FE SUNDAY

Zydus Cadila gets tentative USFDA nod to market Parkinson's disease drug

PRESS TRUST OF INDIA New Delhi, August 1

DRUG FIRM ZYDUS Cadila on Saturday said it has received tentative nod from the US health regulator to market Carbidopa and Levodopa extended-release capsules, used for the treatment of symptoms of Parkinson's disease, in the US market. The com-

Total Income from Operations

(before Exceptional items)

Paid up Equity Share Capital (Face value Rs. 10 per share)

(not annualised)-

Basic (INR) Diluted (INR)

Net worth

Basic (INR)

Diluted (INR)

Place: Mumbai

Date: 31" July, 2020

Notes:

(not annualised)-

Net Profit / (Loss) for the period

Net Profit / (Loss) for the period before tax

Net Profit / (Loss) for the period after tax

Total Comprehensive Income for the period

Reserves (excluding Revaluation Reserve)

Earnings Per Share (of Rs. 10/- each)

Particulars

Net Profit / (Loss) for the period before tax

Total Comprehensive Income for the period

Reserves (excluding Revaluation Reserve)

Earnings Per Share (of Rs. 10/- each)

Net Profit / (Loss) for the period after tax

Total Income from Operations

(before Exceptional items)

Paid up Equity Share Capital

(Face value Rs. 10 per share)

Net Profit / (Loss) for the period

pany has received tentative approval from the United States Food and Drug Administration (USFDA) to market the capsules in the strengths of 23.75 mg/95 mg, 36.25 mg/145 mg, 48.75 mg/195 mg, and 61.25 mg/245 mg, Zydus Cadila said in a statement. The drug will be manufactured at the group's formulation manufacturing facility

SATTVA HOLDING AND TRADING PRIVATE LIMITED

CIN.: U65923MH2011PTC214070

Regt. Office: Unit No. 205, 2nd Floor, Welspun House, Kamala City, Lower Parel (West), Mumbai 400013.

Tel.: +9122 40016500/ 24915011 | Web: www.sattvaholding.com | Email: sattvaholding@gmail.com

EXTRACT OF CONSOLIDATED AND STANDALONE FINANCIAL RESULTS

FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH 2020

31.03.2020

Unaudited

5,905.99

1,916.16

1,916.16

1,919.88

20.50

93.65

31.03.2020

Unaudited

5,905.99

1,916.53

1,916.53

1,920.25

46,365.99

20.50

93.67

a) The Company has adopted Indian Accounting Standards ("Ind AS") notified under section 133 of the

Companies Act 2013 (the "Act") read with the Companies (Indian Accounting Standards) Rules, 2015 from

April 1, 2019 and the effective date of such transition is April 1, 2018. Such transition has been carried out from

the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and

guidelines issued by the Reserve Bank of India ("RBI") (collectively referred to as the "Previous GAAP"). The figures have been presented in accordance with the format prescribed for financial statements for a Non

Banking Finance Company (NBFC) whose financial statements are drawn up in compliance of the

Companies (Indian Accounting Standards) Rules, 2015, in Division III of Notification No. GSR 1022 (E) dated

The consolidated and standalone results have been prepared in accordance with the principles laid down in

Indian Accounting Standard 110 - consolidated and standaloneFinancial Statements, notified under Section

133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as

The above results prepared and presented pursuant to the requirement of Regulation 52 of the SEBI (Listing

Obligations and Disclosure Requirements) Regulations, 2015, have been reviewed, approved and taken on

The Company has taken into account the possible impact of COVID-19 in preparation of the Financial Results,

including but not limited to its assessment of liquidity and going concern assumption, recoverable values of its financials and non-financial assets, impact on revenues and on cost including impact on leases. The Company

has considered internal and external sources of information up to the date of approval of the Financial Results

and expects to recover the carrying amount of the assets. The impact of COVID-19 remains uncertain and

may be different from what we have estimated as of the date of approval of these Financial Results and the

Company will continue to closely monitor any material changes in future economic conditions.

