

# IKAT EXPORTS PRIVATE LIMITED

CIN : U70100OR2004PTC007641

Reg Office: 501, 5<sup>th</sup> Floor, Forum  
Mart, Kharavela Nagar,

Bhubaneswar-751001

Email: [contact@ashianahomes.com](mailto:contact@ashianahomes.com)

Contact No. +91- 8826738812

To

Date: 30/05/2023

The General Manager  
Dept. of Corporate Services  
BSE Limited  
P.J. Tower, Dalal Street,  
Mumbai 400 001

**Scrip Code - 974537**

**ISIN- INE0OFR08019**

**Subject: Submission of Audited Financial results of the Company for the quarter and financial year ended on March 31, 2023 as per Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to the Regulation 52 and other applicable regulations of the SEBI (LODR) Regulations 2015, we are hereby submitting the following documents:

- Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2023 pursuant to Regulation 52(1);
- Auditor Report on Financial Results of the Company for the quarter and financial year ended on March 31, 2023 pursuant to Regulation 52(1)
- Declaration on unmodified opinion under Regulation 52(3);
- Disclosure of line items for Non Convertible Debentures (NCDs) pursuant to Regulation 52(4);
- Statement indicating utilisation of issue proceeds of Non Convertible Debentures (NCDs);
- Extent of Security Cover – **Not Applicable as NCDs are unsecured**

Please take the above information on record and oblige.

Thanking You,  
Yours faithfully

For and on behalf of  
IKAT Exports Private Limited

Rohit Raj Modi  
Director  
DIN: 00180505



**Independent Auditor's Report on the Audit of Annual Financial Results and Review of Quarterly Financial Results of the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

To  
The Board of Directors of  
IKAT Exports Private Limited

**Opinion and Conclusion**

We have audited Financial Results of M/s IKAT Exports Private Limited ("the Company") for the year ended 31<sup>st</sup> March, 2023 and reviewed the Financial Results for the quarter ended 31<sup>st</sup> March 2023 (refer "Other Matter" section below), both included in the accompanying "Statement of Financial Results for the quarter and year ended March 31, 2023" ("the Statement"), being submitted by Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Opinion on Annual Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2023:

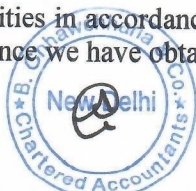
- i. is presented in accordance with the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

**Conclusion on Unaudited Financial Results for the quarter ended March 31, 2023**

With respect to the Financial Results for the quarter ended March 31, 2023, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2023, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**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, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, 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 Statement**

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit/loss and other comprehensive income of the company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

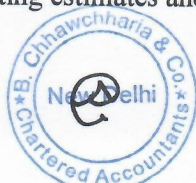
## **Auditor's Responsibilities**

### **(a) Audit of Financial Results for the year ended March 31, 2023**

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

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment 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)(i) of the Companies Act, 2013, 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 management.





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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **(b) Review of Financial Results for the quarter ended March 31, 2023**

We conducted our review of the Financial Results for the quarter ended March 31, 2023 in accordance with the Standard on Review Engagements ("SRE") 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

#### **Other Matter**

1. The comparative financial information of the Company for the year ended 31<sup>st</sup> March, 2022 included in the financial results are based on the previously issued statutory financial statements prepared in accordance with the Companies (Accounting Standards) Rules, 2006 audited by the previous auditor, whose audit report expressed an unmodified opinion on those financial statements, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have been audited by us.

For **B. Chhawchharia & Co.**  
Chartered Accountants  
Firm Registration No: 305123E

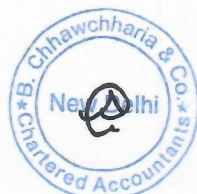


Abhishek Gupta  
Partner

Membership No: 529082

UDIN: 23529082B9VOKV5564

Place: New Delhi  
Date: 30<sup>th</sup> May, 2023





**IKAT EXPORTS PRIVATE LIMITED**

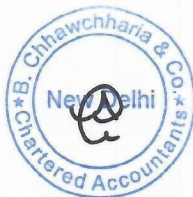
Regd Off: 501, 5th Floor Forum Mart, Kharavela Nagar, Khordha, Bhubaneswar - 751007, Orissa

CIN- U70100OR2004PTC007641, Website: www.ikatexports.com

**STATEMENTS OF ASSETS AND LIABILITIES**

(Rs. in Lacs)

