) per share from continuing operations	0.05	0,4
li	Earnings per equity share for discontinued operations		A Destablished State
	Basic earnings (loss) per share from discontinued operations		
	Diluted earnings (loss) per share from discontinued		
	operations		
11	Earnings per equity share	0.05	0.4
	Basic earnings (loss) per share from continuing and discontinued		승규, 바람이 승규는 말 들었다.
-	operations Diluted earnings (loss) per share from continuing and discentinued	0.05	0,4
	Diluted earnings (loss) per share from continuing and discontinued operations		STATISTICS PLANT
25	Debt equity ratio	0.05	0.4
26	Debt service coverage ratio		
7	Interest service coverage ratio		
28	Disclosure of notes on financial results		

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1	Statement of Asset and Liabilities	
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01.04.2024
	Date of end of reporting period	31.03.2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
		Amount in Lakhs
	Assets	
1	Non-current assets	
	Property, plant and equipment	84.2
	Capital work-in-progress	04.2
	Investment property	
	Goodwill	
	Other intangible assets	
	Intangible assets under development	-
	Biological assets other than bearer plants	-
	Investments accounted for using equity method	-
	Non-current financial assets	-
	Non-current investments	
	Trade receivables, non-current	
-	Loans, non-current	-
	Other non-current financial assets	270.2
1235	Total non-current financial assets	
	Deferred tax assets (net)	270.2
	Other non-current assets	0.62
(interd)		
2	Total non-current assets	355.1
	Inventories	170.00
N Reall	Current financial asset	179.02
	Current investments	
	Trade receivables, current	-
	Cash and cash equivalents	855.29
	Bank balance other than cash and cash equivalents	1,994.40
	Loans, current	
	Other current financial assets	
1.1		810.61
	Total current financial assets Current tax assets (net)	3,839.3
-	Other current assets	•
125	Total current assets	3,839.32
3	Non-current assots classified as held f	
3	Non-current assets classified as held for sale	-
3	Non-current assets classified as held for sale Regulatory deferral account debit balances and related deferred tax Assets	

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	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	share capital	2,046.65
	Other equity	1,939.58
1111	Total equity attributable to owners of parent	3,986.24
	Non controlling interest	
Yo all	Total equity	3,986.24
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	148.59
	Trade payables, non-current	-
	Other non-current financial liabilities	-
1	Total non-current financial liabilities	148.59
	Provisions, non-current	
	Deferred tax liabilities (net)	-
	Deferred government grants, Non-current	4). (4)
	Other non-current liabilities	
199	Total non-current liabilities	148.5
1. 2	Current liabilities	15
100	Current financial liabilities	
	Borrowings, current	
	Trade payables, current	7.7
	Other current financial liabilities	
8. TR	Total current financial liabilities	7.7
	Other current liabilities	13.2
	Provisions, current	38.6
	Current tax liabilities (Net)	200
	Deferred government grants, Current	
ne' Pari	Total current liabilities	59.6
2	Liabilities directly associated with assets in disposal group	
3	classified as held for sale	-
	Regulatory deferral account credit balances and related	
4	deferred tax liability	
1.4.91	Total liabilities	208.2
	Total equity and liabilites	4,194.4
	Disclosure of notes on assets and liabilities	

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GROARC INDUSTRIES INDIA LIMITED (Formerly Known as TELESYS INFO-INFRA (I) LIMITED) Regd.Office : No:1/L, Blackers Road,2-F, Gaiety Palace, 2nd Floor, Chintadripet,Chennai 600 002 CIN:1/0200TN1992PLC023621 Audited Financial Results for the Quarter Ended 31st March 2025