11" October, 2018, issued by the Ministry of Corporate Affairs, Government of India.

amended from time to time, and other accounting principles generally accepted in India

record by the Board of Directors at their respective meetings held on July 31, 2020.

Previous period's figures have been regrouped / reclassified wherever necessary.

8.71

8.71

Half Year Ended

-46,366.36

Half Year Ended

31.03.2019

Unaudited

1,576.08

-908.24

-908.24

-914.87

20.50

-44.63

31.03.2019

Unaudited

1,576.08

-907.81

-907.81

-914.44

20.50

-44.61

-4.15

92,544.94

-4.15

Standalone

92,544.51

Consolidated

31.03.2020

Audited

10,055.91

3,380.07

3,380.07

3,389.91

81,800.93

797,710.50

797,915.50

31.03.2020

Audited

10,055.91

3,380.82

3,380.82

3,390.66

81,801.68

797,714.56

797,919.56

165.40

15.38

20.50

165.36

15.37

Year ended

at SEZ, Ahmedabad, it added.

(Rs. In Lakhs)

31.03.2019

Audited

4,831.50

118.85

118.85

112.22

20.50

0.51

174,924.38

715,909.57

716,114.57

(Rs. In Lakhs)

31.03.2019

Audited

4,831.50

119.63

119.63

113.00

20.50

5.51

0.51

174,925.16

715,912.88

716,117.88

Year ended

This medication is used to treat the symptoms of Parkinson's disease such as shakiness, stiffness, difficulty moving or Parkinson-like conditions, Zydus Cadila said. The group now has 295 approvals and has so far filed over 390 abbreviated new drug applications (ANDAs) since the commence-

ment of its filing process, it added.

Anup

Power use drop narrows to 2.64% in July

PRESS TRUST OF INDIA New Delhi, August 1

THE SLUMP IN power consumption has narrowed to just 2.64% in July at 113.48 billion units (BUs), indicating revival of economic activities. This has raised hopes for return to pre-Covid consumption level this month.

According to the power ministry data, power consumption in July last year was at 116.48 BU. The latest data of the power ministry showed that power

consumption had improved after government started giving relaxations for economic activities and the onset of summer. The government had imposed lockdown to contain Covid-19 on March 25, 2020, which affected commercial and industrial electricity demand as well

as consumption. Power consumption in June had declined 10.93% to 105.08 BU, as compared to 117.98 BU a year ago.

Similarly, power consump-

tion in the country was down by 14.86% in May and 23.21% in April. April, May and June this year witnessed low power consumption on account of lower commercial and industrial activities due to Covid-19related restrictions.

"The slump in power consumption has narrowed down considerably to 2.6%. It is expected to be at normal level (what it was last year in same month) during August. There could be growth in power demand in coming days with expansion in economic activities," an industry expert said.

Peak power demand met, the highest energy supply during the day across the country was at

170.54 GW in July, down 2.61%, compared to 175.12 GW a year ago.

In June, peak power demand met had dipped to 164.94 GW, as compared to 182.45 GW in June 2019. In May, the peak power demand met stood at 166.42 GW, 8.82% less than 182.55 GW in the year-ago

period. While, in April it stood at 132.77 GW, about 25% lower than 176.81 GW recorded in the corresponding month a year earlier.

The country's power consumption was low in April owing to lower commercial and industrial demand and the relatively cool weather as tempera ture remained below 40°C even in the second half of the month.

BEL gets new director of finance

NAVRATNA DEFENCE PSU Bharat Electronics (BEL) on Saturday got a new director (finance). He is Dinesh Kumar Batra He joined BEL at its Ghaziabad unit in 1984. In a career span ning over three-and-a-half decades, he served the company in various capacities in Delhi. Pune and Bengaluru, a statement from the PSU said.

Prior to his new assignment, he headed the internal audit at BELs corporate office, regional office-Delhi and Pune unit as general manager, the statement said. Batra was instrumental in the company's move to foray into the electro-explosive segment.