Particulars	AS AT 31.03.2023 (Audited)	AS AT 31.03.2022 (Audited)	AS AT 01.04.2021 (Audited)
<b>ASSETS</b>			
<b>Non-current Assets</b>			
Property, Plant & Equipment	-	0.01	0.01
Financial Assets			
- Other financial asset	0.18	-	-
Deferred Tax Assets	1.04	0.01	0.01
	<u>1.22</u>	<u>0.02</u>	<u>0.02</u>
<b>Current Assets</b>			
Inventories	1,389.17	0.29	0.31
Financial Assets			
- Cash & Cash Equivalents	1.61	2.11	1.94
- Loans	482.86	-	-
- Other financial assets	33.55	-	-
Other current assets	49.90	-	-
	<u>1,957.08</u>	<u>2.39</u>	<u>2.25</u>
<b>Total Assets</b>	<u><u>1,958.30</u></u>	<u><u>2.41</u></u>	<u><u>2.27</u></u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity Share Capital	1.00	1.00	1.00
Other Equity	(2.30)	0.82	0.68
	<u>(1.30)</u>	<u>1.82</u>	<u>1.68</u>
<b>Liabilities</b>			
<b>Non-current Liabilities</b>			
Financial Liabilities			
- Borrowings	1,750.00	-	-
	<u>1,750.00</u>	<u>-</u>	<u>-</u>
<b>Current Liabilities</b>			
Financial Liabilities			
- Borrowings	125.57	0.50	0.50
- Trade Payables			
a) Dues of micro and small enterprises	-	-	-
b) Dues of creditors other than micro and small enterprises	12.36	-	-
- Other financial liabilities	34.32	0.05	0.05
Other Current Liabilities	38.46	-	-
Current Tax Liabilities (Net)	(1.11)	0.04	0.04
	<u>209.60</u>	<u>0.59</u>	<u>0.59</u>
<b>Total Equity &amp; Liabilities</b>	<u><u>1,958.30</u></u>	<u><u>2.41</u></u>	<u><u>2.27</u></u>



On behalf of the Board of directors

*Rohit Raj Modi*

Rohit Raj Modi  
(Director)  
(DIN: 00180505)

Place: New Delhi  
Date: 30th May, 2023

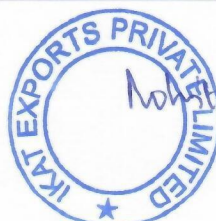
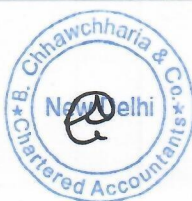
**IKAT EXPORTS PRIVATE LIMITED**

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CIN- U70100OR2004PTC007641, Website: www.ikatexports.com

**STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2023**

(Rs. in Lacs)

S.No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2023	Dec 31, 2022 (Un Audited)	March 31, 2022 *	March 31, 2023 (Audited)	March 31, 2022 (Audited)
<b>1</b>	<b><u>Income</u></b>					
	Revenue from Operations	-	-	-	-	6.82
	<b>Total Income</b>	-	-	-	-	6.82
<b>2</b>	<b><u>Expenses</u></b>					
	<b><u>Direct Costs:</u></b>					
	Purchases- Land	99.90	1,231.78	-	1,331.68	6.09
	Project Expenses	48.38	9.11	-	57.49	-
	Changes in Inventories	(148.28)	(1,240.89)	-	(1,389.17)	0.02
		-	-	-	-	6.12
	Employee Benefits Expense	2.45	1.06	-	3.66	0.36
	Other Expenses	0.21	0.01	-	0.52	0.16
	<b>Total Expenses</b>	2.66	1.07	-	4.18	6.63
<b>3</b>	<b>Profit/(Loss) before Tax</b>	(2.66)	(1.07)	-	(4.18)	0.18
<b>4</b>	<b>Tax Expense :</b>					
	Current Tax	-	-	-	-	0.04
	Deferred Tax	(1.04)	0.01	-	(1.04)	0.00
	<b>Profit/(Loss) from continuing operations</b>	(1.62)	(1.07)	-	(3.15)	0.14
	<b>Profit/(Loss) from discontinued operations</b>	-	0.02	-	0.02	-
<b>5</b>	<b>Profit/(Loss) for the year</b>	(1.62)	(1.05)	-	(3.12)	0.14
<b>6</b>	<b>Other Comprehensive Income/(Loss)</b>					
	(i) Items that will not be reclassified to Profit or Loss:	-	-	-	-	-
	(i) Items that will not be reclassified to Profit or Loss:	-	-	-	-	-
	<b>Other Comprehensive Income/(Loss) for the year</b>	-	-	-	-	-
	<b>Total Comprehensive Income/(Loss) for the Year</b>	(1.62)	(1.05)	-	(3.12)	0.14
<b>7</b>	<b>Earnings per equity share (For continuing operations):</b>					
	Basic and Diluted (in Rs. Per share)	(0.00)	(0.00)	-	(31.47)	1.37
	<b>Earnings per equity share (For discontinued operations):</b>					
	Basic and Diluted (in Rs. Per share)	-	0.00	-	0.24	-
	<b>Earnings per equity share (For discontinued &amp; continuing operations):</b>					
	Basic and Diluted (in Rs. Per share)	(0.00)	(0.00)	-	(31.22)	1.37