In lutting         Introduct	Particular         R. In Lating         R. In Lating <th>Farticulars         R. In Latris           Particulars         Audited         31.03.2024         31.03.2024           Operations         31.03.2024         31.03.2024         31.03.2024           Operations         31.03.2024         31.03.2024         31.03.2024           row Operations         32.73         195.00         116.55           row Operations         32.73         195.00         116.55           one         90.63         90.63         90.63         116.55           one         90.63         90.63         90.63         116.55           one         90.63         90.63         90.63         90.63           one of contraction expense         0.03         192.64         115.26           for the fore Extend         0.03         0.03         1.47         1.45           for and amortization expense         0.02         0.03         1.43         1.45           for and amortization expense         0.02         0.03         1.41         -72.24           for and amortization expense         0.02         0.03         1.41         -72.24           before Extend         10.53         0.04         1.43         -72.24           before ExtraordInary items and</th> <th>Rs.</th> <th>In Inches</th> <th></th>	Farticulars         R. In Latris           Particulars         Audited         31.03.2024         31.03.2024           Operations         31.03.2024         31.03.2024         31.03.2024           Operations         31.03.2024         31.03.2024         31.03.2024           row Operations         32.73         195.00         116.55           row Operations         32.73         195.00         116.55           one         90.63         90.63         90.63         116.55           one         90.63         90.63         90.63         116.55           one         90.63         90.63         90.63         90.63           one of contraction expense         0.03         192.64         115.26           for the fore Extend         0.03         0.03         1.47         1.45           for and amortization expense         0.02         0.03         1.43         1.45           for and amortization expense         0.02         0.03         1.41         -72.24           for and amortization expense         0.02         0.03         1.41         -72.24           before Extend         10.53         0.04         1.43         -72.24           before ExtraordInary items and	Rs.	In Inches		
Particulars         Interfactore         Name         Nam         Name <th>Particular         Anticular         &lt;</th> <th>Particulars         Quarter finder           Particulars         Quarter finder           Operations         31.03.2024         31.03.2024         31.03.2024           Operations         31.03.2024         31.03.2024         31.03.2024           Operations         32.03         195.00         116.55           rom Operations         32.03         195.00         116.55           one         57.91         3.08         0.07           ee         57.91         3.08         0.07           ee         57.91         3.08         0.07           ee         57.91         3.08         116.55           of Stock In trade         55.91         3.08         0.07           ee         05068 WIP &amp; Stock In trade         0.03         0.02           Inventories of Finished Goods &amp; WIP &amp; Stock In trade         0.03         0.02           Inventories of Finished Goods &amp; WIP &amp; Stock In trade         0.03         0.03           Stock In trade         0.03         0.03         0.03           Inventories of Finished Goods &amp; WIP &amp; Stock In trade         0.03         1.15.26           Information expense         0.03         0.03         1.15.26           Information expenses         0.03</th> <th></th> <th></th> <th>KS.IN LAKNS</th>	Particular         Anticular         <	Particulars         Quarter finder           Particulars         Quarter finder           Operations         31.03.2024         31.03.2024         31.03.2024           Operations         31.03.2024         31.03.2024         31.03.2024           Operations         32.03         195.00         116.55           rom Operations         32.03         195.00         116.55           one         57.91         3.08         0.07           ee         57.91         3.08         0.07           ee         57.91         3.08         0.07           ee         57.91         3.08         116.55           of Stock In trade         55.91         3.08         0.07           ee         05068 WIP & Stock In trade         0.03         0.02           Inventories of Finished Goods & WIP & Stock In trade         0.03         0.02           Inventories of Finished Goods & WIP & Stock In trade         0.03         0.03           Stock In trade         0.03         0.03         0.03           Inventories of Finished Goods & WIP & Stock In trade         0.03         1.15.26           Information expense         0.03         0.03         1.15.26           Information expenses         0.03			KS.IN LAKNS	
Antibule         31.03.2035         31.12.2034         31.03.2035         31.03.203	Anthread         31.1.2.2004         31.1.2.2004         31.1.2.2004         31.0.2.2005         31.1.2.2004         31.0.2005         31.0.2003         31.0.2004	Audited         31.03.2025         31.12.2024         31.03.2024           Poperations         audited         Audited         Audited           Form Operations         32.73         195.00         116.55           from Operations         57.91         30.03         0.07           ee         90.63         198.08         116.52           of Stock In trade         65.43         192.64         115.26           Inventories of Finished Goods & WIP & Stock In trade         65.43         192.64         115.26           Inventories of Finished Goods & WIP & Stock In trade         65.43         192.64         115.26           Inventories of Finished Goods & WIP & Stock In trade         0.03         0.00         1.41         1.45           Inventories of Finished Goods & WIP & Stock In trade         0.03         0.00         1.41         1.45           Inventories of Finished Goods & WIP & Stock In trade         0.03         0.00         1.41         1.42           Inventories of Finished Goods & WIP & Stock In trade         0.03         0.00         1.41         1.42           Inventories of Finished Goods & WIP & Stock In trade         0.03         0.00         1.41         1.42           Inventories of Finished Goods & WIP & Stock In trade         0.03         <		ar Ended	Year ended	
Detections.         Audited         Audited         Audited         Audited         Audited         Audited           Operations. $32.73$	Operation:         autified         autified         autified         autified         autified         autified           Concretion:         3273         3273         3245.88         3273.93         4507.33         4007.33           Concretion:         3273         326.93         326.93         326.93         450.93         450.93           concretion:         90.64         195.03         195.03         345.83         335.93         450.03         345.93           concretion:         90.63         195.03         195.03         345.83         335.93         335.93         345.93	Operations         Audited         Audit         Audited         Audit <th< th=""><th>31.03.202</th><th>31.03.2024</th><th>31.03.2024</th></th<>	31.03.202	31.03.2024	31.03.2024	
32.73         195.00         116.55         3,445,86         3,735,95         4,10           57.91         3.08         0.07         3.45         3,455         3,475,95         4,13           57.91         3.08         116.62         3,445,86         3,735,95         4,13           65.43         192.64         115.26         3,455,86         3,533,47         3,53           Kin trade         5         5.05         5.05         5.05         5.03         17,15           0.036         0.036         0.036         0.036         0,36         17,15         3,53           kin trade         10.33         2.25         5.05         6.83         17,15         3,53           8.81         0.036         0.036         0.36         3,435,00         4,0           5 and taxt (1-2)         3.82         0,443         17,15         116,44         116,44           5 and taxt (1-2)         3.82         0,36,69         3,413,50         116,44         116,44           6.88         0.036         0,13         0,235,60         3,413,50         116,44           6.104         0.126         112,62         116,44         116,44           6.104 <td< th=""><th>32.73         195.00         115.53         3.475.85         3.478.55         4.106.71         4.0           95.91         95.91         156.00         115.55         3.445.86         3.478.55         4.106.71         4.0           95.91         158.00         115.55         3.446.36         3.353.47         3.359.4         4.106.71         4.10           1         6.643         192.64         115.55         3.288.04         3.353.47         3.988.63         4.10           1         1.02         2.02         5.05         5.05         3.288.04         3.235.47         3.988.63         4.10           1         1.03         0.02         0.03         0.03         0.03         0.01         0.15         4.10           1         1.03         0.03         0.03         0.03         1.15         1.15         3.15         4.10         4.10           1         0.05         0.01         0.01         0.15         3.15         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         &lt;</th><th>32.73         195.00         116.55         3,44           57.91         57.91         3.08         0.07         3,44           90.63         90.63         198.08         116.62         3,44           90.61         15.43         192.64         115.26         3,28           8.5 tock in trade         65.43         192.64         115.26         3,28           9.8.5 tock in trade         10.33         2.25         5.05         3,28           9.8.5 tock in trade         10.33         2.25         5.05         3,38           9.8.5 tock in trade         10.33         2.25         5.05         3,38           9.8.5 tock in trade         10.33         2.25         5.05         3,33           9.11         3.82         1.47         1.45         3,33           10.11         3.82         -4.41         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11           5 (3-4)         1.12         3.33.4         3.23.34         3</th><th>Audited</th><th>Audited</th><th>Audited</th></td<>	32.73         195.00         115.53         3.475.85         3.478.55         4.106.71         4.0           95.91         95.91         156.00         115.55         3.445.86         3.478.55         4.106.71         4.0           95.91         158.00         115.55         3.446.36         3.353.47         3.359.4         4.106.71         4.10           1         6.643         192.64         115.55         3.288.04         3.353.47         3.988.63         4.10           1         1.02         2.02         5.05         5.05         3.288.04         3.235.47         3.988.63         4.10           1         1.03         0.02         0.03         0.03         0.03         0.01         0.15         4.10           1         1.03         0.03         0.03         0.03         1.15         1.15         3.15         4.10         4.10           1         0.05         0.01         0.01         0.15         3.15         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         4.10         <	32.73         195.00         116.55         3,44           57.91         57.91         3.08         0.07         3,44           90.63         90.63         198.08         116.62         3,44           90.61         15.43         192.64         115.26         3,28           8.5 tock in trade         65.43         192.64         115.26         3,28           9.8.5 tock in trade         10.33         2.25         5.05         3,28           9.8.5 tock in trade         10.33         2.25         5.05         3,38           9.8.5 tock in trade         10.33         2.25         5.05         3,38           9.8.5 tock in trade         10.33         2.25         5.05         3,33           9.11         3.82         1.47         1.45         3,33           10.11         3.82         -4.41         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11           5 (3-4)         1.12         3.33.4         3.23.34         3	Audited	Audited	Audited	
32.13         195.00         116.55         3.445.65         3.478.56         3.478.59         4.0           9.6.3         9.6.3         192.63         116.65         3.43.86         3.438.56         3.478.59         4.0           8.6.13         9.6.3         192.63         115.65         3,449.5         3,533.47         3,533.47         3,533.47         3,533.47         3,533.94         4,1           kintrade         0.03         0.103         2.225         5.05         6.6.33         115.64         4,1           kintrade         0.03         0.133         2.225         5.05         6.6.03         0.151.6         4,1           8 and taxe (1-2)         3.82         0.02         1.47         1.45         4,40         4,40           8 and taxe (1-2)         3.82         6,13         6,710         37,43         4,810         4,00           8 and taxe (1-2)         3.82         0.01         0,22         112.62         116.44         4,10           8 and taxe (1-2)         3.82         0.01         0,72         112.62         116.44           8 and taxe (1-2)         3.82         0.01         0,10         0,10         0,10           8 and taxe (1-2) <t< td=""><td>1         3.2.3         3.45.8.6         3.478.5         3.478.5         4.067.12         4.0           1         9.0.8         116.52         3.445.41         3.539.47         3.308         4.100.19         4.1           1         1         1         1         15.00         115.55         3.445.41         3.539.47         3.988.63         3.409.11         4.1           1         &lt;</td><td>32./3         195.00         116.55         3,44           57.91         3.08         10.07         3,41           57.91         90.63         198.08         116.65         3,44           65.43         192.64         115.26         3,28           2 &amp; Stock in trade         10.33         2.25         5.05         3,28           2 &amp; Stock in trade         10.33         2.25         5.05         3,28           3 &amp; Stock in trade         10.33         2.25         5.05         3,28           65.10         0.36         0.00         1.47         1.45           9 &amp; Stock in trade         10.68         6.13         67.10         3           10 filtems and taxs (1-2)         3.82         -4.41         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11           5 (3-4)         3         0.00         -0.03         -72.24         11           6 (10         3         -72.24         11         -72.24         11</td><td></td><td></td><td></td></t<>	1         3.2.3         3.45.8.6         3.478.5         3.478.5         4.067.12         4.0           1         9.0.8         116.52         3.445.41         3.539.47         3.308         4.100.19         4.1           1         1         1         1         15.00         115.55         3.445.41         3.539.47         3.988.63         3.409.11         4.1           1         <	32./3         195.00         116.55         3,44           57.91         3.08         10.07         3,41           57.91         90.63         198.08         116.65         3,44           65.43         192.64         115.26         3,28           2 & Stock in trade         10.33         2.25         5.05         3,28           2 & Stock in trade         10.33         2.25         5.05         3,28           3 & Stock in trade         10.33         2.25         5.05         3,28           65.10         0.36         0.00         1.47         1.45           9 & Stock in trade         10.68         6.13         67.10         3           10 filtems and taxs (1-2)         3.82         -4.41         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11           5 (3-4)         3         0.00         -0.03         -72.24         11           6 (10         3         -72.24         11         -72.24         11				
57.91         3.08         0.07         3.45         61.36         61	0         0         3.33         0         0         3.49.31         5.33.34	57.91         3.08         0.07           90.63         198.08         116.62         3,44           65.43         192.64         115.26         3,28           2 & Stock in trade         0.36         0.00         5.05         3,28           2 & Stock in trade         10.33         2.25         5.05         3,28           2 & Stock in trade         0.36         0.00         1.47         1.45           2 & Stock in trade         10.33         2.25         5.05         3,33           7 & 10.33         0.249         18.86         3,33           8 & Stock in trade         86.81         202.49         188.86         3,33           8 f Hems and taxs (1-2)         3.82         -4.41         -72.24         11           5 (3-4)         11         -72.24         11         -72.24         11           5 (3-4)         3.82         -4.41         -72.24         11         -72.24         11           5 (3-4)         13         3.67         0.00         0.00         -72.24         11           6 (3-10)         1.1.2         -72.24         11         -72.24         11           6 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3	3,4		4,067.12	
90.63         198.08         116.62         3,49.31         3,539.34         4,1           KIntrade         65.43         192.64         115.26         3,388.04         3,353.47         3,5           KIntrade         10.33         192.64         115.26         3,388.04         3,353.47         3,5           KIntrade         10.33         2,25         5.05         6.03         0.716         3,73           Rintrade         10.38         0.026         1,47         1,45         4,40         4,42           Rintrade         10.68         0.02         1,45         4,40         4,43         4,42           Rintrade         10.68         2.02,49         3,735,69         3,433.50         4,40         4,41           Sand taxs (1-2)         3.82         -4,41         -7.22         112.62         116.44         4,00           Sand taxs (1-2)         3.82         -4,41         -7.22         112.62         116.44         4,00           Sand taxs (1-2)         3.82         -4,41         -7.22         112.62         116.44         4,00           Sand taxs (1-2)         3.82         -4,11         -7.22         112.62         116.44         4,00 <t< td=""><td>90.63         196.08         116.62         3,449.31         3,53.47         3,958.63         4,100.15         4,100.15           1         55.43         192.64         115.26         3,388.04         3,353.47         3,958.63         3,33           1         <td< td=""><td>90.63         198.08         116.62         3,4           65.43         135.64         115.26         3,3           8 stock in trade         10.33         192.64         115.26         3,3           8 stock in trade         10.33         2.25         5.05         3,3           8 stock in trade         10.33         2.25         5.05         3,3           8 stock in trade         10.33         2.25         5.05         3,3           9 stock in trade         10.36         0.00         1.45         1.45           9 stock in trade         10.68         6.13         6.710         3,3           9 frittems and taxs (1-2)         3.82         -4.41         -72.24         1           8 (3-4)         3.82         -4.41         -72.24         1           8 (3-4)         3.82         -4.41         -72.24         1           8 (3-4)         3.82         -4.41         -72.24         1           8 (3-4)         3.82         -1.23         -23.34         1           8 (3-4)         3.82         -1.23         -23.34         1           9 (3-4)         1.1.12         -1.23         -33.34         1           9 (3-</td><td></td><td></td><td>33.08</td></td<></td></t<>	90.63         196.08         116.62         3,449.31         3,53.47         3,958.63         4,100.15         4,100.15           1         55.43         192.64         115.26         3,388.04         3,353.47         3,958.63         3,33           1 <td< td=""><td>90.63         198.08         116.62         3,4           65.43         135.64         115.26         3,3           8 stock in trade         10.33         192.64         115.26         3,3           8 stock in trade         10.33         2.25         5.05         3,3           8 stock in trade         10.33         