

WAGEND INFRA VENTURE LIMITED

CIN- L67120MH1981PLC025320

Reg Off: Office No. D 310 Crystal Plaza, Opposite Infinity Mall, New Link Road, Andheri West,
Andheri, Mumbai, 400053

Website: www.wagendinfra.in **Tel:** 022-4600 2079 **Email id:** agarwalholdings@gmail.com

Date: 30th May, 2025

To
BSE Limited,
Phiroze Jeejeebhoi Towers,
Dalal Street, Fort,
Mumbai - 400 001

Ref: Scrip Code: - 503675

Scrip ID: - WAGEND

Subject: Outcome of the Board Meeting held today i.e. 30.05.2025 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements), Regulation, 2015

Dear Sir/Ma'am,

With reference to the above captioned subject, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e, May 30th, 2025, has inter alia, considered and approved the following items:

1. Audited Financial Results for the financial year ended March 31, 2025.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith standalone Audited Financial Results for the financial year ended March 31, 2025 ("AFR"), along –with the unmodified opinion, as reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings.

A declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR), Regulations, 2015 is also enclosed herewith.

The Board meeting commenced at 02.00 p.m. and concluded at 07.45 p.m.

We request you to take the same on record.

Yours faithfully.

For Wagend Infra Venture Limited

Munnalal Jain
Managing Director
DIN: 10478345

WAGEND INFRA VENTURE LIMITED

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To

BSE Limited
P. J. Towers, Dalal Street,
Mumbai – 400001

Scrip Code: 505504

Dear Sirs/ Madam,

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We hereby declare that the Statutory Auditors of the Company viz. M/s. Singhvi & Sancheti (Firm Registration Number 110286W) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone) for the year ended on March 31, 2025.

The declaration is for your information and record, please.

For Wagend Infra Venture Limited

Munnalal Jain
Managing Director
DIN: 10478345

INDEPENDENT AUDITOR'S REPORTTo the Members of **WAGEND INFRA VENTURE LIMITED**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **WAGEND INFRA VENTURE LIMITED** Company ("the Company"), which comprise the balance sheet as at 31st March, 2025 and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit, (*changes in equity*) and its cash flows for the year ended on that date.

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 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 financial statements under the provisions of the Companies Act, 2013 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion there on, and we do not provide a separate opinion on those matters.

In our opinion and according to the information and explanation given to us, there were no key audit matters which required to be reported except to the matters discussed below.

Description of Key Audit Matters	Audit Procedures Performed
The Company has extended certain unsecured loans to related and unrelated parties which are classified as financial assets measured at amortised cost under Ind AS 109. These loans are repayable on demand and amounted to ₹963.71 as at March 31, 2025. The Company has not received balance confirmations for several of these loan balances.	Assessed the Company's accounting policy and its compliance with Ind AS 109 with regard to classification and measurement of financial assets. Evaluated management's impairment assessment and methodology applied for ECL computation.
As per Ind AS 109, such loans are subject to the Expected Credit Loss (ECL) model for impairment assessment. Given the absence of balance	Verified inputs used in the ECL model including probability of default, loss given default, and historical data.

<p>confirmations, the subjective nature of credit risk assessments, and management judgment involved in estimating ECL, we considered this a key audit matter.</p>	<p>Reviewed subsequent receipts of loan repayments and correspondences where applicable.</p> <p>Verified disclosures relating to financial instruments and credit risk in the notes to accounts.</p>
<p>Conclusion: Based on our procedures, we noted that the Company's assessment of ECL on these loans is based on reasonable assumptions. Further in opinion of the directors, the current assets and Loans & Advances are approximately of the value stated in the financial statement, if realized in the ordinary course of business. The provision for depreciation and for all known liabilities is adequate and not in excess of the amount reasonably necessary as disclosed in clause 2.25 of notes to accounts.</p>	
<p>Assessment and provisioning of disputed income tax demands related to non-availability of TDS credits During the year, the Company received income tax demands due to non-availability of TDS credits in Form 26AS for prior years. The matter requires judgment in assessing whether the credit will ultimately be allowed and whether any provision is required under Ind AS 37</p>	<p>We evaluated the management's position, reviewed legal opinions where applicable, and considered correspondence with tax authorities.</p> <p>Based on our procedures, we considered the disclosure and treatment in the financial statements to be reasonable.</p>