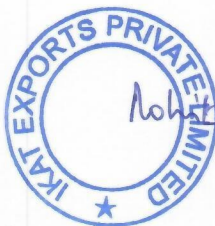




8 Ratios

Paid- up equity share capital (Face Value of Rs. 10 each)	1.00	1.00	-	1.00	1.00
Reserves excluding revaluation reserves (Other Equity)	(2.30)	-	-	(2.30)	0.82
Net Worth	(1.30)	-	-	(1.30)	1.82
Paid up debt capital	1,875.57	-	-	1,875.57	0.50
Debt Equity Ratio	1876:01	-	-	1876:01	1:01
Debenture Redemption Reserve	-	-	-	-	-
Debt Service Coverage Ratio (Refer Note No. 6)	-	-	-	-	-
Interest Service Coverage Ratio (Refer Note No. 6)	-	-	-	-	-

\* In terms of circular SEBI/HO/DDHS/CIR/2021/0000000637 dated 05th October, 2021, data for quarterly financial results ended on 31st March, 2022 is not available and hence not given.



On behalf of the Board of directors

*Rohit Raj Modi*

Rohit Raj Modi  
(Director)  
(DIN: 00180505)

Place: New Delhi  
Date: 30th May, 2023

**IKAT EXPORTS PRIVATE LIMITED**  
Statement of Cash Flows for the year ended 31st March, 2023

	(Rs. in Lacs)	
Particulars	Year ended 31.03.2023 (Audited)	Year ended 31.03.2022 (Audited)
<b>A. Cash flow from operating activities</b>		
Net profit/(loss) before taxation	(4.16)	0.18
Adjusted for :	-	
Fixed asset written off	0.01	-
<b>Net Operating profit/(Loss) before working capital changes</b>	<b>(4.15)</b>	<b>0.18</b>
Adjusted for working capital adjustments :		
Inventories	(1,388.88)	0.02
Other Assets	(50.08)	-
Other financial assets	(33.55)	-
Trade Payables	12.36	-
Other Financial Liabilities	34.27	-
Other Current Liabilities	38.46	-
<b>Cash generated from operations</b>	<b>(1,391.57)</b>	<b>0.20</b>
Direct Taxes (paid)/ refunded (net)	(1.15)	(0.04)
<b>Net Cash Used in Operating activities</b>	<b>(1,392.72)</b>	<b>0.17</b>
<b>B. Cash flows from investing activities</b>		
Loan advanced	(482.86)	-
<b>Net Cash Flow from Investing activities</b>	<b>(482.86)</b>	<b>-</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from Borrowings	1,875.07	-
<b>Net Cash Flow from Financing activities</b>	<b>1,875.07</b>	<b>-</b>
<b>Net increase/(decrease) in cash or cash equivalents (A+B+C)</b>	<b>(0.50)</b>	<b>0.17</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>2.11</b>	<b>1.94</b>
<b>Cash and cash equivalents at end of year</b>	<b>1.61</b>	<b>2.11</b> (0.17)

Notes:

- The statement of cash flows has been prepared using the indirect method as set out in Ind AS 7 - Statement of Cash Flows.
- Cash and Cash equivalents represent cash and bank balances only.

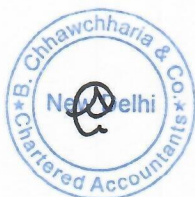
On behalf of the Board of directors



*Rohit Raj Modi*

Rohit Raj Modi  
(Director)  
(DIN: 00180505)

Place: New Delhi  
Date: 30th May, 2023





**Notes:**

- 1 The above financial results have been approved by the Board of Directors in their meeting held on 30th May, 2023.
- 2 The company's operations consist of only one segment -Real estate and hence has only one reportable operating segment as per IND AS 108- Operating Segments.
- 3 Results for the year ended 31st March, 2023 are in accordance with the Indian Accounting Standards (IND AS) notified by the Ministry of Corporate Affairs (MCA), which are applicable to the company for the accounting period beginning on or after 1st of April, 2022. Consequently, results for the previous year ended 31st March, 2022 have been restated to comply with Ind AS to make them comparable.
- 4 Reconciliation of net profit and equity as previously reported on account of transition from the Indian GAAP to IND AS for the year ended 31st March, 2022 and 31st March, 2021 is as under:

Particulars	Equity Reconciliation		Net Profit Reconciliation	
	As at 31 March 2022	As at 1 April 2021	Year ended 31.03.2022	As at 1 April 2021
Net Profit/Equity as per previous GAAP	0.82	0.68	0.14	0.12
Adjustments:-				
Deferred tax	(0.00)	(0.00)	(0.00)	(0.00)
Prior Period Error	0.00	-	0.00	-
Net Profit/Equity as per Ind AS	0.82	0.68	0.14	0.12

- 5 Assumption to the financial statements
  - a) Debt Equity Ratio = Paid up debt capital/Paid up share capital
  - b) Net worth = Equity share capital + Other Equity
  - c) Paid up debt capital = Long term & short term borrowings as per respective financial statements
- 6 The Company generated a negative earning before interest and depreciation. Therefore the Interest Coverage Ratio and Debt Service Coverage Ratio has been taken as Nil.
- 7 Previous period's/year's figures have been regrouped /reclassified , wherever considered necessary.

Place: New Delhi  
Date: 30th May, 2023



On behalf of the Board of directors

*Rohit Raj Modi*

Rohit Raj Modi  
(Director)  
(DIN: 00180505)

# IKAT EXPORTS PRIVATE LIMITED

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To

Date: 30/05/2023

The General Manager  
Dept. of Corporate Services  
BSE Limited  
P.J. Tower, Dalal Street,  
Mumbai 400 001

Scrip Code - 974537

ISIN- INE0OFR08019

**Subject: - Declaration pursuant to Regulation 52(3)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015.**

Dear Sir/ Madam,

Pursuant to Regulation 52(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, I Rohit Raj Modi, Director of IKAT Exports Pvt. Ltd, do hereby declare that, the Statutory Auditors of the Company M/s B. Chhawchharia & Co. . Chartered Accountant (ICAI Firm Registration Number: 305123E) have issued an Auditor Report dated 30.05.2023 with an unmodified Opinion on Audited Financial Results of the Company for the financial year ended on March 31, 2023

Please take the above information on record and oblige.

Thanking You,  
Yours faithfully

**For and on behalf of  
IKAT Exports Private Limited**

**Rohit Raj Modi  
Director  
DIN: 00180505**





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## DISCLOSURE OF INFORMATION OF NON-CONVERTIBLE DEBENTURES ISSUED ON PRIVATE PLACEMENT BASIS

Under Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for financial year ended on March 31, 2023

S No.	Particulars	Details (Amount Rs in Lacs)
1	Debt service coverage ratio	Nil
2	Interest service coverage ratio	Nil
3	Outstanding redeemable preference shares (quantity and value)	NIL
4	Capital Redemption Reserve/Debenture Redemption Reserve	Nil
5	Net worth	(1.30)
6	Net profit after tax	(3.12)
7	Earnings per share	(31.22)
8	Debt Equity Ratio	1876: 01
9	Current Ratio	9.34 : 1
10	Long term Debt to working capital	1.0014 : 1
11	Bad debts to Account Receivable ratio	Nil
12	Current Liability Ratio	0.107 : 1
13	Total Debts to total Assets	0.96 : 1
14	Debtors Turnover	Nil
15	Inventory Turnover	Nil
16	Operating Margin (%)	Nil
17	Net Profit Margin (%)	Nil

For and on behalf of the Board of Directors  
IKAT Exports Private Limited



*Rohit Raj Modi*

Date : May 30, 2023  
Place : New Delhi

Rohit Raj Modi  
Director  
DIN: 00180505

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## A. STATEMENT OF UTILIZATION OF ISSUE PROCEEDS

Name of the Issuer	ISIN	Mode of Fund Raising	Type of Instrument	Date of raising funds
1	2	3	4	5
IKAT Exports Private Limited	INE0OFR08019	Private Placement	Non-Convertible Debentures	09/01/2023 – Rs 12.50 Cr 17/01/2023 – Rs 5 Cr
Amount Raised	Funds Utilized	Any Deviation (Yes/No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
6	7	8	9	10
09/01/2023 – Rs 12.50 Cr 17/01/2023 – Rs 5 Cr	17.50 Cr	No	N. A	N. A

## B. STATEMENT OF DEVIATION/VARIATION IN USE OF ISSUE PROCEEDS – NOT APPLICABLE

*Rohit Raj M*



Name of Signatory – Sh Rohit Raj Modi

Designation: Director

Date: 30/05/2023