

To,  
**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block-G,  
Bandra Kurla Complex, Bandra,  
Mumbai-400 051, Maharashtra.

**Company Symbol: MGEL (EQ), ISIN: INEOAPB01016**

**Subject: Outcome of Adjourned Board Meeting**

Dear Sir/Madam,

The decisions and outcome of the Adjourned Meeting of the Board of Directors of the Company duly held on Sunday, 14<sup>th</sup> February, 2021 which began at 5:00 p.m. are as follows:

1. The Standalone Unaudited Financial Results of the Company have been reviewed by the Audit Committee and on the recommendations of the Committee, the Board of Directors has approved the Standalone Unaudited Financial Results for the quarter and nine months ended on 31<sup>st</sup> December, 2020 alongwith Limited Review Report issued by the Statutory Auditors.
2. The Consolidated Unaudited Financial Results of the Company have been reviewed by the Audit Committee and on the recommendations of the Committee, the Board of Directors has approved the Consolidated Unaudited Financial Results for the quarter and nine months ended on 31<sup>st</sup> December, 2020 alongwith Limited Review Report issued by the Statutory Auditors.
3. Considered and Reviewed the Statement of Deviation/Variation in utilization of funds raised through preferential issue. (As attached herewith)
4. Appointed SCS AND CO. LLP (LLPIN: AAV-1091) as Secretarial Auditor of the Company for conducting Secretarial Audit for the financial year 2020-21.

***Brief Profile of SCS AND CO. LLP is attached herewith.***

Further, the said outcome and results shall be uploaded on the website of Stock Exchange and on the website of the Company at [www.groupmangalam.com](http://www.groupmangalam.com)

The copy of Standalone Unaudited Financial Results and Consolidated Unaudited Financial Results, alongwith the Limited Review Report with regard to the above Financial Results are enclosed herewith.

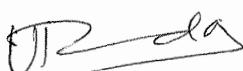
The meeting was concluded at 6:10 P.M.

Kindly take this information on your record.

Thanking You.

Yours faithfully,

**For Mangalam Global Enterprise Limited**



**Vrunda Patel**

**Company Secretary & Compliance Officer**



**Mangalam Global Enterprise Limited**

CIN: L24224GJ2010PLC062434

Regd. Office: 101, Mangalam Corporate House, 19/B, Kalyan Society, Near M.G. International School,  
Mithakali, Ahmedabad-380006, Gujarat (INDIA) Tel: +91 79 61615000 (10 Lines) E mail:  
[info@groupmangalam.com](mailto:info@groupmangalam.com)

MGEL/CS/NSE/2020-21/81

Date: 14<sup>th</sup> February, 2021

To,  
**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block-G,  
Bandra Kurla Complex, Bandra,  
Mumbai-400 051, Maharashtra.

**Company Symbol: MGEL (EQ), ISIN: INE0APB01016**

**Subject: Declaration of Financial Results for the quarter and nine months ended on 31<sup>st</sup> December, 2020**  
**Reference: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

With reference to captioned subject and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended on 31<sup>st</sup> December, 2020, along with Limited Review Report.

Kindly take this information on your record.

Thanking You.

Yours faithfully,

**For Mangalam Global Enterprise Limited**



**Ms. Vrunda Patel**  
Company Secretary & Compliance Officer

**Enclosed: A/a.**



**Mangalam Global Enterprise Limited**  
CIN: L24224GJ2010PLC062434

Regd. Office: 101, Mangalam Corporate House, 19/B, Kalyan Society, Near M.G. International School,  
Mithakhali, Ahmedabad-380006, Gujarat (INDIA) Tel: +91 79 61615000 (10 Lines) E mail:  
[info@groupmangalam.com](mailto:info@groupmangalam.com)

# MANGALAM GLOBAL ENTERPRISE LIMITED

CIN: L24224GJ2010PLC062434

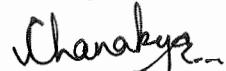
Registered Office: 101, Mangalam Corporate House, 19/B Kalyan Society, Near M.G. International School, Mithakhali, Ahmedabad-380006, Gujarat (India)  
 Email: info@groupmangalam.com Contact: +91 79 6161 5000 Website: www.groupmangalam.com

## Statement of Standalone Financial Results for the Quarter and nine months ended on December 31, 2020

#	Particulars	Rs in Lakhs (unless stated otherwise)					
		Quarter ended		Nine Months ended		Year ended	
		31/12/2020	30/09/2020	31/12/2019	31/12/2020	31/12/2019	31/03/2020
		Un-audited	Restated, Unaudited	Restated, Unaudited	Un-audited	Restated, Unaudited	Restated
I	<b>Revenue From Operations</b>						
	Sales or Revenue from Operations	19,156.40	28,327.48	14,508.57	68,176.56	43,034.28	57,424.37
II	<b>Other Income</b>	207.22	102.63	33.57	384.77	99.15	169.74
III	<b>Total Income (I+II)</b>	<b>19,363.62</b>	<b>28,430.11</b>	<b>14,542.14</b>	<b>68,561.33</b>	<b>43,133.43</b>	<b>57,594.11</b>
IV	<b>Expenses</b>						
	a) Cost of Materials Consumed	8,899.37	22,038.05	10,033.48	49,795.26	38,826.71	52,350.12
	b) Purchase of Stock in trade	8,960.42	6,127.78	107.48	15,088.20	1,247.18	1,419.76
	c) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	90.13	(1,521.81)	3,402.95	(996.32)	329.00	(27.23)
	d) Employee benefit expense	142.60	157.65	145.54	445.13	421.56	573.69
	e) Finance Costs	134.50	96.36	150.40	354.26	415.56	558.70
	f) Depreciation and amortisation expense	33.94	81.16	99.04	173.23	219.83	279.37
	g) Other Expenses	1,025.44	1,262.78	547.05	3,185.84	1,431.18	1,928.04
	<b>Total expenses (IV)</b>	<b>19,286.40</b>	<b>28,241.97</b>	<b>14,485.94</b>	<b>68,045.60</b>	<b>42,891.02</b>	<b>57,082.45</b>
V	<b>Profit/(Loss) before tax (III-IV)</b>	<b>77.22</b>	<b>188.14</b>	<b>56.20</b>	<b>515.73</b>	<b>242.41</b>	<b>511.66</b>
VI	<b>Tax Expense</b>						
	Current Tax (adjusted)	14.92	43.08	-	118.29	35.76	118.19
	Deferred Tax (Asset)/Liabilities	0.77	4.61	4.85	(1.14)	20.30	0.96
	<b>Total Tax Expense (VI)</b>	<b>15.69</b>	<b>47.69</b>	<b>4.85</b>	<b>117.15</b>	<b>56.06</b>	<b>119.15</b>
VII	<b>Net Profit / (Loss) after tax for the period (V-VI)</b>	<b>61.53</b>	<b>140.45</b>	<b>51.35</b>	<b>398.58</b>	<b>186.35</b>	<b>392.51</b>
VIII	<b>Other Comprehensive Income/(Loss)</b>						
	Items that will be reclassified to profit & loss						
	-Cash Flow Hedge Reserve (Forward Contract) (net of tax)	16.51	-	-	16.51	-	-
	<b>Total Other Comprehensive Income / (Loss) (VIII)</b>	<b>16.51</b>	<b>-</b>	<b>-</b>	<b>16.51</b>	<b>-</b>	<b>-</b>
IX	<b>Total Comprehensive Income / (Loss) for the period (VII + VIII)</b>	<b>78.04</b>	<b>140.45</b>	<b>51.35</b>	<b>415.09</b>	<b>186.35</b>	<b>392.51</b>
X	<b>Details of equity share capital</b>						
	Paid-up equity share capital	2,508.61	2,408.61	1,162.74	2,508.61	1,162.74	1,605.74
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XI	<b>Earnings per share</b>						
	Earnings per share (not annualised for quarter/nine month ended)	0.32	0.58	0.28	1.72	1.02	1.98
	Basic earnings (loss) per share (adjusted to bonus issued)	0.32	0.58	0.28	1.72	1.02	1.98
	Diluted earnings (loss) per share						