2.25         5.05         3,3           8 stock in trade         10.33         2.25         5.05         3,3           9 stock in trade         10.36         0.00         1.45         1.45           9 stock in trade         10.68         6.13         6.710         3,3           9 frittems and taxs (1-2)         3.82         -4.41         -72.24         1           8 (3-4)         3.82         -4.41         -72.24         1           8 (3-4)         3.82         -4.41         -72.24         1           8 (3-4)         3.82         -4.41         -72.24         1           8 (3-4)         3.82         -1.23         -23.34         1           8 (3-4)         3.82         -1.23         -23.34         1           9 (3-4)         1.1.12         -1.23         -33.34         1           9 (3-</td><td></td><td></td><td>33.08</td></td<>	90.63         198.08         116.62         3,4           65.43         135.64         115.26         3,3           8 stock in trade         10.33         192.64         115.26         3,3           8 stock in trade         10.33         2.25         5.05         3,3           8 stock in trade         10.33         2.25         5.05         3,3           8 stock in trade         10.33         2.25         5.05         3,3           9 stock in trade         10.36         0.00         1.45         1.45           9 stock in trade         10.68         6.13         6.710         3,3           9 frittems and taxs (1-2)         3.82         -4.41         -72.24         1           8 (3-4)         3.82         -4.41         -72.24         1           8 (3-4)         3.82         -4.41         -72.24         1           8 (3-4)         3.82         -4.41         -72.24         1           8 (3-4)         3.82         -1.23         -23.34         1           8 (3-4)         3.82         -1.23         -23.34         1           9 (3-4)         1.1.12         -1.23         -33.34         1           9 (3-			33.08	
(5.43) $192.64$ $115.26$ $3,288.04$ $3,333.47$ $3.35$ kIntrade $10.33$ $2.25$ $5.08$ $3,743$ $3.353.47$ $3.35$ kIntrade $10.33$ $2.25$ $5.05$ $6.83$ $17.15$ $3.35.47$ $3.473.25$ $4.40$ s and taxs $(1-2)$ $3.82$ $2.02.49$ $3.72.43$ $3.11.5.27$ $116.44$ <td>(h1 frade         (5.4)         (15.26)         <t< td=""><td>65.43         192.64         115.26         3,2           8 Stock in trade         10.33         2.25         5.05         3,2           8 Stock in trade         10.33         2.25         5.05         3,3           8 Stock in trade         0.036         0.000         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         0.141         -72.24         1           1 R Stock in trade         3.82         -4.41         -72.24         1           1 R Stock in trade         3.82         -4.41         -72.24         1           1 R Stock in trade         3.82         -4.41         -72.24         1           1 R Stock in trade         3.83         -4.41         -72.24         1           1 R Stock in trade         3.83         -73.3</td><td></td><td>4,1</td><td>4,100.19</td></t<></td>	(h1 frade         (5.4)         (15.26) <t< td=""><td>65.43         192.64         115.26         3,2           8 Stock in trade         10.33         2.25         5.05         3,2           8 Stock in trade         10.33         2.25         5.05         3,3           8 Stock in trade         0.036         0.000         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         0.141         -72.24         1           1 R Stock in trade         3.82         -4.41         -72.24         1           1 R Stock in trade         3.82         -4.41         -72.24         1           1 R Stock in trade         3.82         -4.41         -72.24         1           1 R Stock in trade         3.83         -4.41         -72.24         1           1 R Stock in trade         3.83         -73.3</td><td></td><td>4,1</td><td>4,100.19</td></t<>	65.43         192.64         115.26         3,2           8 Stock in trade         10.33         2.25         5.05         3,2           8 Stock in trade         10.33         2.25         5.05         3,3           8 Stock in trade         0.036         0.000         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         1.47         1.45         3,3           9 R Stock in trade         0.02         0.141         -72.24         1           1 R Stock in trade         3.82         -4.41         -72.24         1           1 R Stock in trade         3.82         -4.41         -72.24         1           1 R Stock in trade         3.82         -4.41         -72.24         1           1 R Stock in trade         3.83         -4.41         -72.24         1           1 R Stock in trade         3.83         -73.3		4,1	4,100.19	
65.43         192.64         115.26         3,288.04         3,333.47         3,53           kIntrade         10.3         2.25         5.05         6.83         17.15         3.5           kIntrade         10.3         2.25         5.05         6.83         17.15         3.5           kIntrade         10.3         2.25         5.05         6.83         17.15         3.5           bit         0.36         0.000         1.47         1.45         4.40         4.42           0.015         0.168         5.01         1.47         1.45         4.40         4.42           0.02         0.141         -72.24         1115.61         4.0         4.0         4.0           sand taxs(1-2)         3.82         -4.41         -72.24         1115.42         4.0           sand taxs(1-2)         3.82         -4.41         -72.24         112.62         116.44           sand taxs(1-2)         3.82         -4.41         -72.24         112.62         116.44           sand taxs(1-2)         3.82         -4.41         -72.24         112.62         116.44           sand taxs(1-2)         3.82         -7.30         -12.34         36.80         29.50	65.43         192.64         11.5.5         3,288.04         3,353.47         3,958.653         3.3           kintrade         10.3         2.25         5.05         6.83         17.15         12.19         7.10           kintrade         10.33         2.25         5.05         6.83         17.15         12.19         7.10           10.31         0.36         0.13         1.15         1.12.62         0.01         0.01           10.02         1.14         1.15         1.15         1.12.62         1.12.63         4.02           10.02         1.01         1.15         1.15.62         3.336.69         3.43.10         9.05.10           3.01         1.02         1.15.62         3.136.69         3.43.10         9.05.10         9.05.1           3.01         1.02         1.15.62         112.62         112.62         116.4         9.05.1           3.01         1.15.62         112.62         112.62         115.64         3.05.1         9.05.1           3.01         1.12.62         112.62         112.62         115.64         3.05.1         9.05.1           11.1         1.12.62         112.62         112.62         115.64         9.05.1	65.43         192.64         115.26         3.2           8. Stock in trade         10.33         2.25         5.05         3.2           8. Stock in trade         10.33         2.25         5.05         3.3           0. 0.02         0.036         0.000         1.47         1.45           0. 0.02         0.02         1.47         1.45         3.3           0. 10.68         0.02         1.47         1.45         3.3           0. 10.68         0.02         1.47         1.45         3.3           0. 10.68         0.02         1.47         1.45         3.3           0. 10.68         0.02         1.47         1.45         3.3           0. 11.68         86.81         202.49         188.86         3.3           0. 11.1         2.02.49         188.86         3.3           0. 11.1         2.02.49         188.86         3.3           0. 11.12         3.32         -4.41         -72.24         1           0. 11.12         3.32         -4.41         -72.24         1           0. 11.12         3.33         -3.33         -23.34         1           0. 11.12         -1.23         -1.23 <td< td=""><td></td><td></td><td></td></td<>				
kintade         1<	kintrade         i<	R Stock in trade     10.33     2.25     5.05       0.36     0.36     0.00     1.47     1.45       0.36     0.36     0.00     1.47     1.45       0.36     0.02     1.47     1.45     3.3       0.101     0.02     1.47     1.45     3.3       0.102     0.02     1.47     1.45     3.3       0.103     0.02     0.147     1.45     3.3       0.104     86.81     202.49     188.86     3.3       0.10     86.81     202.49     188.86     3.3       0.11     3.82     -4.41     -72.24     1       1     3.82     -4.41     -72.24     1       1     3.82     -4.41     -72.24     1       1     3.82     -4.41     -72.24     1       1     3.82     -4.41     -72.24     1       1     3.82     -4.41     -72.24     1       1     3.82     -4.41     -72.24     1       1     3.82     -4.41     -72.24     1       1     3.83     -4.41     -72.24     1       1     3.83     -1.23     -7.30     1       1     -7.30     -1.23     -73.4			3 958	
kin trade         10.33         2.25         5.05         6.83         17.15 $0.36$ $0.03$ $1.47$ $1.45$ $4.40$ $4.42$ $0.02$ $0.02$ $0.00$ $0.36$ $0.36$ $0.42$ $0.02$ $0.147$ $1.45$ $6.83$ $1.715$ $4.42$ $0.02$ $0.02$ $0.14$ $1.45$ $3.43.00$ $4.42$ $8.641$ $202.49$ $188.86$ $3.336.0$ $4.0$ $8.641$ $202.49$ $188.86$ $3.423.60$ $4.0$ $8.641$ $202.49$ $188.86$ $3.423.60$ $4.0$ $8.641$ $202.49$ $188.86$ $3.423.60$ $4.0$ $8.641$ $202.49$ $112.62$ $116.44$ $4.0$ $8.61$ $9.25.0$ $116.44$ $2.5.6$ $2.5.6$ $8.704$ $2.724$ $112.62$ $116.44$ $2.6.6$ $1.72$ $2.12.4$ $2.2.4$ $2.5.6$ $2.5.6$ $1.72$ $2.2.34$	Kin trade  .	R Stock in trade     10.33     2.25     5.05       0.36     0.00     2.25     5.05       0.36     0.00     1.45     1.45       0.02     1.0.68     6.13     6.710       10.68     6.13     6.710     1.45       10.61     202.49     188.86     3.3       10 fitems and taxs (1-2)     3.82     -4.41     -72.24       11 fitems and taxs (1-2)     3.82     -4.41     -72.24       12 fitems and taxs (1-2)     3.82     -4.41     -72.24       13 fitems and taxs (1-2)     3.82     -4.41     -72.24       14 fitems and taxs (1-2)     3.82     -4.41     -72.24       15 fitems and taxs (1-2)     3.82     -4.41     -72.24       14 fitems and taxs (1-2)     3.82     -4.41     -72.24       15 fitems and taxs (1-2)     3.82     -4.41     -72.24       15 fitems and taxs (1-8)     11.12     -3.15     -33.34       15 fitems and taxs (1-8)     11.12     -3.15     -48.90			oncin	
