Singhvi&Sancheti
Chartered Accountants

19/2, OdhavjiBhuvan, 427, J.S.S Road
Chira Bazar, Mumbai - 400 002 INDIA.
Phone : 2200 3175, 22003176 Fax : 2201 0238
Web:-www.ssca.in E Mail- mail@ssca.in

Auditor's Report On Quarterly Financial Results and Year to Date Financial Results of Wagend Infra Venture Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors,
Wagend Infra Venture Limited

We have audited the accompanying statement of quarterly Ind AS financial results of Wagend Infra Venture Limited ("the Company") for the quarter ended March 31, 2021 and for the year ended March 31, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial Statements based on our review of the Ind AS financial results for the quarter and year ended March 31, 2021 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and accounting principles generally accepted in India; our audit of the annual standalone Ind AS financial statements as at and for the year ended March 31, 2021; and the relevant requirements of the Regulation and the circular.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly Ind AS financial results as well as the year to date results:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5 July 2016 in this regard; and

ii. give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2021 and for the year ended March 31, 2021.

For, SINGHVI & SANCHETI
Chartered Accountants
FRN No. 110286W



(H M Sancheti)
Partner
Membership No. 043331

Mumbai, 30.06.2021

UDIN: 21043331AAAABU7648

WAGEND INFRA VENTURE LIMITED

(CIN:L67120MH1981PLC025320)

Regd. Office: Office No.117, First Floor, Hubtown Solaris, N.S. Phadke Marg, NR. East-West Flyover, Andheri East, Mumbai - 400069, Maharashtra

Statement of Audited Financials Results for the Quarter and Year ended 31st March 2021

(Rupees in Lakh Except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Audited	Audited	Audited	Audited
1	**Income**					
a)	Revenue From Operation	0.00	0.00	0.00	0.00	0.00
b)	Other Income	10.25	9.87	7.72	38.17	36.87
	Total Revenue :	10.25	9.87	7.72	38.17	36.87
2	**Expenses**					
a)	Cost of Masterial Consumed	0.00	0.00	0.00	0.00	0.00
b)	Purchase of Stock in trade	0.00	0.00	0.00	0.00	0.00
c)	Change in Inventories of Finished Good	0.00	0.00	0.00	0.00	0.00
d)	Work In Progress and Stock in Trade	0.00	0.00	0.00	0.00	0.00
e)	Employee Benefits Expenses	4.01	4.20	2.98	15.41	11.68
f)	Depreciation and Amortisation Expenses	0.03	0.00	0.10	0.03	0.10
g)	Listing Fees	0.00	0.00	0.00	3.54	3.54
h)	Office Rent	0.60	0.60	0.60	2.40	2.40
i)	Other Expenses	1.53	2.42	3.48	6.86	9.13
	Total Expenditure :	6.17	7.22	7.15	28.24	27.13
3	**Total Profit / (Loss) before Exceptional items (1 - 2)**	4.09	2.65	0.57	9.92	9.74
4	Exceptional items	-580.48	0.00	0.00	-580.48	0.00
5	**Net Profit / (Loss) before tax (5 - 6)**	-576.40	2.65	0.57	-570.56	9.74
6	**Tax Expense**					
	Current Tax	2.49	0.00	2.44	2.49	2.44
	Deferred Tax	0.16	0.00	0.27	0.16	0.27
	Total Tax Expenses :	2.64	0.00	2.72	2.64	2.72
7	**Net Profit / (Loss) for the period from continuing operations (5 - 6)**	-579.04	2.65	-2.15	-573.20	7.03
8	**Other Comprehensive Profit / (Loss)**					
a)	Amount of items that will not be reclassifiedto Profit or Loss	0.00	0.00	0.00	0.00	0.00
b)	Income tax relating to items that will be reclassified to profit or Loss	0.00	0.00	0.00	0.00	0.00
9	**Total Comprehensive Profit/(Loss) for the period**	-579.04	2.65	-2.15	-573.20	7.03
10	**Paid - up Equit Share Capital (FV Rs.2/-)**	942.50	942.50	942.50	942.50	942.50
11	**Other Equity**	--	--	--	-39.28	533.92
12	**Earnings per Share (EPS)**					
	- Basic EPS (Rs.)	-1.229	0.006	-0.005	-1.216	0.015
	- Diluted EPS (Rs.)	-1.229	0.006	-0.005	-1.216	0.015

Notes :

(1) The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 30th June, 2021 and the statutory auditors of the Company have expressed an unmodified opinion with respect to the Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2021

(2) The Audited Financial results of the Company for the Quarter and Year Ended 31.03.2021 has been prepared in Accordance with Indian Accounting Standard (Ind AS) notified by Ministry of Corporate Affairs.

(3) The Company is engaged in only one Segment and as such there are no separate reportable segments as per 'IND AS - 108' Operating Segments.

(4) Figures of the quarter ended 31st March, 2021 and 31st March, 2020 are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto the third quarter of the relevant financial year which were subjected to limited review by Auditors.

(5) Figures for the Previous periods have been regrouped / rearranged, wherever necessary.