To make India 'Aatma Nirbhar'in electronic artillery fuses and other ammunition, he got 200 acres allotted by the Maharashtra government in Nagpur to set up an explosives integration complex, it said. He is credited with BEL entering into Li-on battery packs for automobiles to support the e-mobility programme of the central government.

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THE ANUP ENGINEERING LIMITED (Formerly Known as Anveshan Heavy Engineering Limited) **LALBHAI GROUP**

CIN: L29306GJ2017PLC099085 Regd. Office: Behind 66 KV Elec. Sub Station, Odhav Road, Ahmedabad-382415 Website: www.anupengg.com Email: Investorconnect@anupengg.com

EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2020

		[Rs.	in Lakhs except	per share data]
Sr.	Particulars	Quarter	Ended on	Year Ended
No		30.06.2020	31.03.2020	31.03.2020
		Unaudited	Refer note 6	Audited
1	Total Income from Operations	3,095.10	7,116.74	249,52.80
2	Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	2,413.99	5,650.92	18,652.57
3	Net Profit for the period before tax (after Exceptional and/or Extraordinary items)	681.11	1,465.82	6,300.23
4	Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	519.85	844.69	4,296.83
5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after	517.53	821.23	4,287.57
	tax)]			
6	Paid up Equity Share Capital	1,019.95	1,019.95	1,019.95
7	Reserves as shown in the Audited Balance Sheet	-	-	-
8	Earnings Per Share (of Rs. 10/- each)			
	Basic : Rs.	5.10	8.28	42.13
	Diluted: Rs.	5.08	8.25	41.97

Notes: (1) The above consolidated financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time. (2) The above financial results which have been subjected to review by the Auditors of the Company, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on August 1, 2020 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unqualified audit opinion. (3) The Group's business activity falls within a single operating business segment of Engineering products. (4) Manufacturing facilities of the Group which were shut down in the last week of March 2020 due to country-wide lockdown. The operations gradually resumed with requisite precautions during the quarter with limited availability of workforce and disrupted supply chain. The results of the quarter are not comparable with those for the previous quarter. The Group has considered the possible effects that may result from COVID-19 in preparation of these consolidated financial results including recoverability of its assets comprising Property, Plant and Equipment, Intangible Assets, Trade Receivables, Inventory and other assets. In developing the assumptions relating to future uncertainties in the economic conditions due to COVID-19, the Group has considered internal and external information up to the date of approval of these consolidated financial results including economic forecasts and expects that the carrying amount of these assets are recoverable. The impact of the global health pandemic may be different from that estimated as at the date of approval of these consolidated financial results. (5) As the consolidation is applicable from the last quarter of previous financial year, disclosure of figures for the quarter ended June 30, 2019 is not applicable. (6) The figures for the quarter ended March 31, 2020 are the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures upto the third quarter of the financia year which were subjected to limited review by the statutory auditors. (7) Standalone Information:

					(Rs. in Lakhs
Sr.	Particulars		Quarter Ended		Year Ended
No.		30.06.2020	31.03.2020	30.06.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited
			Refer note 6		
1	Revenue	3,095.10	7,116.74	3,805.46	24,952.80
2	Profit before tax	681.16	1,465.83	1,083.40	6,300.24
3	Profit for the period	519.90	844.70	794.22	4,296.84
4	Total comprehensive income for the period	517.58	841.24	792.28	4,287.58
The	above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exc	hanges under Regulat	tion 33 of the SEB	I (Listing Obligation	ons and Disclosur

Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites at www.bseindia.com and www.nseindia.com and on the company's website www.anupengg.com.

Place: Ahmedabad

Date: August 01, 2020

For The Anup Engineering Limited

Sanjay S. Lalbhai

Chairman

DIN: 01184336

For and on behalf of the Board of Directors of SATTVA HOLDING AND TRADING PRIVATE LIMITED

CIN. NO- U65923MH2011PTC214070

Reliance Communications Limited Website: www.rcom.co.in

Registered Office: H Block, 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai - 400 710

Malay Dani

Director

CIN: L45309MH2004PLC147531 I. Extract from the Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2020.

