



Agarwal Vishwanath & Associates

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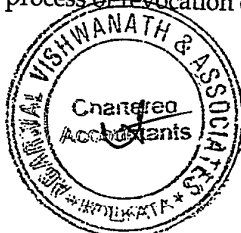
Independent Auditor's Review Report on the audited Quarterly Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
M/s. Fuji India Limited

Dear Sir,

Re: Limited Review Report of the Audited Financial Results for the quarter ended 31st March, 2024 dated from 1st January, 2024 to 31st March, 2024.

1. We have reviewed the accompanying statement of audited standalone financial results of M/s. FUJI INDIA LIMITED (the "Company") for the quarter ended March 31, 2024 dated from January 01, 2024 to March 31, 2024 (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").
 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 "Interim Financial Reporting" (Ind AS 34) 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. Except as explained in the following paragraph, 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.
- (i) Non Provision of Depreciation of Ownership Office Space, which is departure of the Provisions of the requirement of Schedule II of the Companies Act 2013.
 - (ii) The Company was suspended by SEBI in the year of 2012 and the Company was unable to regain the status as the Net-worth of the company was insufficient to meet the norms as per the listing guidelines which had increased substantially. Since then, the company is being treated as unlisted public company. During the year under review the company has paid ₹ 6217.43 as outstanding Listing Fees to Kolkata Stock Exchange and started the process of revocation of suspension.





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

Review Report to
The Board of Directors
M/s. Fuji India Limited

Dear Sir,

Re: Limited Review Report of the Unaudited Financial Results for the Nine month ended and quarter ended 31st December, 2023 dated from 1st October, 2023 to 31st December, 2023.

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. FUJI INDIA LIMITED (the "Company") for the Nine month ended and quarter ended December 31, 2023 dated from October 01, 2023 to December 31, 2023 (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").
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 "Interim Financial Reporting" (Ind AS 34) 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 our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of the above matters.

For AGARWAL VISHWANATH & ASSOCIATES

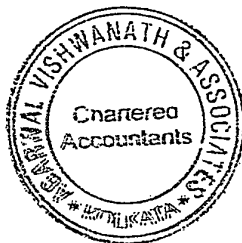
Registration No.: 323024E

Chartered Accountants

(CA ABHIJIT CHAKRABORTY)

PARTNER

Membership No. : 060170



Place : Kolkata

Date : 08.04.2024

UDIN : 2406010 BKELEL8627

- (iii) The Company has received a notice from Ministry of Corporate Affairs, Registrar of Companies (West Bengal) for contravention of Section 203 of the Companies Act 2013 for non-appointment of Company Secretary, against which the Company has given a reply. Final conclusion of the same has not yet come.
- (iv) No Provision has been made in the books regarding diminution in the value of Investments in the shares of C K Trade - Ex (P) Ltd of ₹ 25,000.00.
- (v) As the company has surrendered it's NBFC certificate long time back the management has decided to transfer the Statutory Reserve U/s.45(1C) of Reserve Bank of India Act 1934 of ₹ 8626.92 & Provisions for Standard Assets of ₹ 62.50 to Surplus shown under "Other Equity".

4. Except for the adjustments to the interim financial information that we might have become aware of had it not been for the situation described above, based on our review conducted nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed or that it contains any material misstatement.

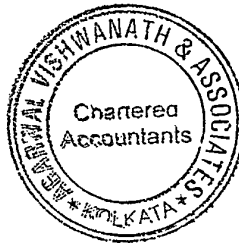
For AGARWAL VISHWANATH & ASSOCIATES

Registration No.: 323024E

Chartered Accountants

(CA ABHIJIT CHAKRABORTY)
PARTNER

Membership No. : 060170



Place : Kolkata

Date : 13.05.2024

UDIN : 24060170BKELM2393

FUJI INDIA LTD
Mangal Bhawan Basement Floor Block A And B, 106 Narkeldanga Main Road, Kolkata-700054
CIN - L51109WB1983PLC035844

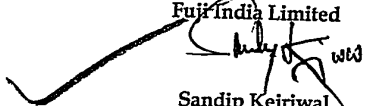
Statement of Standalone Audited Results for the Quarter and year ended 31/03/2024 (₹ in '00)

Sl. No.	Particulars	Quarter ended			Year ended	
		31/03/2024	31/12/2023	31/03/2023	31/03/2024	31/03/2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income					
1	Revenue From Operations	-	-	-	-	-
2	Other Income	1293.73	1771.52	2089.80	5591.85	7822.78
3	Total income from Operations (net)	1293.73	1771.52	2089.80	5591.85	7822.78
4	Expenditure					
(a)	Purchase of traded goods	-	-	-	-	-
(b)	Employee benefits expense	275.00	210.00	265.00	750.00	705.00
(c)	Finance cost	299.91	318.69	2.71	1268.05	8.61
(d)	Depreciation and amortisation expense	1638.80	1638.80	-	6555.21	-
(e)	Other expenses	7607.05	381.18	1557.02	11014.58	3307.85
	Total Expenses	9820.76	2548.67	1824.73	19587.84	4021.46
5	Profit/(Loss) before exceptional and extraordinary items and tax(3-4)	(8527.03)	(777.15)	265.07	(13995.99)	3801.32
6	Exceptional Items					
7	Profit/(Loss) before extraordinary items and tax (5-6)	(8527.03)	(777.15)	265.07	(13995.99)	3801.32
8	Extraordinary Items	-	-	-	-	-
9	Profit/(Loss) before tax(7-8)	(8527.03)	(777.15)	265.07	(13995.99)	3801.32
10	Tax Expense					
a)	Current Tax	-	-	30.36	-	593.01
b)	Deferred Tax	(215.12)	(215.12)	-	(860.49)	-
c)	Income Tax for earlier years	-	-	-	-	-
	Total Tax Expense	(215.12)	(215.12)	30.36	(860.49)	593.01
11	Net Profit for the Period[9-10]	(8311.90)	(562.03)	234.71	(13135.50)	3208.31
12	Other Comprehensive Income					
(i)	Items that will not be reclassified to Profit or Loss	-	-	-	-	-
(ii)	income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-
13	Total Comprehensive income/ (loss) for the period(11-12)	(8311.90)	(562.03)	234.71	(13135.50)	3208.31
14	Paid -up equity share capital (face value Rs 10 each)	24750.00	24750.00	24750.00	24750.00	24750.00
	Reserve excluding revaluation Reserve and OCI Reserve as per Balance Sheet	47828.75	56078.15	60901.75	47828.75	60901.75
15	Rs 10 per equity share (not annualised)					
(i)	Basic : (in Rs)	(3.36)	(0.23)	0.09	(5.31)	1.30
(ii)	Diluted : (in Rs)	(3.36)	(0.23)	0.09	(5.31)	1.30

Note:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13.05.2024
- This statements has been prepared in accordance with the Companies (Indian Accounting Standards)Rules, 2015(Ind AS) prescribed under Section 133 of the companies Act 2013and other recognised accounting practices and policies to the extent applicable.
- As a Company Business activity falls within a single significant business segment so no separate segment information is enclosed.
- Figures of the previous period have been regrouped and reclassified wherever necessary, to correspond with classification of figures for current period.

For and on behalf of the Board of
Fuji India Limited


Sandip Kejriwal
Managing Director, DIN: 00180659

Place: Kolkata
Date: 13.05.2024