See accompanying notes to the financial results

For, Mangalam Global Enterprise Limited



Chanakya Prakash Mangal

(Joint Managing Director and COO)

DIN: 06714256



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BY



KKAK & CO  
AHMEDABAD

Date :- 14th February 2021

Place:- Ahmedabad

## **Notes to Accounts – Standalone Financial Statements**

1. The above Unaudited Standalone financial results of Mangalam Global Enterprise Limited (the company) for the quarter and nine months ended on 31<sup>st</sup> December, 2020 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 14 February 2021. These results have been subjected to limited review by the Statutory Auditors.
2. The listed equity shares of the company have been migrated from emerge ("SME") platform of NSE to main board of NSE and are available for dealing on main board from 23<sup>rd</sup> December, 2020.
3. **Basis of Preparation of the Statement and Adoption of Indian Accounting Standards**  
The company has adopted Indian Accounting Standards ("Ind AS") specified under Companies (Indian Accounting Standard) Rules, 2015 (as amended) prescribed under section 133 of the Companies Act, 2013, for the year commencing 01<sup>st</sup> April, 2020 as the company has migrated to main board of NSE. Accordingly, these Standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India. Consequently, the financial results for the quarter ended 30<sup>th</sup> September 2020, Quarter ended 31<sup>st</sup> December 2019, nine months ended 31<sup>st</sup> December 2019 and the year ended 31<sup>st</sup> March 2020 have been restated as per the principals of Ind AS 34 to make them comparable.
4. The unaudited standalone financial results for the quarter and nine month ended 31<sup>st</sup> December 2019 have not been reviewed or audited by the Statutory Auditors. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the Company's financial results.
5. There is a possibility that these unaudited standalone financial results may require adjustment before constituting the final Ind AS financial statements as of and for the year ending 31<sup>st</sup> March 2021 due to changes in financial reporting requirements arising from the new or revised standards or interpretations issued by MCA or change in the use of one or more optional exemptions from full retrospective application as permitted under Ind AS 101.
6. The Audited Standalone Financial Results for the year ended 31 March 2020, were audited by the Company's erstwhile statutory auditors M/s Keyur Shah & Co. Chartered Accountants, Ahmedabad who expressed their unmodified opinion vide their report dated 19 June 2020. The aforesaid report has been furnished to the present statutory auditors by the Management.

### **7. Reconciliation of Profit between Ind AS and previous Indian GAAP as follows:**

Particulars	Quarter ended	Quarter ended	9 months ended	Year ended
	30/09/2020	31/12/2019	31/12/2019	31/03/2020
<b>Profit / (Loss) after tax as reported under previous GAAP</b>	<b>114.47</b>	<b>53.19</b>	<b>186.74</b>	<b>374.61</b>
Measurement of financial assets and liabilities at amortized cost	(0.76)	(0.31)	(0.48)	(0.89)
Interest expense on lease liability	8.62	(2.71)	(11.69)	(42.77)
Reversal of rent expenses and lease equilization reserve due to IND AS 116	68.09	95.10	230.22	310.73
Deferred tax impact on above IND AS adjustments	(2.39)	(4.85)	(19.82)	(4.31)
Depreciation and amortisation expense in respect of right to use assets	(69.97)	(89.07)	(198.62)	(250.04)
Net fair value adjustments	2.28	-	-	-
Recasting of prior period items	20.11	-	-	5.18
<b>Profit after tax as reported under IND AS</b>	<b>140.45</b>	<b>51.35</b>	<b>186.35</b>	<b>392.51</b>
Other comprehensive income/(loss) (net of taxes)	-	-	-	-
<b>Total comprehensive income(loss) as reported under IND AS</b>	<b>140.45</b>	<b>51.35</b>	<b>186.35</b>	<b>392.51</b>

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BY

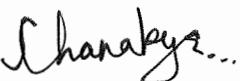
K KAK & CO  
AHMEDABAD

*Chanakya...*



8. The company has issued 10,00,000 equity shares of Rs. 10/- each on preferential basis at a price of Rs. 42 (including share premium of Rs. 32/- per equity share). These equity shares were listed and admitted to dealings on the Exchange from 23<sup>rd</sup> December, 2020.
9. The outbreak of Covid-19 pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and Financial Results for the nine months ended 31<sup>st</sup> December, 2020 were impacted due to it. The Company's operations are being carried out with requisite precaution in place. The situation is continuously evolving, and the impact assessed may be different from the estimates made as at the date of approval of these financial results and management will continue to monitor any material changes arising due to the impact of this pandemic on financial and operational performance of the Company and take necessary measures to address the situation.
10. The manufacturing facility at Unit III situated at Survey No. 175/P3/P2, Village-Jagana, Taluka, Palanpur, District-Banaskantha-3855201 Gujarat, taken on lease has been surrendered as the lease agreement is terminated w.e.f. 01<sup>st</sup> October,2020.
11. Subsequent to reporting date i.e. with effect from 13<sup>th</sup> February 2021, Farpoint Enterprise LLP (subsidiary), the % of holding (profit sharing ratio) has been increased from 51% to 99%.
12. Previous year's/period's figure have been regrouped/rearranged wherever considered necessary.