SI. No.	Particulars		Quart	Quarter Ended		Year Ended	
	A 300.000 P. G. G.	March 31, 2020	December 31, 2019	March 31, 2019	March 31, 2020	March 31, 2019	
1	Total Income from Operations (net)	300	263	1089	1734	4194	
2	Net Profit/ (Loss) for the period (before tax, Exceptional and/ or Extra Ordinary Items)	(129)	(127)	(110)	(579)	(450)	
3	Net Profit/ (Loss) for the period before tax (after Exceptional and/ or Extra Ordinary Items)	(129)	(9091)	(494)	(10793)	1558	
4	Net Profit/ (Loss) for the period after tax (after Exceptional and/ or Extra Ordinary Items)	(131)	(9096)	(1,958)	(10,807)	(867)	
5	Profit/ (Loss) after Tax from Discontinued Operations	(1,413)	(1,508)	(5,821)	(31,870)	(6,351)	
6	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(1,587)	(10,610)	(7,963)	(42,702)	(7,206)	
7	Equity Share Capital (Equity Share of Rs. 5 each)	1,383	1,383	1,383	1,383	1,383	
8	Earnings Per Share (of Rs. 5/- each) (Basic and Diluted) (After Exceptional Items) - Rs.						
	(a) Continuing Operations	(0.48)	(0.48)	(5.74)	(2.16)	(6.97)	
- 3	(b) Discontinued Operations	(0.51)	(0.93)	(9.43)	(3.74)	(11.36)	
	(c) Continuing and Discontinued Operations (After exceptional Items)	(0.99)	(1.41)	(15.16)	(5.90)	(18.33)	
	(a) Continuing Operations	(0.48)	(33.14)	(7.14)	(39.38)	(3.16)	
	(b) Discontinued Operations	(5.17)	(5.47)	(21.17)	(116.11)	(23.10)	
	(c) Continuing and Discontinued Operations	(5.65)	(38.61)	(28.30)	(155.49)	(26.26)	

*Not annualised for Quarter

SI. No.	Particulars Quarter Ended					(* in crore) Year Ended	
		March 31, 2020	December 31, 2019	March 31, 2019	March 31, 2020	March 31 2019	
1	Turnover	156	201	361	818	1,465	
2	Profit /(Loss) before tax	(1,254)	(12,769)	(110)	(16,863)	8,657	
3	Profit /(Loss) after tax	(1,254)	(12,769)	(1,580)	(16,863)	5099	
4	Profit / (Loss) after tax from Discontinued Operations	(1,275)	(1,160)	(2,002)	(28,475)	(2252)	

III. The Consolidated Financial Results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013.

IV. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites of the Stock Exchange(s) and the Company, www.bseindia.com , www.nseindia.com and www.rcom.co.in.

(Reliance Communications Limited is under corporate insolvency resolution process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016. With effect from June 28, 2019, its affairs, business and assets are being managed by, and the powers of the board of directors are vested in, the Resolution Professional, Mr. Anish Niranjan Nanavaty, appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, vide order dated June 21, 2019 which was published on the website of the Hon'ble National Company Law Tribunal, Mumbai Bench on June 28, 2019).

Place: Mumbai Date: July 31, 2020



NEL Holdings Limited (Formerly Known as Nitesh Estates Ltd).