10.33         2.25         5.05         6.33         17.15           0.36         0.36         0.36         0.36         0.36         0.36           0.02         1.47         1.45         4.40         4.42         4.42           8.6.81         2.02.49         85.81         3,336.69         3,433.50         4,0           8 and tass (1-2)         3.82         -4,41         -72.24         112.62         116.44           9.8 and tass (1-2)         3.82         -4,41         -72.24         112.62         116.44           9.9 Cond         3.82         -4,41         -72.24         112.62         116.44           9.9 Cond         9.8         -7.30         -1.23         -23.34         36.80         29.50           9.0 Cond         -0.3         -7.30         -1.23         -23.34         36.80         29.50           9.0 Cond         -0.3         -1.23         -23.34         36.80         29.50         -6.60           9.0 Cond         -0.3         -1.23         -3.33.40         36.80         29.50         -6.60           9.0 Cond         -0.0         -1.12.6         -1.12.6         -1.12.6         -1.12.6         -1.12.6         -1.12.6	1033         2.25         5.05         6.83         17.15         12.19         12.19           0.036         0.036         0.036         0.036         0.01         0.25         0.01           10.02         0.13         0.036         0.14         7.14         2.14         0.25         0.01           10.02         0.13         57.14         3.13         48.10         9.231         0.01           8.681         2.02.49         18.86         3.336.69         3.432.50         4.069.46         9.231           8.681         2.02.49         18.8.86         3.336.69         3.432.50         4.069.46         4.0           8.681         2.02.49         18.8.86         3.336.69         3.432.50         4.069.46         4.0           8.681         7.02.49         112.62         112.62         116.44         3051         4.0           9         -	10.33         2.25         5.05           0.36         0.00         -           0.36         0.00         -           0.02         1.47         1.45           0.02         1.47         1.45           0.02         1.47         1.45           0.02         10.68         6.13         67.10           86.81         202.49         188.86         3,3           17         3.82         -4.41         -72.24         1           5 (3-4)         3.82         -4.41         -72.24         1           5 (3-4)         3.82         -4.41         -72.24         1           5 (3-4)         3.82         -4.41         -72.24         1           5 (3-4)         3.82         -4.41         -72.24         1           5 (3-4)         3.82         -4.41         -72.24         1           5 (3-4)         3.82         -4.41         -72.24         1           5 (3-4)         3.82         -4.41         -72.24         1           5 (3-4)         3.82         -4.41         -72.24         1           5 (3-4)         -         -7.30         -4.41         -72.24         1				
0.36         0.00 $\cdot$ 0.00         0.36         0.00         0.36 <th< td=""><td>0.36         0.00          0.00         0.31         0.01           1.47         1.45         1.45         1.45         1.45         0.01         0.35         0.01           8.6.81         0.02         1.47         1.45         1.45         1.45         6.55         6.55           8.6.81         200.41         8.6.33         3.35.43         3.43.50         0.36         6.55           8.6.81         200.41         -7.72.4         112.62         116.44         30.51           8.6.81         -7.72.4         112.62         116.44         30.51           9.7         -7.72.4         112.62         116.44         30.51           9.7         -7.73         -7.72.4         112.62         116.44         30.51           9.7         -7.73         -12.31         23.34         36.50         4.08           9.7         -7.73         -7.72.4         112.62         116.44         30.51           9.7         -7.73         -7.72.4         112.62         116.44         30.51           9.7         -7.73         -7.72.4         112.62         116.44         30.51           9.7         -7.73         113.52         <t< td=""><td>0.36         0.00         3           1.47         1.45         1.45           1.0.68         6.13         6.710           10.68         6.13         6.710           10.68         6.13         6.710           10.68         6.13         6.710           86.81         202.49         188.86         3,3           17         3.82         -4,41         -72.24         1           5(3-4)         3.82         -4,41         -72.24         1           5(3-4)         -         -4,41         -72.24         1           5(3-4)         -         -         -         -         -           5(3-4)         -         -         -         -         1         -           5(3-4)         -         -         -         -         -         1         -           5(3-4)         -         -         -         -         -         -         -         1         -         -         -         1         -         -         -         1         -         -         -         -         -         -         -         -         -         -         -         -&lt;</td><td></td><td></td><td>1</td></t<></td></th<>	0.36         0.00          0.00         0.31         0.01           1.47         1.45         1.45         1.45         1.45         0.01         0.35         0.01           8.6.81         0.02         1.47         1.45         1.45         1.45         6.55         6.55           8.6.81         200.41         8.6.33         3.35.43         3.43.50         0.36         6.55           8.6.81         200.41         -7.72.4         112.62         116.44         30.51           8.6.81         -7.72.4         112.62         116.44         30.51           9.7         -7.72.4         112.62         116.44         30.51           9.7         -7.73         -7.72.4         112.62         116.44         30.51           9.7         -7.73         -12.31         23.34         36.50         4.08           9.7         -7.73         -7.72.4         112.62         116.44         30.51           9.7         -7.73         -7.72.4         112.62         116.44         30.51           9.7         -7.73         -7.72.4         112.62         116.44         30.51           9.7         -7.73         113.52 <t< td=""><td>0.36         0.00         3           1.47         1.45         1.45           1.0.68         6.13         6.710           10.68         6.13         6.710           10.68         6.13         6.710           10.68         6.13         6.710           86.81         202.49         188.86         3,3           17         3.82         -4,41         -72.24         1           5(3-4)         3.82         -4,41         -72.24         1           5(3-4)         -         -4,41         -72.24         1           5(3-4)         -         -         -         -         -           5(3-4)         -         -         -         -         1         -           5(3-4)         -         -         -         -         -         1         -           5(3-4)         -         -         -         -         -         -         -         1         -         -         -         1         -         -         -         1         -         -         -         -         -         -         -         -         -         -         -         -&lt;</td><td></td><td></td><td>1</td></t<>	0.36         0.00         3           1.47         1.45         1.45           1.0.68         6.13         6.710           10.68         6.13         6.710           10.68         6.13         6.710           10.68         6.13         6.710           86.81         202.49         188.86         3,3           17         3.82         -4,41         -72.24         1           5(3-4)         3.82         -4,41         -72.24         1           5(3-4)         -         -4,41         -72.24         1           5(3-4)         -         -         -         -         -           5(3-4)         -         -         -         -         1         -           5(3-4)         -         -         -         -         -         1         -           5(3-4)         -         -         -         -         -         -         -         1         -         -         -         1         -         -         -         1         -         -         -         -         -         -         -         -         -         -         -         -<			1	
0.02         0.03         0.04         0.05         0.43         0.05         0.44         0.34         0.35         0.34         0.35         0.35         0.36         0.34         0.36         0.36         0.34         0.36         0.34         0.36         0.34         0.36         0.34         0.36         0.34         0.36         0.34         0.36         0.34         0.36         0.34         0.36         0.34         0.36         0.34         0.36         0.34         0.36         0.34         0.36         0.34         0.36         0.34         0.36         0.34         0.36 <th0.36< th="">         0.36         0.36         <th< td=""><td>0.02         1.45         0.03         1.45         0.04         <th< td=""><td></td><td></td><td></td><td>71</td></th<></td></th<></th0.36<>	0.02         1.45         0.03         1.45         0.04 <th< td=""><td></td><td></td><td></td><td>71</td></th<>				71	
10.68 $6.13$ $5.7.3$ $4.40$ $3.7.3$ $6.81.0$ $3.43.5$ $6.31.3$ $5.81.3$ $5.81.3$ $5.81.3$ $5.81.3$ $5.81.3$ $5.81.3$ $5.81.3$ $5.81.3$ $5.81.3$ $5.81.3$ $5.81.3$ $3.82.5$ $4.41$ $-72.24$ $112.62$ $116.44$ $3.82$ $8.81$ $3.82$ $-4.41$ $-72.24$ $112.62$ $116.44$ $3.82$ $8.81$ $3.82$ $-4.41$ $-72.24$ $112.62$ $116.44$ $3.12$ $8.81$ $3.82$ $-4.41$ $-72.24$ $112.62$ $116.44$ $3.12$ $8.81$ $9.82$ $-4.41$ $-72.24$ $112.62$ $116.44$ $3.12$ $8.704$ $2.733$ $-72.34$ $112.62$ $29.50$ $-9.16$ $8.704$ $2.733$ $-73.34$ $36.80$ $29.50$ $-9.16$ $8.704$ $11.12$ $-3.15$ $-48.90$ $60.44$ $87.04$ $2.916$ $8.704$ $11.12$ $-$	10.66         6.13         6.7.10         37.43         48.10         9.2.31           sand taxs (1-2)         382         6.81         202.49         18.836         3.336.69         3.43.50         9.005.68         4.0           sand taxs (1-2)         3.82         -4.41         -7.22.4         112.62         116.44         30.51         -4.0           sand taxs (1-2)         3.82         -4.41         -7.22.4         112.62         116.44         30.51         -4.0           sand taxs (1-2)         3.82         -4.41         -7.22.4         112.62         116.44         30.51         -4.0           sand taxs (1-2)         3.82         -4.41         -7.22.4         112.62         116.44         30.51         -4.0           sand taxs (1-2)         3.12         -7.22.4         112.62         116.44         30.51         -4.0           sand tax (1-2)         0.10         -0.10	10.68 $1.4.7$ $1.4.5$ <			10.0	