For, Mangalam Global Enterprise Limited

  
 Chanakya Prakash Mangal  
 (Joint Managing Director and COO)  
 DIN: 06714256

Date:- 14th February 2021  
 Place:- Ahmedabad



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 BY

  
 K KAK & CO  
 AHMEDABAD



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors of  
Mangalam Global Enterprise Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Mangalam Global Enterprise Limited (the "Company") for the quarter ended 31 December 2020 and year to date from 01 April 2020 to 31 December 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the figures for the corresponding quarter ended 31 December 2019 and year to date from 01 April 2019 to 31 December 2019, including the reconciliation of profit under Ind AS of the respective period with the profit reported under previous GAAP, as included in the Statement have been approved by the Company's Board of Directors, but have not been subjected to limited review since with effect from 23 December 2020 the Company was migrated from SME Emerge platform to the Main Board of National Stock Exchange ("NSE") and corresponding financial results were not required to be submitted for quarter ended 31 December 2019 and year to date 01 April 2019 to 31 December 2019.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended (the "Act"), read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial



information consists of making inquiries, primarily of persons 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 Standards on Auditing 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.

4. Based on review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Company had prepared standalone financial results for the year ended 31 March 2020 in accordance with the applicable accounting standards prescribed under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014 as amended, and other accounting principles generally accepted in India which were audited by the Company's erstwhile statutory auditors M/s Keyur Shah & Co. Chartered Accountants who expressed their unmodified conclusion vide their report dated 19 June 2020. These aforesaid financial results have been adjusted for the differences in the accounting principles adopted by the Company on transition to Ind AS, which have been reviewed by us in respect of financial results for the year ended 31 March 2020.

Our review report is not modified in respect of this matter.

*Kunal Kedia*

**KUNAL KEDIA**

(M. No.: 149403), Partner  
for and on behalf of

**KKAK & CO**

Chartered Accountants

FRN: 148674W

UDIN: 21149403AAAAAN1679



Ahmedabad; 14 February 2021

# MANGALAM GLOBAL ENTERPRISE LIMITED

CIN: L24224GJ2010PLC062434

Registered Office: 101, Mangalam Corporate House, 19/B Kalyan Society, Near M.G. International School, Mithakhal, Ahmedabad-380006, Gujarat (India)  
Email: info@groupmangalam.com Contact: +91 79 6161 5000 Website: www.groupmangalam.com

## Statement of Consolidated Financial Results for the Quarter and nine months ended on December 31, 2020

#	Particulars	Rs in Lakhs (unless stated otherwise)					
		Quarter ended			Nine Month ended		Year ended
		31/12/2020	30/09/2020	31/12/2019	31/12/2020	31/12/2019	31/03/2020
		Un-audited	Restated, Unaudited	Restated, Unaudited	Un-audited	Restated, Unaudited	Restated
I	<b>Revenue From Operations</b>						
	Sales or Revenue from Operations	19,635.20	28,870.58	14,889.37	69,169.00	43,510.72	58,297.85
II	<b>Other Income</b>	152.90	111.13	37.69	341.33	105.12	175.15
III	<b>Total Income (I+II)</b>	<b>19,788.10</b>	<b>28,981.71</b>	<b>14,927.06</b>	<b>69,510.33</b>	<b>43,615.84</b>	<b>58,473.00</b>
IV	<b>Expenses</b>						
	a) Cost of Materials Consumed	8,869.80	21,854.98	10,033.48	49,164.24	37,641.62	51,165.04
	b) Purchase of Stock in trade	10,167.56	6,768.58	446.93	17,376.64	2,910.05	3,492.92
	c) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(679.15)	(1,495.53)	3,426.98	(1,773.43)	329.00	(37.33)
	d) Employee benefit expense	152.61	169.64	151.82	475.25	430.56	589.78
	e) Finance Costs	191.52	135.50	222.00	482.71	584.16	751.49
	f) Depreciation and amortisation expense	54.83	101.50	88.45	234.73	204.09	285.17
	g) Other Expenses	1,035.57	1,256.96	549.09	3,176.89	1,415.86	1,898.77
	<b>Total expenses (IV)</b>	<b>19,792.74</b>	<b>28,791.63</b>	<b>14,918.75</b>	<b>69,137.03</b>	<b>43,515.34</b>	<b>58,145.84</b>
V	<b>Profit/(loss) before tax (III-IV)</b>	<b>(4.64)</b>	<b>190.08</b>	<b>8.31</b>	<b>373.30</b>	<b>100.50</b>	<b>327.16</b>
VI	<b>Tax Expense</b>						
	Current Tax (adjusted)	13.51	52.99	2.01	126.79	37.80	120.95
	Deferred Tax (Asset)/Liabilities	2.99	2.74	13.38	1.08	54.44	(16.77)
	<b>Total Tax Expense (VI)</b>	<b>16.50</b>	<b>55.73</b>	<b>15.39</b>	<b>127.87</b>	<b>92.24</b>	<b>104.18</b>
VII	<b>Net Profit / (Loss) after tax for the period (V-VI)</b>	<b>(21.14)</b>	<b>134.35</b>	<b>(7.08)</b>	<b>245.43</b>	<b>8.26</b>	<b>222.98</b>
VIII	<b>Other Comprehensive Income/ (Loss)</b>						
	Items that will not be reclassified to profit & loss						
	-Exchange Gain / (Loss) on translation	(2.39)	(22.65)	(4.87)	14.28	(3.88)	36.81
	Items that will be reclassified to Profit & Loss						
	-Currency Hedge Gain / (Loss) (Forward Contract) (net of tax)	16.51	-	-	16.51	-	-
	<b>Total Other Comprehensive Income / (Loss)</b>	<b>14.12</b>	<b>(22.65)</b>	<b>(4.87)</b>	<b>30.79</b>	<b>(3.88)</b>	<b>36.81</b>
IX	<b>Total Comprehensive Income / (Loss) for the period (VII + VIII)</b>	<b>(7.02)</b>	<b>111.70</b>	<b>(11.95)</b>	<b>276.22</b>	<b>4.38</b>	<b>259.79</b>
X	<b>Net Profit / (Loss) after tax for the period attributable to:</b>						
	-Owners of the Company	16.16	168.39	20.30	350.90	82.89	299.60
	-Non-controlling interests	(37.30)	(34.02)	(27.38)	(105.48)	(74.65)	(76.62)
XI	<b>Total Other Comprehensive Income / (Loss) attributable to:</b>	<b>(21.14)</b>	<b>134.37</b>	<b>(7.08)</b>	<b>245.42</b>	<b>8.24</b>	<b>222.98</b>
	-Owners of the Company	14.12	(22.65)	(4.87)	30.79	(3.88)	36.81
	-Non-controlling interests	14.12	(22.65)	(4.87)	30.79	(3.88)	36.81
XII	<b>Total Comprehensive Income/(Loss) for the period attributable to:</b>						
	-Owners of the Company	30.28	145.74	15.43	381.69	79.01	336.41
	-Non-controlling interests	(37.30)	(34.02)	(27.38)	(105.48)	(74.65)	(76.62)
XIII	<b>Details of equity share capital</b>						
	Paid-up equity share capital	2,508.61	2,408.61	1,162.74	2,508.61	1,162.74	1,605.74
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIV	<b>Earnings per share</b>						
	Earnings per share (not annualised for quarter/nine month ended)	(0.03)	0.46	(0.07)	1.14	0.02	1.31
	Basic earnings (loss) per share (adjusted to bonus issued)	(0.03)	0.46	(0.07)	1.14	0.02	1.31
	Diluted earnings (loss) per share						