“Information Other than the Financial Statements and Auditor’s Report Thereon”

The Company’s Board of Directors is responsible for the other information. The other information comprises the information included in the management discussion and analysis, Board Report including Annexure to Boards Report but does not include the financial statements and our auditor’s report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Responsibilities of Management Financial Statements

The Company’s Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (“the Act”) with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 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 financial statements, the Board of Directors 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 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 for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We are also:

- Identifying and assessing 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.
- Obtaining 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 adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding 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.
- Evaluating 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Company's Balance Sheet, the Profit and Loss (including Other comprehensive income), the statement of changes in Equity and the Cash Flow Statement dealt with in this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of the written representations received from the directors as on 31st March 2025 taken on record by the Board of Directors, none of the is disqualified as on 31st March 2025 from being appointed as a director in terms of Section 164(2) of the Act.
 - f. Since With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"**.
 - g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
 - h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact on its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2025.
 - iv.
 1. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 2. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

3. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (iv) and (v) contain any material misstatement.
 - v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
 - vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility, however the same has not operated throughout the year for all relevant transactions recorded in the respective software.
2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure-A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For M/s SINGHVI & SANCHETI.
Chartered Accountants

Hastimal Laxmilal Sancheti
Digitally signed by Hastimal Laxmilal Sancheti
Date: 2025.05.30 19:46:14 +05'30'

(H M Sancheti)
Partner

Membership No.: 043331
Firm Reg. No. 110286W

Place: Mumbai
Date: 30-05-2025
UDIN: 25043331BMLDKZ1253

“ANNEXURE – A”: TO INDEPENDENT AUDITORS’ REPORT

Referred to in paragraph 2 of the Independent Auditors’ Report of even date to the members of **WAGEND INFRA VENTURE LIMITED** on the financial statements as of and for the year ended March 31, 2025

- i. In respect of the Company's fixed assets:
 - a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b) As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable.
having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such physical verification.
 - c) According to the information and explanations given to us, there are no immovable properties held by the company. Hence, this clause is not applicable.
 - d) According to the information and explanations given to us, the company has not revalued its property Plant and Equipment (Including right of Use Assets) or Intangible Assets or both during the year.
 - e) According to the information and explanations given to us, no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder,
- ii. In respect of the Company's inventories:
 - a) As explained to us, inventories have been physically verified by the management at regular intervals during the year. The discrepancies noticed on such physical verification as compared to book records were not material and have been appropriately dealt with in the books of accounts.
 - b) The company has not been sanctioned working capital limits in excess of Rs 5 crore, in aggregate at any point of the time during the financial year from bank or financial institutions on the basis of securities of current assets and hence reporting under clause 3(iii)(b) of the order is not applicable.
- iii.
 - a) According to information and explanation given to us, the company has granted unsecured to companies, firms, limited liability partnerships and other parties

- i. the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates are as follows;

Particulars	Loans Value (Amt in Lacs)
A Aggregate amount granted/ Provided during the year	
Subsidiaries	0
Associate	0
Joint Ventures	0
Others (Net)	102.92

Particulars	Loans Value (Amt in Lacs)
B Balance Outstanding as at the end of the year	
Subsidiaries	0
Associate	0