1008 $b.13$ $b.710$ $3.743$ $4.810$ $8.6.81$ $202.49$ $18.8.66$ $3,336.69$ $3,432.50$ $4,0$ $8.6.81$ $202.49$ $18.8.66$ $3,336.69$ $3,432.50$ $4,0$ $8.6.81$ $202.49$ $18.8.86$ $3,336.69$ $3,432.50$ $4,0$ $8.6.81$ $-3.82$ $-4,41$ $-72.24$ $112.62$ $116.44$ $8.730$ $-7,30$ $-1.23$ $-23.34$ $36.80$ $29.50$ $9.730$ $0.00$ $-0.03$ $-1.23$ $-23.34$ $36.80$ $29.50$ $9.730$ $0.00$ $-0.03$ $-1.23$ $-23.34$ $36.80$ $29.50$ $9.704$ $0.10$ $0.10$ $0.10$ $0.10$ $0.10$ $9.704$ $11.12$ $-3.15$ $-48.90$ $60.44$ $87.04$ $9.704$ $10.10$ $11.12$ $-3.15$ $-3.16$ $-0.10$ $9.704$ $11.12$ $-3.15$ $-3.16$ $-6.04$	1006         0.103         0.7.33         64.10         9.7.33         64.10         9.7.33           5 and taxs (1-2)         3.82	10.08 $0.13$ $0.10$ $17$ (terns and taxs (1-2) $86.81$ $202.49$ $188.86$ $3.3$ $5(3-4)$ $3.82$ $-4.41$ $-72.24$ $1$ $5(3-4)$ $3.82$ $-4.41$ $-72.24$ $1$ $5(3-4)$ $3.82$ $-4.41$ $-72.24$ $1$ $5(3-4)$ $3.82$ $-4.41$ $-72.24$ $1$ $120$ $3.82$ $-4.41$ $-72.24$ $1$ $120$ $3.82$ $-4.41$ $-72.24$ $1$ $120$ $3.82$ $-4.41$ $-72.24$ $1$ $120$ $3.82$ $-4.41$ $-72.24$ $1$ $120$ $3.60$ $-0.03$ $-23.34$ $-23.34$ $11.12$ $-7.30$ $-1.23$ $-23.34$ $11.12$ $-1.23$ $-23.34$ $11.12$ $-3.15$ $-48.90$ $11.12$ $-3.15$ $-48.90$			CC.0	
Sand taxe (1-2) $6.8.41$ $202.49$ $188.86$ $3,336.69$ $3,423.50$ $4,0$ Sand taxe (1-2) $3.82$ $-4,41$ $-72.24$ $112.62$ $116.44$ $-4.0$ Sand taxe (1-2) $3.82$ $-4.41$ $-72.24$ $112.62$ $116.44$ $-7.2$ Sand taxe (1-2) $3.82$ $-4.41$ $-72.24$ $112.62$ $116.44$ Sand taxe (1-2) $-73.02$ $-1.23$ $-72.34$ $112.64$ $-72.24$ Sand taxe (1-2) $-72.34$ $112.62$ $116.44$ $-72.24$ $112.64$ Sand taxe (1-2) $-72.34$ $112.62$ $116.44$ $-72.34$ $20.56$ Sand taxe (1-2) $-112.2$ $-72.34$ $36.80$ $29.50$ $-70.4$	Sand taxs (1-2)         Be.AAI         202.49         188.56         5,356.69         3,425.50         4,069.68         4,0           Sand taxs (1-2)         38.2         -4,41         -72.24         112.62         116.44         30.51         30.51           House         -         -         -72.24         112.62         116.44         30.51	styl items and taxs (1-2)         3.82         -2.02.449         188.86         3.3           s (3-4)         3.82         -4.41         -72.24         -72.24           s (3-4)         3.82         -4.41         -72.24         -           s (3-4)         3.82         -4.41         -72.24         -           s (3-4)         3.82         -4.41         -72.24         -           s (3-4)         -7.30         -1.23         -23.34         -           s (3-4)         0.00         -0.03         -3.33         -           erations (7-8)         11.12         -3.15         -48.90         -			92.31	
s and taxs (1-2) $3.82$ $-4.41$ $-72.24$ $112.62$ $116.44$ 1         3.82 $-4.41$ $-72.24$ $112.62$ $116.44$ 1         3.82 $-4.41$ $-72.24$ $112.62$ $116.44$ 1 $-730$ $-1.23$ $-73.24$ $112.62$ $116.44$ 1 $-730$ $-1.23$ $-73.34$ $36.80$ $29.50$ 1 $-730$ $-1.23$ $-73.34$ $36.80$ $29.50$ 1 $-730$ $-1.23$ $-73.34$ $36.80$ $29.50$ 1 $-730$ $-1.23$ $-73.34$ $36.80$ $29.50$ 1 $-730$ $-1.23$ $-73.34$ $36.80$ $29.50$ 1 $-730$ $-1.23$ $-3.15$ $-48.90$ $60.44$ $87.04$ 1 $-7.4$ $-7.48.90$ $60.44$ $87.04$ $-7.04$ 1 $-7.4$ $-7.48.90$ $60.44$ $87.04$ $-7.04$ $-7.48.90$ $-7.48.90$	5 and tast (1-2)         3.32         -4.41         -72.24         112.62         116.44         30.51           6 motast (1-2)         3.82         -4.41         -72.24         112.62         116.44         30.51           7 motast (1-2)         3.82         -4.41         -72.24         112.62         116.44         30.51           7 motast (1-2)         3.82         -4.41         -72.24         112.62         116.44         30.51           7 motast (1-2)         1.23         36.80         29.50         4.08         30.51           7 motast (1-2)         0.00         0.03         -133         23.53         4.03         30.51           7 motast (1-2)         0.13         -73.34         36.80         29.01         0.19           7 motast (1-2)         0.13         -73.34         36.80         26.62         4.08           7 motast (1-2)         0.13         -73.48         87.04         26.62         26.62           10 motast (1-3)         11.12         -31.15         -48.90         60.44         87.04         26.62         26.62           10 motast (1-3)         11.12         -31.15         -48.90         60.46         87.04         26.62         26.62	int terms and taxs (1-2)     3.82     -4.41     -72.24       s (3-4)     -     -     -       s (3-4)     3.82     -4.41     -72.24       and taxs (1-2)     0.00     -0.03     -23.34       and taxs (7-8)     11.12     -3.15     -48.90       and taxs (7-8)     11.12     -3.15     -48.90			4,065	
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(-7.3) $(-7.3)$ $(-1.23)$ $(-23.34)$ $(-5.6)$ $(-7.30)$	(7-8)         (7-8)         (7-8)         (7-8)         (7-8)         (7-9) <th< td=""><td>-7.30     -1.23     -23.34       0.00     -0.03     -3.15       erations (7-8)     11.12     -3.15</td><td></td><td></td><td>30.51</td></th<>	-7.30     -1.23     -23.34       0.00     -0.03     -3.15       erations (7-8)     11.12     -3.15			30.51	
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0.00 $0.03$ $-0.10$ $-0.10$ $-0.10$ $(7-8)$ $11.12$ $-3.15$ $-48.90$ $60.44$ $87.04$ $(7-8)$ $11.12$ $-3.15$ $-48.90$ $60.44$ $87.04$ $-7.06$ $(7-8)$	0.00         -0.03         -0.10         -0.10         -0.10         -0.19           i,(-8)         11.12         -3.15         -48.90         15.48         87.04         26.62           i,(-8)         11.12         -3.15         -48.90         60.44         87.04         26.62           i,(-9)         11.12         -3.15         -48.90         60.44         87.04         26.62           i,(-9)         11.12         -3.15         -48.90         60.44         87.04         26.62           i,(-9)         11.12         -3.15         -48.90         60.44         87.04         26.62         2           offt & loss         11.12         -3.15         -48.90         60.44         87.04         26.62         2           offt & loss         11.12         -3.15         -48.90         60.44         87.04         26.62         2           offt & loss         11.12         -3.15         -48.90         60.44         87.04         26.62         2         2           offt & loss         11.12         -3.15         -48.90         60.44         87.04         26.62         2         2           offt & loss         0.05         204.67         2	erations (7-8) - 0.03 -			4.08	
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d to profit & loss           d to profit & loss           off & loss       <	d to profit & loss             d to profit & loss               d to profit & loss                 offt & loss                  offt & loss                  offt & loss                  offt & loss                 offt & loss                 offt & loss                 offt & loss                 offt & loss                  offt & loss <td>(xi</td> <td></td> <td></td> <td>26.62</td>	(xi			26.62	
d to profit & loss            d to profit & loss     -     -     -     -     -       off & loss     -     -     -     -     -     -       off & loss     -     -     -     -     -     -       off & loss     -     -     -     -     -     -       off & loss     -     -     -     -     -     -       off & loss     -     -     -     -     -     -       off & loss     -     -     -     -     -     -       off & loss     -     -     -     -     -     -       off & loss     -     -     -     -     -     -     -       off & loss     -     -     -     -     -     -     -       off & loss     -     -     -     -     -     -     -     -       off & loss     -     -     -     -     -     -     -     -       off & loss     -     -     -     -     -     -     -       off & loss     -     -     -     -     -     -       off & lo	d to profit & loss       d to profit & loss					
d to profit & loss     d <thd< th="">     d     <thd>d     d       <th d<<="" td=""><td>d to profit &amp; loss       d to prop</td><td></td><td></td><td></td><td></td></th></thd></thd<>	<td>d to profit &amp; loss       d to prop</td> <td></td> <td></td> <td></td> <td></td>	d to profit & loss       d to prop				
off & loss         off & l	ofit & loss         ofit & los         ofit &		*			
offt & loss         off & loss         off & los	offt & loss     offt & loss     offt & loss       offt & loss     11.12     -3.15     -48.90     60.44     87.04     26.62       off & 11.12     -3.15     -48.90     60.46     87.04     26.62       off & 10.12     -3.15     -48.90     60.46     87.04     26.62       off & 10.12     -3.15     -48.90     60.467     204.67     26.62       off & 0.05     -0.02     -0.02     -0.24     0.30     0.43     0.13       off & 0.05     -0.02     -0.24     0.30     0.43     0.13					
Image: state	Desiring of     11.12     -3.15     -48.90     60.44     87.04     26.62       204.67     204.67     204.67     204.67     26.45     26.45       0     00.6     0.06     0.02     0.026     0.30     0.43       0     0.05     -0.02     -0.24     0.30     0.43     0.13	ii) income tax relating to item that willbe reclassified to profit & loss	•	•		
204.67         204.67<	204.67         204.64         204.64<	1112 -315 -48 an			2	
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	0.05         -0.02         -0.24         0.30         0.43         0.13           0.05         -0.02         -0.24         0.30         0.43         0.13           0.05         -0.02         -0.24         0.30         0.43         0.13				407	
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0.05 -0.02 -0.24 0.30 0.43 0.13		0.05 -0.02 -0.24			P	
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Statement of Standalone Audited Results for the Quarter ended 31.03.2025