See accompanying notes to the financial results

For, Mangalam Global Enterprise Limited

Chanakya...

Chanakya Prakash Mangal  
(Joint Managing Director and COO)  
DIN: 06714256



Date :- 14th February 2021  
Place:- Ahmedabad

**SIGNED FOR IDENTIFICATION**  
BY

K KAK & CO  
AHMEDABAD

## **Notes to Accounts – Consolidated Financial Statements**

1. The above consolidated financial results (consolidated statement) of Mangalam Global Enterprise Limited (parent company) and its subsidiaries (together referred as "Group") for the quarter and nine months ended on 31<sup>st</sup> December, 2020 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 14<sup>th</sup> February 2021. These results have been subjected to limited review by the Statutory Auditors.
2. The listed equity shares of the company have been migrated from emerge ("SME") platform of NSE to main board of NSE and are available for dealing on main board from 23<sup>rd</sup> December, 2020.

### **3. List of Entities Consolidated in the Statement:**

Name of the Subsidiary Companies	Status
Hindprakash Castor Derivatives Private Limited	Subsidiary
Farpoint Enterprise LLP	Subsidiary
Mangalam Global (Singapore) Pte Limited (Formerly Known as Mangal Prakash (Singapore) Pte Limited)	Wholly Owned Subsidiary
Mangalam Global (UK) Limited	Wholly Owned Subsidiary

Subsequent to reporting date i.e. with effect from 13<sup>th</sup> February 2021, Farpoint Enterprise LLP (subsidiary), the % of holding (profit sharing ratio) has been increased from 51% to 99%.

### **4. Basis of Preparation of the Statement and Adoption of Indian Accounting Standards**

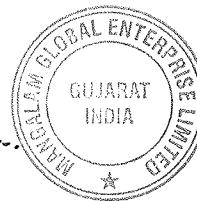
The company has adopted Indian Accounting Standards ("Ind AS") specified under Companies (Indian Accounting Standard) Rules, 2015 (as amended) prescribed under section 133 of the Companies Act, 2013, for the year commencing 01<sup>st</sup> April, 2020 as the company has migrated to main board of NSE. Accordingly, these consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India. Consequently, the financial results for the quarter ended 30<sup>th</sup> September 2020, Quarter ended 31<sup>st</sup> December 2019, nine months ended 31<sup>st</sup> December 2019 and the year ended 31<sup>st</sup> March 2020 have been restated as per the principals of Ind AS 34 to make them comparable.

5. The unaudited consolidated financial results for the quarter and nine month ended 31<sup>st</sup> December 2019 have not been reviewed or audited by the Statutory Auditors. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the Company's financial results.
6. There is a possibility that these unaudited consolidated financial results may require adjustment before constituting the final Ind AS financial statements as of and for the year ending 31<sup>st</sup> March 2021 due to changes in financial reporting requirements arising from the new or revised standards or interpretations issued by MCA or change in the use of one or more optional exemptions from full retrospective application as permitted under Ind AS 101.
7. The Audited Consolidated Financial Results for the year ended 31 March 2020 were audited by the Company's erstwhile statutory auditors M/s Keyur Shah & Co. Chartered Accountants, Ahmedabad who expressed their unmodified opinion vide their report dated 19 June 2020. The aforesaid report has been furnished to the present statutory auditors by the Management.

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BY

  
K KAK & CO  
AHMEDABAD

  
Charakji



**8. Reconciliation of Profit between Ind AS and previous Indian GAAP as follows:**

Particulars (Consolidated)	Quarter ended	Quarter ended	9 months ended	Year ended
	30/09/2020	31/12/2019	31/12/2019	31/03/2020
<b>Profit / (Loss) after tax as reported under previous GAAP</b>	<b>66.51</b>	<b>13.11</b>	<b>68.28</b>	<b>279.92</b>
Measurement of financial assets and liabilities at amortized cost	(0.75)	(0.19)	(0.15)	(0.44)
Interest expense on lease liability	8.62	(2.17)	(5.80)	(19.24)
Reversal of rent expenses and lease equilization reserve due to IND AS 116	67.83	30.72	53.60	100.86
Deferred tax impact on above IND AS adjustments	16.75	(16.83)	(57.41)	(22.28)
Depreciation and amortisation expense in respect of right to use assets	(69.97)	(34.78)	(51.64)	(80.73)
Net fair value adjustments	2.61	(1.81)	(2.50)	(3.47)
Recasting of prior period items	20.10	0.00	0.00	5.17
<b>Profit after tax as reported under IND AS</b>	<b>111.70</b>	<b>(11.95)</b>	<b>4.38</b>	<b>259.79</b>
Other comprehensive income/(loss) (net of taxes)	-	-	-	-
<b>Total comprehensive income(loss) as reported under IND AS</b>	<b>111.70</b>	<b>(11.95)</b>	<b>4.38</b>	<b>259.79</b>

9. The company has issued 10,00,000 equity shares of Rs. 10/- each on preferential basis at a price of Rs. 42 (including share premium of Rs. 32/- per equity share). These equity shares were listed and admitted to dealings on the Exchange from 23<sup>rd</sup> December, 2020.