Regd. Office: Nitesh Timesquare, 7th Floor, No. 8, M.G Road, Bengaluru 560 001 CIN: L07010KA2004PLC033412 Website: www.nelholdings.in, email: investor@niteshestates.com, Phone : 91 80 40174000

Statement of audited Consolidated financial results for the quarter and year ended March 31, 2020 (Rs. in Lakh) except EPS data

		- A	Quarter ende	Year ended		
SI. No.	Particulars	3 months ended 31.03.2020	Preceeding 3 months ended 31.12.2019	Corresponding 3 months ended 31.03.2019	figures for current period	Year to date figures for previous year ended 31.03.2019
		Audited	Unaudited	Audited	Audited	Audited
1	Total Income from operations	373	2,353	6,716	4,165	11,292
2	Net (Loss)/profit for the period (before tax and exceptional items)	(1,657)	(3,112)	(2,238)	(14,768)	(16,457)
3	Net (Loss)/profit for the period before tax (after exceptional items)	(64,481)	(3,112)	(2,238)	(77,592)	(16,457)
4	Net (Loss)/profit for the period after tax (after exceptional items)	(60,621)	(2,820)	(2,388)	(71,898)	(16,550)
5	Total Comprehensive (Loss)/Income for the period [Comprising (loss)/profit	80 8		97. 0	00 - 20	88.7. 80.
	after tax and Other Comprehensive (loss)/Income after tax]	(60,527)	(2,253)	(2,387)	(68,237)	(16,551)
6	Equity Share Capital	14,583	14,583	14,583	14,583	14,583
7	Reserves (excluding Revaluation Reserve) as shown in the	750279-03	KAROORO	135.730.000	(manmon)	25025000
200	Audited Balance Sheet of the previous year			i i		8
8	Earnings/(Loss) Per Share ('EPS')	10	1.5	3	3	
	(of Rs.10 each; not annualised for the quarter)					
	(a) Basic	(41.57)	(1.93)	(1.64)	(49.30)	(11.35)
	(b) Diluted	(41.57)	(1.93)	(1.64)	(49.30)	(11.35)

Revenue from Operations

Profit/(Loss) before tax

The above consolidated financial results have been reviewed by the Audit committee and approved by the Board of Directors of the Company at its meeting held on 31" July, 2020. The figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year upto 31" March, 2020 and the unaudited published year-to-date figures upto 31" December, 2019, being the date of the end of the third quarter of the financial year which were subject to limited review by the staturoy auditors.

These results include the result of the following subsidiaries.

Subsidiaries: NHDPL South Private Limited (Formerly known as NHDPL Properties Private Limited), NUDPL Ventures Private Limited (Formerly known as NUDPL Enterprises Private Limited), Nitesh Indiranagar Retail Private Limited, LOB Properties Private Limited (formerly known as Nitesh Property Management Private Limited) and Courtyard Hospitality Private Limited (formerly known as Courtyard Constructions Private Limited) The information presented above is prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of

the Companies (Indian Accounting Standards) Rules, 2015 as amended 2 These consolidated financial results information presented above is prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the

Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015. These results are uploaded on the Company website i.e. www.nelholdings.in and on the Stock Exchanges where the shares of the Company are listed i.e. www.bseindia.com. 3 Ind AS 116 "Leases" mandatory for reporting periods beginning on or after 1"April, 2019 as notified by the Ministry of Corporate Affairs (MCA) vide Companies (Indian Accounting Standard),

Amendment Rules, 2019, replacing the existing lease rental recognition criteria. However, it is not applicable for the Company as it does not hold any leases valid for more than 12 months as

4 The Group primarily operates in two business segments - 'Residential' and 'Retail'. All operations are in India and hence there is no geographical segment. 5 Figures for standalone financial results

3 Profit/(Loss) after tax (91.505)(1,759)(9.771)(14,539)6 (i) The lender (YES bank) to subsidiary companies viz NHDPL South Private Limited (formerly known as NHDPL Properties Pvt. Ltd) & NUDPL Ventures Private Limited (formerly known as NUDPL Enterprises Pvt. Ltd.) has invoked the Corporate Guarantee given by NEL Holdings Limited during the year for Rs. 33,792 lakhs & Rs. 19,490 lakhs respectively. Accordingly, impairment of Rs. 53,282 lakhs has been made towards invocation of Corporate Guarantee as at 31st March, 2020 in the aforesaid standalone financials.