Joint Ventures	0
Others	963.71

- b) In our opinion, and according to the information and explanations given to us, the investments made and terms and conditions of the grant of all loans provided during the year are not prejudicial to the interest of the Company, except that confirmations were not available as at the year end.
- c) The schedule of repayment of principal and payment of interest has not been stipulated in the case of loans repayable on demand; hence, we are unable to comment on the regularity of repayments.;
- d) According to information and explanation given to us ,in respect of loans granted by the company, there is no overdue amount for more than 90 days in respect of loans granted.
- e) No loans or advances in the nature of loans granted by the company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.
- f) According to information and explanations and based on audit procedures performed, the company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.
- v. According to the information and explanations given to us, the Company has not accepted any deposit from the public. Accordingly, the provisions of Clause (v) of paragraph 3 of the Order are not applicable to the Company.
- vi. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.
- vii. In respect of statutory dues:
- a) According to the records of the Company, undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Goods and service Tax, Duty of custom, Cess and other material statutory dues have been regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as of 31 March 2025 for a period of more than six months from the date of becoming payable.
- b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at 31 March 2025 for a period of more than six months from the date they became payable except to the following which is under dispute.

Name of the Statute	Nature of the dues	Amount	Period to which the amount relates	Forum where dispute is pending
Income Tax Act,1961	Demand due to non reflection of credit in 26AS	922770	AY 2012-13	CPC
Income Tax Act,1961	Demand due to non reflection of credit in 26AS	8327910	AY 2011-12	AO

- viii. In our opinion and according to the information and explanations given to us, there are no such transactions to be recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- ix.
- a) The company has not taken any loan or other borrowings from any lender. Hence reporting under clause 3(ix)(a) of the order is not applicable
 - b) In our opinion and according to the information and explanations given to us, the Company has not defaulted on the repayment of loans or borrowings to financial institutions, banks or the Government or any government authority
 - c) The company has not been declared a willful defaulter by any bank or financial institution or any other lender. Hence reporting under clause 3(ix)(c) of the order is not applicable
 - d) On Overall Examination funds of the financial statements of the company has not raised any short-term fund; hence this clause is not applicable;
 - e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures; hence this clause is not applicable;
 - f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies; hence this clause is not applicable.
- x.
- a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments); hence this clause is not applicable;
 - b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year; hence this clause is not applicable.
- xi.
- a) According to the information and explanations given to us, no instances of material fraud by the Company or on the Company by its officers or employees have been noticed or reported during the course of our audit.
 - b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; hence this clause is not applicable.
- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us, the Company's transactions with its related party are in compliance with Sections 177 and 188 of the Companies Act, 2013. Where applicable, the details of related party transactions have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv. According to the information and explanations given to us, since the Company is a listed entity, we suggest appointing an internal auditor. However, in the opinion of the management an Internal Audit is not required due to the size & nature of the business.
- xv. In our opinion and according to the information and explanations given to us, during the year, the Company has entered into non-cash transactions with directors or persons connected with them. Accordingly reporting under clause (xv) of Paragraph 3 of the Order is applicable to the Company and disclosure has been given in notes to accounts.

- xvi.
- a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.
 - b) The Company has not conducted Non-Banking Financial or Housing Finance activities;
 - c) The Company is an unregistered Core Investment Company (CIC) having less than Rs 100 Crore as defined in the regulations made by the Reserve Bank of India; hence this clause is not applicable.
 - d) The Company does not have any CIC.
- xvii. The company has not incurred cash losses in the financial year and it's immediately preceding financial year.
- xviii. There has been no incident of resignation of the Statutory Auditors during the year.
- xix. According to the information and explanations given to us, on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, there are no material uncertainty as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
- xx. According to the information and explanations given to us, there are no such ongoing projects under Section 135 of the Companies Act, 2013. Accordingly, this clause is not applicable.
- xxi. Since the company has not Subsidiary, this clause is not applicable.