13. The outbreak of Covid-19 pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Group's operations and Financial Results for the nine months ended 31<sup>st</sup> December, 2020 were impacted due to it. The Group's operations are being carried out with requisite precaution in place. The situation is continuously evolving, and the impact assessed may be different from the estimates made as at the date of approval of these financial results and management will continue to monitor any material changes arising due to the impact of this pandemic on financial and operational performance of the Group and take necessary measures to address the situation.

**14. Segment Reporting (Consolidated)**

Segments	Quarter ended	Quarter ended	Quarter ended	9 Month ended	9 Month ended	Year ended
	31/12/2020	30/09/2020	31/12/2019	31/12/2020	31/12/2019	31/03/2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
Indian Operations	19,155.54	28,328.58	14,510.01	68,177.52	43,035.72	57,460.73
Overseas Operations	2,450.62	2,678.91	379.36	5,389.65	475.00	837.12
Less: Inter segment Revenue	(1,970.96)	(2,136.91)	-	(4,398.17)	-	-
<b>Total Segment Revenue (Revenue from Operations)</b>	<b>19,635.20</b>	<b>28,870.58</b>	<b>14,889.37</b>	<b>69,169.00</b>	<b>43,510.72</b>	<b>58,297.85</b>
<b>Segment Results</b>						
Indian Operations	(8.97)	77.03	(17.93)	201.38	(1.84)	207.06
Overseas Operations	(12.17)	57.32	10.85	44.05	10.10	15.92
<b>Total Segment Results (PBT)</b>	<b>(21.14)</b>	<b>134.35</b>	<b>(7.08)</b>	<b>245.43</b>	<b>8.26</b>	<b>222.98</b>
<b>Segment Other Comprehensive Income</b>						
Indian Operations	7.54	77.03	(17.93)	217.88	(1.84)	207.06
Overseas Operations	(14.56)	34.67	5.98	58.34	6.22	52.73
<b>Total Segment Results (PBT)</b>	<b>(7.02)</b>	<b>111.70</b>	<b>(11.95)</b>	<b>276.22</b>	<b>4.38</b>	<b>259.79</b>
<b>Segment Assets</b>						
Indian Operations	16,604.36	15,298.68	14,551.29	12,936.39	15,034.63	13,630.10
Overseas Operations	6,070.57	3,506.26	1,405.27	1,281.92	728.92	70.78
Less: Inter segment Assets	(2,402.00)	(1,823.27)	(959.01)	(873.84)	(725.20)	(69.75)
<b>Total Segment Assets</b>	<b>20,272.93</b>	<b>16,981.67</b>	<b>14,997.55</b>	<b>13,344.47</b>	<b>15,038.35</b>	<b>13,631.13</b>
<b>Segment Liabilities</b>						
Indian Operations	9,970.47	9,092.33	8,392.11	6,902.41	9,210.62	9,942.43
Overseas Operations	6,856.27	2,705.99	639.69	516.61	10.13	4.99
Less: Inter segment Liabilities	(3,256.63)	(1,106.51)	(242.25)	(157.08)	(8.44)	-
<b>Total Segment Liabilities</b>	<b>13,570.11</b>	<b>10,691.81</b>	<b>8,789.55</b>	<b>7,261.94</b>	<b>9,212.31</b>	<b>9,947.42</b>

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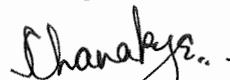
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15. The manufacturing facility at Unit III situated at Survey No. 175/P3/P2, Village-Jagana, Taluka-Palanpur, District-Banaskantha-3855201 Gujarat, taken on lease has been surrendered as the lease agreement is terminated w.e.f. 01<sup>st</sup> October,2020.

16. Previous year's/period's figure have been regrouped/rearranged wherever considered necessary.

For, Mangalam Global Enterprise Limited



Chanakya Prakash Mangal  
(Joint Managing Director and COO)  
DIN: 06714256

Date:- 14th February 2021

Place:- Ahmedabad



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BY



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AHMEDABAD



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors of  
Mangalam Global Enterprise Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Mangalam Global Enterprise Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended 31 December 2020 and year to date 01 April 2020 to 31 December 2020 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the figures for the corresponding quarter ended 31 December 2019 and year to date from 01 April 2019 to 31 December 2019, including the reconciliation of profit under Ind AS of the respective period with the profit reported under previous GAAP, as included in the Statement have been approved by the Company's Board of Directors, but have not been subjected to limited review since with effect from 23 December 2020 the Company was migrated from SME Emerge platform to the Main Board of National Stock Exchange ("NSE") and corresponding financial results were not required to be submitted for quarter ended 31 December 2019 and year to date 01 April 2019 to 31 December 2019.
2. This Statement which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended (the "Act"), read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India.



This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 Standards on Auditing 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following subsidiaries:
  - (a) Hindprakash Castor Derivatives Private Limited
  - (b) Farpoint Enterprise LLP
  - (c) Mangalam Global (Singapore) Pte. Ltd. (formerly Mangalprakash (Singapore) Pte. Ltd.)
  - (d) Mangalam Global (UK) Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Ind AS 34, prescribed under Section 33 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the interim financial information/ financial results of two subsidiaries which have not been reviewed/ audited by their auditors, whose financial information/ financial results reflect total revenues of Rs. 2450.62 Lakhs and Rs. 5389.65 Lakhs and total net profit/(loss) after tax of Rs. (-)12.17 Lakhs and Rs. 44.05 Lakhs for the quarter ended 31 December 2020 and year to date period from 01 April 2020 to 31 December 2020 respectively, as considered in the Statement. These interim financial information/ financial results have been prepared, approved and furnished to us by the Holding Company's Management.

The aforesaid two subsidiaries are located outside India whose financial information/ financial results have been prepared in accordance with accounting principles generally accepted in their respective countries. The Holding Company's Management has converted the financial information/ financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting



principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's Management.

