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 Unaudited Financials Results for the Quarter and half year ended 30th September 2022

(Rupees In Lakh Except EPS)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a)	Revenue From Operation	0.47	0.50	0.00	0.97	0.00	0.00
b)	Other Income	10.74	9.33	10.00	20.07	20.32	47.26
	Total Revenue :	11.21	9.83	10.00	21.04	20.32	47.26
2	Expenses						
a)	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
b)	Purchase of Stock in trade	0.70	7.56	0.00	8.26	0.00	31.85
c)	Change in Inventories of Finished Good	-0.14	-7.06	0.00	-7.20	0.00	-31.85
d)	Work In Progress and Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
e)	Employee Benefits Expenses	5.16	4.62	3.83	9.78	7.65	17.65
f)	Depreciation and Amortisation Expenses	0.00	0.00	0.00	0.00	0.00	0.00
g)	Listing Fees	0.00	3.00	0.00	3.00	3.00	3.00
h)	Office Rent	0.90	0.90	0.60	1.80	1.20	2.40
i)	Other Expenses	2.52	1.10	2.26	3.62	3.68	10.40
	Total Expenditure :	9.14	10.12	6.69	19.26	15.53	33.45
3	Total Profit / (Loss) before Exceptional items (1 - 2)	2.07	-0.29	3.32	1.77	4.80	13.80
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Net Profit / (Loss) before tax (5 - 6)	2.07	-0.29	3.32	1.77	4.80	13.80
6	Tax Expense						
	Current Tax	0.00	0.00	0.00	0.00	0.00	1.89
	Earlier Tax	0.00	0.00	0.00	0.00	0.00	0.01
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.14
	Total Tax Expenses :	0.00	0.00	0.00	0.00	0.00	2.04
7	Net Profit / (Loss) for the period from continuing operations (5 - 6)	2.07	-0.29	3.32	1.77	4.80	11.77
8	Other Comprehensive Profit / (Loss)						
a)	Amount of items that will not be reclassified to Profit or Loss	0.00	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	0.00
9	Total Comprehensive Profit/(Loss) for the period	2.07	-0.29	3.32	1.77	4.80	11.77
10	Paid - up Equit Share Capital (FV Rs. 2/-)	942.50	942.50	942.50	942.50	942.50	942.50
11	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	--		--	--	--	-27.52
12	Earnings per Share (EPS)						
	Basic EPS (Rs.)	0.004	0.00	0.007	0.004	0.010	0.02
	Diluted EPS (Rs.)	0.004	0.00	0.007	0.004	0.010	0.02

Notes :

(1) The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 11th November, 2022 and the statutory auditors of the company have carried out a limited Review report for the Quarter and half Year ended 30th September, 2022.

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

(3) Provision for Income tax will be made at the end of the financial year.

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

FOR WAGEND INFRA VENTURE LIMITED

WAGEND INFRA VENTURE LIMITED

SANJAYKUMAR MINDA
DIRECTOR

Place : Mumbai
Date : 11.11.2022

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 Unaudited Financials Results for the Quarter and half year ended 30th September 2022

(Rupees in Lakh Except EPS)

(5) STATEMENT OF ASSETS AND LIABILITIES

	Particulars	As at 30.09.2022 Unaudited	As at 31.03.2022 Audited
A.	ASSETS		
1	Non-current assets		
	Property, plant and equipment	0.77	0.77
	Non - Current Financial Assets	-	
	Non-current investments	-	-
	Trade Receivables, Non-current	-	-
	Loans, Non-current	-	-
	Other Non - Current Financial Assets	-	-
	Total Non - Current Financial Assets	-	-
	Deferred tax assets (net)	0.58	0.58
	Other non-current assets	-	-
	Total Non-current assets	1.35	1.35
2	Current assets		
	Inventories	104.10	96.90
	Current Financial Assets		
	Current Investments	2.69	4.14
	Trade Receivables, current	-	-
	Cash and Bank equivalents	0.62	20.59
	Bank balances other than Cash and Bank equivalents	-	-
	Loans, current	729.70	765.25
	Other current financial assets		
	Total current financial assets	733.01	789.99
	Current Tax Assets (net)	156.20	101.61
	Other current Assets		
	Total Current assets	993.31	988.50
	TOTAL - ASSETS	994.66	989.85
B.	EQUITY AND LIABILITIES		
1	Equity		
	Equity attributable to owners of parent		
	Equity Share Capital	942.50	942.50
	Other Equity	(25.74)	(27.52)
	Total equity attributable to owners of parent	916.76	914.98
	Non-controlling interests	-	-
	Total Equity	916.76	914.98
2	Liabilities		
	Non - Current Liabilities		
	Non - Current Financial Liabilities		
	Borrowings, non - current	-	-
	Trade payables, non - current	-	-
	Other non - current financial liabilities	-	-
	Total non - current financial liabilities	-	-
	Provisions, non - current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non - current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	-	-
	Trade Payables, current	-	-
	Other current financial liabilities	-	-
	Other current liabilities	3.23	0.20
	Provisions, current	74.67	74.67
	Current tax liabilities (net)	-	-
	Deferred government grants, current	-	-
	Total current liabilities	77.90	74.87
3	Liabilities that are associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total liabilities	-	-
	Total equity and liabilities	994.66	989.85

FOR WAGEND INFRA VENTURE LIMITED

SANJAYKUMAR MINDA
DIRECTOR

Place : Mumbai
Date : 11.11.2022

WAGEND INFRA VENTURE LIMITED

(CIN: L67120MH1981PLC025320)

Cash Flow Statement as on 30th September, 2022 (Rupees in Lakh)

Particulars	For the Half year ended 30th Sept. 2022 Rs.	For the Half year ended 30th Sept. 2021 Rs.
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	1.77	4.80
Adjustments for:		
Depreciation and amortisation	-	-
Taxes	-	-
Operating profit / (loss) before working capital changes	**1.77**	**4.80**
Changes in working capital:		
Increase (Decrease) in Trade receivables and other Current Assets	-24.78	8.86
Increase (Decrease) in Trade payables and others Current Liablities	3.03	-6.26
Net cash flow from / (used in) Operating activities (A)	**-19.97**	**7.39**
B. Cash flow from investing activities		
Purchase of Fixed Assets	-	-
Net cash flow from/(used in) Investing Activities (B)	-	-
C. Cash flow from financing activities (C)	-	-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**-19.97**	**7.39**
Cash and cash equivalents at the beginning of the year	**20.59**	0.03
Cash and cash equivalents at the end of the year comprises:	**0.62**	7.42
(a) Cash on hand	0.02	2.82
(b) Balances with banks - In current accounts	0.60	4.60
	0.62	7.42

Notes:

(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.

FOR WAGEND INFRA VENTURE LIMITED

WAGEND INFRA VENTURE LIMITED

Place : Mumbai
Date : 11.11.2022

SANJAYKUMAR MINDA
DIRECTOR

Singhvi&Sancheti
Chartered Accountants

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

Limited Review Report on Unaudited Financial Results of Wagend Infra Venture Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To
Board of Directors
Wagend Infra Venture Limited

We have reviewed the accompanying Statement of Unaudited Financial Results **Wagend Infra Venture Limited** ("the Company") for the quarter and half year ended 30th September, 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended from time to time.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information" performed by the Independent Auditors of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

For M/s. SINGHVI & SANCHETI
Chartered Accountants
FRN No. 110286W



(H M Sancheti)
Partner
Membership No. 043331
UDIN: 22043331BCUNQN2796

Place: Mumbai
Date: 11/11/2022