FOR WAGEND INFRA VENTURE LIMITED

SANJAY MINDA
Director

Place : Mumbai
Date : 30.06.2021

WAGEND INFRA VENTURE LIMITED

(CIN:L67120MH1981PLC025320)

Regd. Office: Office No.117, First Floor, Hubtown Solaris, N.S. Phadke Marg, NR. East-West Flyover, Andheri East, Mumbai - 400069, Maharashtra

Statement of Audited Financials Results for the Quarter and Year ended 31st March 2021

(Rupees in Lakh Except EPS)

STATEMENT OF ASSETS AND LIABILITIES

	Particulars	As at 31.03.2021 Audited	As at 31.03.2020 Audited
A.	ASSETS		
1	Non-current assets		
	Property, plant and equipment	0.77	0.80
	Non - Current Financial Assets		
	Non -current Investments	-	-
	Loans, Non -current	-	-
	Total Non - Current Financial Assets	0.77	0.80
	Deferred tax assets (net)	0.72	0.88
	Other non-current assets	-	
	Total Non-current assets	1.49	1.68
2	Current assets		
	Inventories	65.05	65.05
	Current Financial Assets		
	Current Investments	14.71	22.36
	Trade Receivables, Current	-	815.32
	Cash and Bank equivalents	0.03	0.76
	Loans, current	814.95	871.87
	Total current financial assets	829.69	1,710.01
	Current Assets (net)	92.01	89.66
	Other Current Assets	-	-
	Total Current assets	986.75	1,864.72
	TOTAL - ASSETS	988.24	1,866.40
B.	EQUITY AND LIABILITIES		
1	Equity		
	Equity attributable to owners of parent		
	Equity Share Capital	942.50	942.50
	Other Equity	(39.28)	533.92
	Total Equity	903.22	1,476.42
2	Liabilities		
	Non - Current Liabilities		
	Non - Current Financial Liabilities		
	Borrowings, non - current	-	-
	Other non - current financial liabilities	-	-
	Total non - current financial liabilities	-	-
	Provisions, non - current	-	-
	Deferred tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	4.35	-
	Trade Payables, current	-	311.77
	Other current financial liabilities	-	-
	Other current liabilities	3.52	0.07
	Provisions, current	77.15	78.14
	Current tax liabilities (net)	-	-
	Total current liabilities	85.02	389.98
	Total equity and liabilities	988.24	1,866.40

FOR WAGEND INFRA VENTURE LIMITED

SANJAY MEHTA

DIRECTOR

WAGEND INFRA VENTURE LIMITED

Place : Mumbai

Date : 30.06.2021

WAGEND INFRA VENTURE LIMITED
(CIN:L67120MH1981PLC025320)
Regd. Office: Office No.117, First Floor, Hubtown Solaris, N.S. Phadke Marg, NR. East-West Flyover, Andheri East, Mumbai - 400069, Maharashtra

6. Cash Flow Statement for the Year Ended 31st March, 2021

(Amount in Rs.)

PARTICULARS	31.03.2021	31.03.2020
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	(5,70,56,016)	9,74,308
Adjustments for		
Depreciation	2,989	38,759
Taxes	(2,33,104)	(2,16,925)
Considered Seperately		
Interest Income	-	-
Finance Cost	-	-
Operating Profit Before Working Capital Changes:	**(5,72,86,131)**	**7,96,142**
Trade receivable and other Current Asset	8,77,09,084	(4,59,128)
Trade Payables and other liabilities	(3,04,95,921)	(3,44,160)
Loans & advances	-	-
Cash generated from operations	(72,968)	(7,146)
Direct Taxes paid	-	-
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	-	-
Increase in Intangible Assets (Due to Merger)	-	-
CASH FLOW FROM FINANVING ACTIVITIES		
Long Term & Short Term Funds Borrowed/(Repaid)	-	-
Finance Cost	-	-
Decrease in Loan Fund	-	-
Loss of Merged Company	-	-
Net Cash Flow From Financing Activities (C)	-	-
Net Increase / Decrease In Cash & Cash Equivalents	**(72,968)**	**(7,146)**
CASH & CASH EQUIVALENTS (A + B + C)	**(72,968)**	**(7,146)**
Cash & Cash Equivalents - Opening Balance	76,068	83,214
Cash & Cash Equivalents - Closing Balance	3,100	76,068

For Wagend Infra Venture Limited

Sanjay Minda
Director
DIN 00034029

Place: Mumbai
Date : 30.06.2021

Wagend Infra Venture Limited

CIN No. : L67120MH1981PLC025320

Regd. Off. : 117, Hubtown Solaris, N.S. Phadke Marg, Near East-West Flyover, Andheri (E), Mumbai-400 069. Maharashtra
Tel.: 022 - 2684 4495 / 97 **Email** : agarwalholdings@gmail.com Website : www.wagendinfra.com

Date: 30.06.2021

To,
The Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Scrip ID: WAGEND
Scrip Code: 503675

Sub: Declaration of Audit Report with unmodified opinion for the year ended 31st March, 2021, pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2016 (as amended)

Dear Sir / Madam,

In terms of SEBI Circular CIR/CFD/CMD/56/2016 dated May 26, 2016 and Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), we hereby declare that the Statutory Auditors of the Company i.e. Singhvi & Sancheti., Chartered Accountants (FRN No: 110286W) have issued Audit Reports with unmodified opinion on the audited financial results for the Quarter and Year ended 31st March, 2021.

The declaration is issued in Compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2016 and amendment thereto.

We request you to kindly take note of the aforesaid.

Yours faithfully,
For Wagend Infra Venture Limited

Sanjay Minda
Director
DIN: 00034029