Our conclusion in so far as it relates to the unreviewed/ unaudited financial information/ financial results of aforesaid subsidiaries located outside India is based on the information and explanations given to us and the conversion adjustments prepared by the Holding Company's Management. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matters with respect to our reliance on financial information certified by the Board of Directors.

7. The Company had prepared consolidated financial results for the year ended 31 March 2020 in accordance with the applicable accounting standards prescribed under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014 as amended, and other accounting principles generally accepted in India which were audited by the Company's erstwhile statutory auditors M/s Keyur Shah & Co. Chartered Accountants who expressed their unmodified conclusion vide their report dated 19 June 2020. These aforesaid financial results have been adjusted for the differences in the accounting principles adopted by the Company on transition to Ind AS, which have been reviewed by us in respect of financial results for the year ended 31 March 2020.

Our review report is not modified in respect of this matter.

*Kunal Kedia*  
**KUNAL KEDIA**  
(M. No.: 149403), Partner  
for and on behalf of  
**K K A K & CO**  
Chartered Accountants  
FRN: 148674W  
UDIN: 21149403AAAAAO9612



Ahmedabad; 14 February 2021

MGEL/CS/NSE/2020-21/82

Date: 14<sup>th</sup> February, 2021

To,  
**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block-G,  
Bandra Kurla Complex, Bandra,  
Mumbai-400 051, Maharashtra.

**Company Symbol: MGEL (EQ), ISIN: INEOAPB01016**

**Subject: Statement of Deviation/Variation in utilisation of funds raised through preferential issue for the quarter ended on 31<sup>st</sup> December, 2020.**

**Reference: Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

With reference to captioned subject and pursuant to Regulation 32 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Statement of Deviation/Variation in utilisation of funds raised through preferential issue for the quarter ended on 31<sup>st</sup> December, 2020.

We would hereby further inform you that the said statement is reviewed by the Audit Committee in its meeting held on Sunday, 14<sup>th</sup> February, 2021.

Kindly take this information on your record.

Thanking You.

Yours faithfully,

**For Mangalam Global Enterprise Limited**



**Ms. Vrunda Patel**  
Company Secretary & Compliance Officer



**Enclosed: A/a.**

**Mangalam Global Enterprise Limited**  
CIN: L24224GJ2010PLC062434

Regd. Office: 101, Mangalam Corporate House, 19/B, Kalyan Society, Near M.G. International School,  
Mithakhali, Ahmedabad-380006, Gujarat (INDIA) Tel: +91 79 61615000 (10 Lines) E mail:  
[info@groupmangalam.com](mailto:info@groupmangalam.com)

STATEMENT OF DEVIATION / VARIATION IN UTILISATION OF FUNDS RAISED THROUGH PREFERENTIAL ISSUE, FOR THE QUARTER ENDED  
31<sup>ST</sup> DECEMBER, 2020

Name of Listed Entity	Mangalam Global Enterprise Limited
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	5 <sup>th</sup> December, 2020 (Trading Approval Letter dated 21 <sup>st</sup> December, 2020 from NSE)
Amount Raised	Rs. 4,20,00,000/- (Rupees Four Crore Twenty Lakh Only)
Report filed for Quarter ended	31 <sup>st</sup> December, 2020
Monitoring Agency	Not Applicable
Monitoring Agency Name, if Applicable	Not Applicable
Is there a Deviation/Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of Shareholder Approval	Not Applicable
Explanation for the Deviation/Variation	Not Applicable
Comments of the Audit Committee after review	-----
Comments of the auditors, if any	-----
Objects for which funds have been raised and where there has been a deviation, in the following table	There is no deviation.

Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilised till December 31, 2020	Amount of Deviation /Variation for quarter according to applicable object	Remarks, if any
To augment Capital base, to meet increased working capital requirements and the general corporate purpose as the Board decide from time to time.	Not Applicable	Rs 4,20,00,000/-	Not Applicable	Rs. 4,20,00,000/-	Not Applicable	No deviations or variations.
<b>Deviation or variation could mean:</b>						
(a) Deviation in the objects or purpose for which the funds have been raised or						
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or						
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.						

For, Mangalam Global Enterprise Limited

Chandragupt Prakash Mangal  
Joint Managing Director & CEO  
DIN: 07408422



Mangalam Global Enterprise Limited

CIN: L24224GJ2010PLC062434

Regd. Office: 101, Mangalam Corporate House, 19/B, Kalyan Society, Near M.G. International School, Mithakhali, Ahmedabd-380006, Gujarat (INDIA) Tel: +91 79 61615000 (10 Lines) E mail: info@groupmangalam.com

# SCS and Co. LLP

## Company Secretaries

### ABOUT US

M/s SCS and Co. LLP is a Practicing Company Secretaries firm, providing services related to SEBI Laws, Companies Laws/Corporate Law matters, SEBI ICDR Regulations, Listing Regulation Compliances, National Company Law Tribunal services (Filing Application/Petitions/Appearance -Hearing etc), Insolvency and Bankruptcy Code ("IBC"), Secretarial Compliances and Services, Valuation, Import Export Code (IEC), Trademark Applications and other professional services.

We are having experience in servicing client across industries engaged in Manufacturing, Textile, Infrastructure, Banking Services, Broking Companies, Capital market intermediaries, EPC- Power/Energy Sector, Non-Banking finance companies - (NBFC), Edible Oil, Constructions- Real Estate, Metal, Home appliances etc.

At present, our firm constitutes of 3 partners having rich experience in their area of domain. We are providing services through our two offices at Ahmedabad and one office at Jamnagar through vibrant team.

### **CS ANJALI SANGTANI (ACS, B.COM)**

She completed her commerce graduate from Ahmedabad University and professionally completed her company secretary in the year 2015. After it, she jumped into employment and worked in various well-known organization. Thenafter she started her own practice and has an experience of managing company law, security law related compliances of client companies and assisted in handling various IPOS and Corporate Restructuring.

### **CS Abhishek Chhajed (ACS, LLB, Commerce Post Graduate in Corporate Governance)**

He is a young and dynamic Corporate Professional. He is an Associate member of the Institute of Company Secretaries of India "ICSI", a Law Graduate and Commerce Post Graduate in Corporate Governance. He has an excellent academic record and became CS at very young age. Mr. Chhajed has a good grip over the corporate laws and liaisoning with the authorities, departments and serving the Corporate Community since 2015. He wrote many of articles in E-corporate Manager, a monthly publication of Ahmedabad Chapter of Western region (WIRC-ICSI). Currently he is giving service as a Chairman to Managing Committee of Ahmedabad Chapter of ICSI. He was Secretary of Ahmedabad Chapter for the year 2019. He has also been Secretary of Leo Club of Dugvijaynagar. He has handled many NCLT cases all over India. He is trademark Agent under Trademark Act. He is practicing as a Registered Valuer.