Note:

- 1. Profit/ Loss from discounting Operations, If any, included in the above shall be disclosed separately with details thereof.
- by Board of Directors at its meeting held on 19th May,2025. Further in accordance with the requirement of Regulation 33 2. The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted of the SEBI (listed Obligation and Disclosure Requirement) Regulations, 2015, the statutory auditors have carried out Limited Review Report has been approved by the Board of the Director of the company.
- 2015 as amended by the companies (Indian standards)(amendment) Rules, 2016 and other recognised accounting practices 3. This statements has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 IND AS Prescribed under section 133 of the companies act, 2013 read with the companies (Indian accounting Standards) Rules, and policies to the extent applicable and terms of regulation 33 of SEBI listing Obligations and Disclosure.
  - 4. The Company has adopted IND AS for the first time from 1st April, 2017 with transition date 1st April, 2016 Reconciliation of net profit as per IND AS 101 first time adoption of IND AS are given
    - 5. The Company altered its Objects Clause in Memorandum of Association to deal in the trading of Commodities
- 6. The company is in the process of issuing Preference Shares and has received money towards advance for allotment of preference shares

A. Reconciliation of Net Profit after Tax as Previously reported under Indian GAAP and IND AS for the quarter ended 31st March, 2025 is as under :

Particulars	Quarter Ended on 31.03.2025	For the Year ended as on 31.03.2025	Previ ende 31.0:	Previous year ended as on 31.03.2024
Net Profit as per Previous GAAP	3.82	87.04		26.62
Less / Add : Add ustments				4
Net Profit for the period under Ind AS	3.82	87.04		26.62
Other comprehensive Income net of Tax				ï
Total Comprehensive Income as per Ind AS	3.82	87.04		26.62