**For M/s SINGHVI & SANCHETI.
Chartered Accountants
Firm Reg. No. 110286W**

Hastimal Laxmilal
Sancheti

Digitally signed by Hastimal
Laxmilal Sancheti
Date: 2025.05.30 19:46:36 +05'30'

**(H M Sancheti)
Partner**

Membership No.: 043331

Place: Mumbai

Date: 30-05-2025

UDIN: 25043331BMLDKZ1253

“ANNEXURE-B” TO THE INDEPENDENT AUDITORS’ REPORT

(Referred to in paragraph 2(f) under ‘Report on Other Legal and Regulatory Requirements’ section of the independent auditors’ report of even date on the standalone financial statements of the Company for the year ended 31st March 2025)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of Wagend Infra Ventures Limited (“the Company”) as of 31st March 2025 in conjunction with our audit of the Ind AS standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. The company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being

made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Ind AS financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For M/s SINGHVI & SANCHETI
Chartered Accountants**

Hastimal Laxmilal Sancheti  Digitally signed by Hastimal Laxmilal Sancheti
Date: 2025.05.30 19:46:49 +05'30'

**(H M Sancheti)
Partner**

**Membership No.: 043331
Firm Reg. No. 110286W**

**Place: Mumbai
Date: 30-05-2025
UDIN: 25043331BMLDKZ1253**

WAGEND INFRA VENTURE LIMITED

(CIN:L67120MH1981PLC025320)

Regd. Office: Office No.310, Crystal Plaza, Opposite Infinity Mall, New Link Road, Andheri (West), Mumbai - 400053, Maharashtra

Statement of audited Financials Results for the Quarter/ year ended 31st March 2025

(Rupees in Lakh Except EPS)

Sl. No.	Particulars	Quarter Ended		Year Ended	
		31.3.2025	31.12.2024	31.03.2024	31.03.2024
		Audited	Unaudited	Audited	audited
1	Income				
a)	Revenue From Operation	0.00	0.00	116.28	116.28
b)	Other Income	8.89	10.14	54.52	54.52
	Total Revenue :	8.89	10.14	170.80	170.80
2	Expenses				
a)	Cost of Masterial Consumed	0.00	0.00	0.00	0.00
b)	Purchase of Stock in trade	0.00	0.00	7.23	7.23
c)	Change in Inventories of Finished Good	0.00	0.00	125.29	125.29
d)	Work In Progress and Stock in Trade	0.00	0.00	0.00	0.00
e)	Employee Benefits Expenses	3.87	5.51	22.69	22.69
f)	Depreciation and Amortisation Expenses	0.00	0.00	0.77	0.77
g)	Listing Fees	0.03	0.25	3.25	3.25
h)	Office Rent	0.00	0.00	1.20	1.20
i)	Other Expenses	15.47	0.74	10.25	10.25
	Total Expenditure :	19.37	6.50	170.69	170.69
3	Total Profit / (Loss) before Exceptional items (1 - 2)	-10.48	3.64	0.11	0.11
4	Exceptional items	0.00	0.00	0.00	0.00
5	Net Profit / (Loss) before tax (5 - 6)	-10.48	3.64	0.11	0.11
6	Tax Expense				
	Current Tax	0.80	0.00	0.20	0.20
	Earlier Tax	0.00	0.00	0.01	0.01
	Deferred Tax	0.00	0.00	0.46	0.46
	Total Tax Expenses :	0.80	0.00	0.68	0.68
7	Net Profit / (Loss) for the period from continuing operations (5 - 6)	-11.29	3.64	-0.56	-0.56
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
b)	Income tax relating to items that will be reclassified to profit or Loss	0.00	0.00	0.00	0.00
9	Total Comprehensive Profit/(Loss) for the period	-11.29	3.64	-0.56	-0.56
10	Paid - up Equit Share Capital (FV Rs. 2/-)	942.50	942.50	942.50	942.50
11	Reserves excluding revaluation reserves as per balance sheet of previous accounting year			-24.63	-24.63
12	Earnings per Share (EPS)				
	- Basic EPS (Rs.)	-0.024	0.008	-0.001	-0.001
	- Diluted EPS (Rs.)	-0.024	0.008	-0.001	-0.001

Notes :

- (1) The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 10th February 2025 and the statutory auditors of the Company have carried out a Limited Review report for the Quarter and Nine Month ended 31st March, 2025.
- (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

Munnalal Jain
Managing Director

DIN: 10478345,

Place : Mumbai

Date : 30.05.2025

WAGEND INFRA VENTURE LIMITED

(CIN:L67120MH1981PLC025320)