### **CS Rupali sanghi, ACS LLB**

She has an overall post qualification experience of 8 years in handling Secretarial and Legal matter of various companies. Exposure in conducting AGMs, EGMs, Board Meeting, Secretarial Audits, and Financial Audits, well versed with Statutory Compliance under SEBI Regulations, Stock Exchange Listing Agreements, FEMA, RBI, ESI, PF, Company Law and related acts. During the initial years of her carrier, she have worked for nearly 5 yrs with a Chartered Accountant in Practice and set up her own practice in the year 2020 to become an independent professional to serve to various companies whether listed, unlisted, Private Limited Companies and she is always prepared to take up any challenges that may come across from different industries and strive to give her best to client companies.

### OUR SERVICES

Our service offerings include Corporate Compliances, regulatory, business advisory for domestic and global businesses of all sizes. We offer a range of solutions which are ideal, practical, innovative and at par with the best that our clients would expect.

**SCS and Co. LLP, a Limited Liability Partnership with LLP Identity No. AAV-1091**  
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T: 079-40051702, Email:-scsandcollp@gmail.com



# SCS and Co. LLP

Company Secretaries

1. **Secretarial Compliances/ Corporate Compliances/ Corporate Law Services.** Secretarial Compliances/ Corporate Compliances in India broadly regulated by the Companies Act, 2013, FEMA Provision and SEBI Laws etc. We offer services in each of the above-mentioned areas Secretarial & Corporate Compliances of Corporate Strategy and Compliance. Our endeavor is to formulate an ideal strategy for our clients which is compliant with the law, legitimately reduces the penal provisions and yet is not prone to invite litigation. We have an assurance to ensure that the client's routine and other compliances are duly complied and completed well before time in order to avoid unnecessary additional fees and penalties. This involves a complete understanding of the ever-changing corporate laws. We constantly monitor the development of jurisprudence, the statutory pronouncements and the amendments in laws which invariably have far reaching consequences on the clients' business strategies. Our knowledge plays a pivotal role in corporate planning, advisory and compliance services. Our regulatory compliance services ensure that the clients attain a high level of stringent Corporate Law Compliances.

We offer corporate law and secretarial services in fields ranging from incorporation of corporate entities, assistance in maintaining prescribed records, convening and conducting meetings of the Board of Directors and shareholders, statutory filings with the MCA and advising and representing the clients in corporate litigation at National Company Law Tribunal (NCLT) matters.

**Details of Services we offer are elaborated hereunder:**

Companies Act	
Function	Tasks
<b>Incorporation</b>	<ul style="list-style-type: none"> <li>✓ Obtaining Digital Signature;</li> <li>✓ DIN Application;</li> <li>✓ Company name availability and its application;</li> <li>✓ Drafting and Vetting of Memorandum and Articles of Association;</li> <li>✓ Overall responsibility for incorporating a company from its name availability to getting its incorporation certificate;</li> <li>✓ Obtaining license for incorporation of Companies under Section 8 of Companies, Act, 2013;</li> <li>✓ Incorporation of Section 8 Company.</li> </ul>
<b>Post Incorporation</b>	<p><b>Exhaustive list of regular, timely and event-based Compliances under Companies Act, 2013:</b></p> <ul style="list-style-type: none"> <li>✓ Annual filling;</li> <li>✓ Preparation of Annual returns, Notice and Director's report;</li> <li>✓ Creation, Modification and Satisfaction of Charge;</li> <li>✓ Formalities relating to appointment and resignation of directors</li> <li>✓ Increase in authorized share capital;</li> <li>✓ Change in name and main object of the Company;</li> <li>✓ Allotment of Shares and Issue of Share Certificates;</li> <li>✓ Preparation and maintenance of Statutory registers viz. Register of Members, Register of Transfers, Register of Directors, Register of Directors' Shareholdings, Register of Charges, Register of Allotments, Register of</li> </ul>

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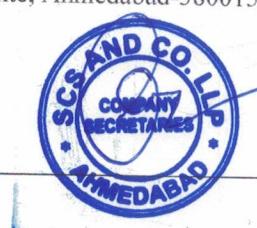
## Company Secretaries

	<ul style="list-style-type: none"> <li>✓ Contracts etc.;</li> <li>✓ Preparation of Agenda, Minutes and compliances thereof;</li> <li>✓ Attending board meetings and general meetings;</li> <li>✓ Application for Condonation of delay;</li> <li>✓ Conversion of public companies to private company and vice – versa;</li> <li>✓ Conversion of LLPs/Partnership firms into public/private Companies and vice - versa;</li> <li>✓ Due diligence report;</li> <li>✓ Search report;</li> <li>✓ Issuing of various certificates;</li> <li>✓ Advising on various aspects of Company law.</li> </ul>
<b>Listed Companies</b>	<ul style="list-style-type: none"> <li>✓ Secretarial Audit as per the provisions of the Companies Act,2013;</li> <li>✓ Quarterly &amp; Annual Compliance with SEBI under SEBI (LODR) Regulations, 2015;</li> <li>✓ Preparation of Scrutinizers Report for passing Postal ballot resolutions;</li> <li>✓ Conducting Annual General Meetings;</li> <li>✓ Listing and Delisting of Securities of Companies;</li> <li>✓ SEBI Act, Rules and Regulation Compliances;</li> <li>✓ Secretarial Audit and Share Reconciliation Audit</li> <li>✓ Corporate Governance;</li> <li>✓ SEBI (LODR) Compliances;</li> <li>✓ Any other Event Based SEBI Compliances.</li> </ul>
<b>Drafting</b>	<ul style="list-style-type: none"> <li>✓ Drafting and vetting of various agreements like LLP agreements, Supplementary agreements, Lease agreements, Service agreements, Leave and License agreements etc.;</li> <li>✓ Drafting of other legal documents like Memorandum of association, Articles of Association, POA, Affidavits, Indemnity Bond, Vakalatnama, Letter of Authority etc.</li> </ul>
<b>NBFC</b>	Application to RBI for Registration of a Company as an NBFC