B. Reconciliation of Equity as previously reported under Indian GAAP and Ind AS :

	(Rs in Lacs)
Particulars	Previous Year ended on 31.03.2025
Equity as reported under Indian GAAP	204.67
Less/Add :Adjustments	
Equity as reported under Indian AS	204.67



- Institute of Chartered Accountant of India, the company has only one reporting segment i.e. interest income from finance. 7. As per the definattion of Reportable segment in accordance with Accounting Standard 17 of Segment Reporting issued by Hence, Separate disclosure for segment reporting is not applicable to this company.
- 8. To Facitate Comparision, figures of previous periods has been rearranged, whereever necessary.

For and behalf of the Board of Directors GROARC INDUSTRIES INDIA LIMITED

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Chandran Ganesan Director

Place : Chennai Date : 19.05.2025

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Regd.Office : No:1/L, Blackers Road,2-F, Gaiety Palace, 2nd Floor, Chintadripet,Chennai 600 002 Email id: telesys1992@yahoo.com, Website: www.telesys.in, Tel No: 044-49510300 GROARC INDUSTRIES INDIA LIMITED (CIN : L70200TN1992PLC023621) (Formerly Known as TELESYS INFO-INFRA (I) LIMITED)

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EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

rTED FINANCIAL RESOLDS FOM THE Particulars particulars period before tax, exceptional items period after tax after exceptional items come for the period [comprising profit/ (loss) come for the period [comprising profit/ and other comprehensive income after tax] and other comprehensive income after tax] udited Balance Sheet		Quarter Ended         31-Mar-25         31-Mar-24         31-Mar-25           31-Mar-25         31-Dec-24         31-Mar-25         31-Mar-25           31-Mar-25         31-Dec-24         31-Mar-25         31-Mar-25           90.63         198.08         116.62         3,539.5           90.63         4.41         -72.24         116.62	3.82         -72.24           3.82         -4.41         -72.24           11.12         -3.15         -48.90	11.12	0.05 -0.02 -0.24
EXTRACT OF AUDI Income from Operations Income from Operations Income from Operations Net Profit / (Loss) for the Net Profit / (Loss) for the A Net Profit / (Loss) for the for the period after tax: for the period after tax: peald up Equity Share Ca	EXTRACT OF AUDITED FINANCIAL ACCOUNT		Income from Operations Net Profit / (Loss) for the period before tax, exceptional items Net Profit/(Loss) for the period before tax after exceptional items Net Profit/(Loss) for the period after tax	Total Comprehensive income for the period [comprising profit/ (loss) Total Comprehensive income after tax]	Prair up travery and Earnings per equity share 8 1. Basic

# Notes:

1. The above is an extract of the detailed format of financial results for the quarter and year ended March 31, 2025, filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results (Consolidated &

Standalone) for the quarter and year ended March 31, 2025 are available on the Company's website and also on the Stock Exchange

2. The above results were reviewed and recommended by Audit Committee and approved by the Board of Directors at their respective Meeting held on

3. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Rules, 2016. Monday , May 19, 2025

4. Figures have been regrouped and rearranged wherever necessary.

For and behalf of the Board of Directors GROARC INDUSTRIES INDIA LIMITED

511

Chandran Ganesan DIN - 08166461 Director

Date: 19.05,2025 Place: Chennai





Venkat & Rangaa LLP Chartered Accountants

New No: 6, Old No: 15, Central Avenue, Kesavaperumalpuram, R.A. Puram, Chennai - 600 028. Phone : 8838185394 Email : vandr.caoffice@gmail.com

Independent Auditor's Report on Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To The Board of Directors GROARC INDUSTRIES INDIA LIMITED

We have audited the accompanying Standalone Ind AS Financial Results of GROARC INDUSTRIES INDIA LIMITED ("the Company") for the Quarter and year ended March 31, 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended:

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

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard, and

(ii) give a true and fair view of the net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the year ended March 31, 2025.

#### **Basis for Opinion:**

We conducted our audit in accordance with the Standards on Auditing (SAS) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Ind AS financial statements under the provisions of the Companies Act, 2013 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.

#### Management's Responsibilities for the Standalone Ind AS Financial Results:

These statements have been prepared on the basis of the Standalone Ind AS Financial Results The Company's Board of Directors are responsible for the preparation of these Standalone Ind AS financial statements that give a true and fair view of the Net Profit and Other Comprehensive Income and other financial information in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with relevant rules issued thereunder and in compliance with Regulation 33 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process:

## Auditor's Responsibility for the Audit of the Standalone Ind AS Financial Statements:

Our objectives are to obtain reasonable assurance about whether the Standalone Ind AS financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the financial statements, 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)(1) of the Act, we are also responsible for expressing our opinion on whether the company has
- Internal financial controls with reference to 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 made by the Board of Directors.

Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and based on the audit evidence, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' 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 financial statements, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we hav 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 audited standalone financial statements include the results for the quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the 3 quarter of the current financial year which were subject to limited review by us.

For Venkat & Rangaa LLP Chartered Accountants LLPIN: AAK-5672

S Mohan Raajan Partner M.No.206393

Place: Chennai Date: 19-05-2024 UDIN: 25206393BMIVUN1937





GROARC INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS TELESYS INFO-INFRA (I) LIMITED)

GSTIN : 3AABCT1582G2ZJ MAIL : telesysltd@gmail.com LANDLINE : 044 - 4951 0300 CELL : 98400 44669 ADDR : 1/L BLACKERS ROAD, 2F GAIETY PALACE 2ND FLOOR, CHINTADRIPET, CHENNAI - 600 002.

Date: 19th May, 2025

To, Department of Corporate Relations, BSE Limited, 17<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001.

#### SCRIP CODE: 532315

# <u>SUBJECT: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")</u>

#### Dear Sir/Madam,

We hereby confirm and declare that the Statutory Auditors of the Company i.e., **M/s. Venkat and Rangaa LLP** (Firm registration no. 004597S/S200082), Chartered Accountants, has issued the Audit Report on Financial Results of the Company for the Quarter and Financial Year ended March 31, 2025 with an **unmodified opinion**.

Kindly acknowledge and take on record the same

Thanking You,

For GROARC INDUSTRIES INDIA LIMITED, (Formerly known as Telesys Info-Infra (I) Limited)

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Chandran Ganesan Whole Time Director (DIN: 08166461)