Regd. Office: Office No. D 310 Crystal Plaza, opposite Infinity Mall, New link Road, Andheri West, Mumbai
400053**6. Cash Flow Statement for the Year Ended 31st March, 2025**

(Amount in Lacs)

PARTICULARS	31.03.2025	31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	2.29	0.11
Adjustments for		
Depreciation	-	0.77
Taxes	-	(0.68)
Considered Seperately		
Interest Income	-	-
Finance Cost	-	-
Operating Profit Before Working Capital Changes:	2.29	0.21
Trade receivable and other Current Asset	(104.82)	107.89
Trade Payables and other liabilities	17.14	(75.37)
Loans & advances	-	-
Cash generated from operations	(85.38)	32.73
Direct Taxes paid	-	-
Net Cash Flow From Operating Activites (A)	(85.38)	32.73
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	-	-
Increase in Intangible Assets (Due to Merger)	-	-
Increase in Loans & Advances (Due to Merger)	-	-
Net Cash Flow From Investing Activites (B)	-	-
CASH FLOW FROM FINANVING ACTIVITIES		
Long Term & Short Term Funds Borrowed/(Repaid)	55.00	-
Finance Cost	-	-
Decrease in Loan Fund	-	-
Loss of Merged Company	-	-
Net Cash Flow From Financing Activities (C)	55.00	-
Net Increase / Decrease In Cash & Cash Equivalents	(85.38)	32.73
CASH & CASH EQUIVALENTS (A + B + C)	(30.38)	32.73
Cash & Cash Equivalents - Opening Balance	33.88	1.16
Cash & Cash Equivalents - Closing Balance	3.50	33.88

For Wagend Infra Venture Limited

Munnalal Jain
Managing Director

DIN: 10478345,

Place: Mumbai

Date : 30.05.2025

WAGEND INFRA VENTURE LIMITED

(CIN:L67120MH1981PLC025320)

Regd. Office: Office No. D 310 Crystal Plaza, opposite Infinity Mall, New link Road, Andheri West, Mumbai 400053

Statement of Audited Financials Results for the Quarter and Year ended 31st March 2024

STATEMENT OF ASSETS AND LIABILITIES

(Rupees in Lakh Except EPS)

Particulars		As at	As at
		31.03.2025 Audited	31.03.2024 Audited
A.	ASSETS		
1	Non-current assets		
	Property, plant and equipment	-	-
	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)	-	-
	Other non-current assets	-	-
	Total Non-current assets	-	-
2	Current assets		
	Inventories	-	-
	Current Financial Assets		
	Current Investments	0.01	0.01
	Trade Receivables, Current	0.51	-
	Cash and Bank equivalents	3.50	33.88
	Bank balances other than Cash and Bank equivalents	-	-
	Loans, current	673.21	860.79
	Other current financial assets	291.00	-
	Total current financial assets	968.24	894.68
	Current Assets (net)	-	23.38
	Other Current Assets	24.26	-
	Total Current assets	992.50	918.07
	TOTAL - ASSETS	992.50	918.07
B.	EQUITY AND LIABILITIES		
1	Equity		
	Equity attributable to owners of parent		
	Equity Share Capital	942.50	942.50
	Other Equity	(22.34)	(24.63)
	Total Equity	920.16	917.87
2	Liabilities		
	Non - Current Liabilities		
	Non - Current Financial Liabilities		
	Borrowings, non - current	55.00	-
	Trade payables, non - current	-	-
	Other non - current financial liabilities	-	-
	Total non - current financial liabilities	55.00	-
	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	16.54	0.20
	Provisions, current	0.80	-
	Current tax liabilities (net)	-	-
	Deferred government grants, current	-	-
	Total current liabilities	17.34	0.20
	Total liabilities	-	-
	Total equity and liabilities	992.50	918.07

Munnalal Jain

Managing Director

Place : Mumbai
Date : 30.05.2025

DIN: 10478345,