### Limited Liability Partnership (LLPs)

Function	Tasks
<b>Incorporation</b>	<ul style="list-style-type: none"> <li>✓ DIN Application,</li> <li>✓ Name availability and its application</li> <li>✓ Overall responsibility for incorporating a LLP from its name availability to getting its incorporation certificate.</li> </ul>
<b>Post Incorporation</b>	<p><b>Regular and Timely Compliances under Companies Act, 2013:</b></p> <ul style="list-style-type: none"> <li>✓ Annual filling</li> <li>✓ Creation, Modification and Satisfaction of Charge</li> <li>✓ Change in name and main object of the Company</li> <li>✓ Changes in capital</li> <li>✓ Formalities relating to appointment and resignation of partners</li> <li>✓ Change in Registered Office of the LLP</li> <li>✓ Any other Event Based LLP Compliances</li> </ul>

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# SCS and Co. LLP

## Company Secretaries

<b>Drafting</b>	<ul style="list-style-type: none"> <li>✓ Drafting and vetting of various agreements like LLP agreements, Supplementary agreements, Lease agreements, Service agreements, Leave and License agreements etc.</li> <li>✓ Drafting of other legal documents like Memorandum of association, Articles of Association, POA, Affidavits, Indemnity Bond, Vakalatnama, Letter of Authority etc.</li> </ul>
<b>Others</b>	<ul style="list-style-type: none"> <li>✓ Striking off LLP</li> <li>✓ Revival of LLP</li> </ul>

### Liasoning and Other Services

Function	Particulars
<b>Insolvency and Bankruptcy Code (IBC)</b>	<ul style="list-style-type: none"> <li>✓ Drafting and finalizing section 7 of IBC</li> <li>✓ Drafting and finalizing section 9 of IBC</li> <li>✓ Drafting and filing of petition under section 10 of IBC</li> <li>✓ Filing of petition with NCLT for further proceedings.</li> <li>✓ Any other application, replies or rejoinder filing to NCLT with regards to IBC</li> </ul>
<b>NCLT, ROC, RD, RBI etc.</b>	<ul style="list-style-type: none"> <li>✓ NCLT Applications and Hearing with regards to Insolvency and Bankruptcy Code 2016, in Voluntary Liquidation matters, Company Law matters and others.</li> <li>✓ Consultancy Services.</li> <li>✓ Liaison with Lead Manager, SEBI, Stock Exchange, Registrar of Companies, Reserve Bank of India Ministry of Corporate Affairs and other Government authorities.</li> <li>✓ Appearance before National Company Law Tribunal (NCLT), Registrar of Companies, Regional Director &amp; other Semi-Judicial Authorities.</li> <li>✓ Liaison and interaction with Company Advocates, Solicitors and Legal Consultants.</li> </ul>
<b>Drafting</b>	<ul style="list-style-type: none"> <li>✓ Drafting and vetting of various agreements like LLP agreements, Supplementary agreements, Lease agreements, Service agreements, Leave and License agreements etc.</li> <li>✓ Drafting of other legal documents like Memorandum of association, Articles of Association, POA, Affidavits, Indemnity Bond, Vakalatnama, Letter of Authority etc.</li> </ul>
<b>Consultancy Services</b>	<ul style="list-style-type: none"> <li>✓ Arranging &amp; Conducting Board and General Meetings of the Company and all other group Companies and subsequent follow up decisions thereof</li> <li>✓ Consultation on All Corporate Laws</li> <li>✓ Handling of all Secretarial functions of the Company</li> <li>✓ Inspection/scrutiny of Documents of the Companies.</li> <li>✓ Dealing with matters related to Company Law, Economic and Labour Laws</li> </ul>
<b>IPR</b>	<ul style="list-style-type: none"> <li>✓ All Trademark Services.</li> <li>✓ All Copyright Services.</li> <li>✓ All Patent Services.</li> <li>✓ Any Other IPR Related Services.</li> </ul>
<b>FEMA</b>	<ul style="list-style-type: none"> <li>✓ Filing APR and FLA with Reserve Bank of India.</li> <li>✓ Annual Filing, Quarterly Filing, Monthly Filing and Event Based Filings.</li> <li>✓ Advance Reporting &amp; FC-GPR</li> <li>✓ FCTRS.</li> </ul>

**SCS and Co. LLP, a Limited Liability Partnership with LLP Identity No. AAV-1091**  
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# SCS and Co. LLP

## Company Secretaries

<b>Others</b>	<ul style="list-style-type: none"> <li>✓ Preparation, Execution and Registration of all Legal documents.</li> <li>✓ Assistance in Opening and/or Closing of Branch Office, Project Office and Liaison Office in India.</li> <li>✓ Registration of Societies and Trusts.</li> <li>✓ Other Legal and Consulting Services.</li> </ul>
<b>Additional Services</b>	<ul style="list-style-type: none"> <li>✓ Powers of Attorney, Resolutions, Regulations, Professional services contracts etc.</li> <li>✓ Document management and custody.</li> <li>✓ Trusts and Foundations. We prepare the trust deeds and regulations in compliance with trust and foundation legislation in the jurisdiction of choice.</li> <li>✓ One-man operation professional secretariat support. Allow us to take your burden. We will ensure that all your documents are properly maintained and in compliance with requirements.</li> <li>✓ Providing E-Mudhra Digital Signature Certificate with E-Token of any class for Individuals/Firm/Company</li> <li>✓ Export Import Code</li> <li>✓ Trade License, Shop and Establishment registration and Labour Law Compliances</li> </ul>

**SCS and CO. LLP** offers multi-disciplinary advisory services to clients in its main areas of practice i.e. Corporate Laws and allied laws, besides the firm also offers advisory solutions on partnership and LLP laws, societies and trusts laws, employee benefit regulations etc. Our advisory services deliverables are based on gaining an understanding of clients' query, thorough research on the subject, in-house threadbare discussions on all possible solutions, considering myriad options, application of knowledge and past experience on the issues and providing an informed opinion on the query.

Keeping Clients informed we acknowledge the fact that it is indeed difficult for business managers to keep pace with fast paced statutory pronouncements, ever developing jurisprudence and news flow which impacts businesses in a big way, in order to avoid such difficulty our firm has the practice of keeping the clients up to date with the day in and day out amendments that are been enforced.



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