145

(91.607)

1,126

(9.743)

(1,02,355)

(2.602)

(ii) The Holding Company has provided for impairment of Rs. 12,998 lakhs for projects under Capital Work In progress, which were revalued on Fair Market Value basis in the past keeping

long term view. However, on receipt of SARFAESI notice and calling off facility by lenders in relation to these projects, impairment was made to the extent of revaluation made in the past. (iii) The Holding Company has provided for impairment loss on investments for Rs. 20,547 lakhs towards investments in subisdiaries as their net worth is negative as at 31° March 2020. The Subsidiary company viz. NUDPL Ventures Private Limited (Formerly known as NUDPL Enterprises Private Limited) has impairment loss on investments for Rs. 630 lakhs towards investments in fellow subisdiaries as their net worth is negative as at 31 March, 2020.

(iv) The Holding Company has provided for impairment loss on Work in Progress value of Nitesh British Columbia project for Rs. 1,742 lakhs based on expected realisable value on sale of project as at 31" March, 2020.

(v) The Subsidiary company viz. Nitesh Indiranagar Retail Private Limited has impaired Investment property - CWIP value by Rs. 23,646 lakhs based on arbitral award dated 25° April 2018 according to which the company will receive Rs. 4,245 lakhs and interest computed at 9% from the date of award till 31" March 2020 amounting to Rs. 738.97 lakhs.

The company has defaulted on redemption of debtentures for a principle value of Rs. 5,500 lakhs and corresponding interest accrued of Rs. 4,846 lakhs as at 31° March, 2020. The company has not provided for penal interest of Rs. 6,966 lakhs, which is an additional amount claimed in their petition filed with NCLT in June 2020 as the discussion for the settlement is on the final stages where in they are considering waiver of even normal interest as well as penal interest and towards principle repayment also.

8 The Company has defaulted on payment to various lenders, both Principal (Rs 98,265 lakhs) as well as Interest (Rs. 18,8797 lakhs) as on 31 March, 2020 as the facilities have been called off by the banks & financial institutions and entire facility has become due for payment. The penal intererest amounting to Rs. 7,193 lakhs has not been provided for which Management is confident to get the waiver of penal interest as the request is being made to lenders to take haircut of principal & normal interest outstanding also whenever a project exit is being discussed.

9 The outbreak of COVID-19 pandemic has significantly impacted global businesses environment. The restriction of human movement through nationwide lockdown during the period from 25" April, 2020 to 8" June, 2020 imposed by the Government of India to prevent community spread of the disease has resulted significant reduction in economic activities with respect to the operations of the Company. The business of the Company has gone down drastically and the construction activities of the Company has been stopped due to non-availability of resources during lock down period. The Company has taken necessary steps to overcome the present situation by analysing various internal and external information inter-alia the assumptions relating to economic forecasts and future cash flows for assessing the recoverability of various assets and receivables viz, investments, contract and non-contract assets, trade and non-trade receivables, inventories, advances and contract costs as on the date of approval of these financial statements. The assumptions used by the company are being tested through sensitivity analysis and the company expects to recover the carrying amount of these assets and receivables based on the current indicators of future economic benefits. As the management is still assessing the impact of COVID-19 pandemic on the future period, the impact may be different from that estimated as at the date of approval of these financial statements and the company will continue to closely monitor the material changes if any, to the future economic conditions.

10 Going concern These financial statements have been prepared on a going concern basis notwithstanding accumulated losses as at the balance sheet date and a negative net current assets situation. These financial statements therefore do not include any adjustments relating to recoverability and classification of asset amounts or to classification of liabilities that may be necessary if the Company is unable to continue as a going concern.

The figures in respect of previous period have been regrouped/recast wherever necessary.

For and on behalf of the Board of Directors of **NEL Holdings Limited** (Sd/-) Nitesh Shetty Managing Director, DIN: 00304555

8,439

(14,463)

financiale

Date: July 31, 2020

Place: Bengaluru, India













