

A K BARMAN & ASSOCIATES

Chartered Accountants

85 Lenin Sarani, Kolkata – 700013

Transit Office: 109/1/H Ultadanga Main Road, Kolkata – 700067

INDEPENDENT AUDITOR'S REPORT

To The Board of Directors of M/s Exdono Limited

Report on the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **Exdono Limited** ("the Company"), for the quarter ended March 31, 2024, and the year to date results for the period from 1Apr23 to 31Mar24, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results

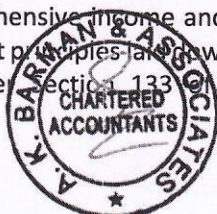
- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2024, as well as the year to date results for the period from April 01, 2023 to March 31, 2024.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Standalone Financial Statements

These standalone quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under section 133 of the Act read with relevant rules issued



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thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

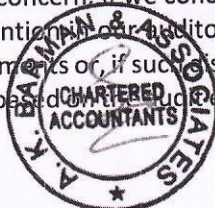
The Board of Directors are also responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our



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auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

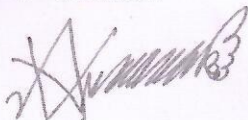
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For A K Barman and Associates

Chartered Accountants

FRN – 316190E



Anjan Kumar Barman

Partner

MRN – 052949

UDIN – 24052949BKABVR1034

Date: 10.05.2024

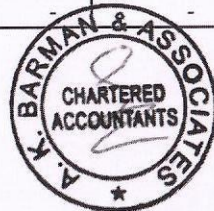
EXDONO LTD

2 N C Dutta Sarani, 7th Floor, Unit No 7, Kolkata - 700001

Part I

Statement of Standalone Unaudited Results for the quarter and 3 months ended 31.03.2024

Particulars	Quater ended 31March24	Quater ended 31Dec 23	Quater ended 31 March 23	current F.Y ended march 31st 2024	F.Y ended march 31st 2023
	Audited	Unaudited	Unaudited	Audited	Audited
1. Income from Operations					
a. Net Sales / Income from Operations	1.20	1.20	1.20	4.80	4.80
b. Other Operating Income	-	-	-	-	-
Total Income from Operations	1.20	1.20	1.20	4.80	4.80
2. Expenses					
a. Cost of Materials consumed	-	-	-	-	-
b. Purchase of stock in trade	-	-	-	-	-
c. Change in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-
d. Employee benefit expenses	0.64	0.73	0.75	2.33	1.74
f. Other expenses	1.10	0.28	1.17	1.58	2.30
Total Expenses	1.74	1.02	1.92	3.91	4.04
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(0.54)	0.18	(0.72)	0.89	0.76
4. Other Income	-	-	-	-	-
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(0.54)	0.18	(0.72)	0.89	0.76
6. Finance Costs	-	-	-	-	-



For EXDONO LIMITED

J. K. Agarwal
Director

7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	(0.54)	0.18	(0.72)	0.89	0.76
8. Exceptional Items					
9. Profit / (Loss) from ordinary activities before tax (7 + 8)	(0.54)	0.18	(0.72)	0.89	0.76
10. Tax Expenses	0.75			0.78	0.18
11. Net Profit / (Loss) from ordinary activities after tax (9 - 10)	(1.30)	0.18	(0.72)	0.11	0.57
12. Extraordinary items (net of tax expense _____ Lakhs)	-	-	-	-	-
13. Net Profit / (Loss) for the period (11+12)	(1.30)	0.18	(0.72)	0.11	0.57
14. Share of Profit / (loss) of associates *	-	-	-	-	-
15. Minority Interest*	-	-	-	-	-
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	(1.30)	0.18	(0.72)	0.11	0.57
17. Paid-up equity share capital (Face Value of the Share shall be indicated)	20.00	20.00	20.00	20.00	20.00
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting	(14.43)	(14.43)	(14.43)	(14.29)	(14.43)



For EXDONO LIMITED

F. Ksh. Agarwal.
Director

19. i. Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):					
a. Basic	(0.65)	0.09	(0.36)	0.06	0.29
b. Diluted	(0.65)	0.09	(0.36)	0.06	0.29
19. ii. Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):					
a. Basic	(0.65)	0.09	(0.36)	0.06	0.29
b. Diluted	(0.65)	0.09	(0.36)	0.06	0.29

Note: Considering the small effect of taxation and overlapping nature of expenses, tax provisions are done only in last quarterly basis.

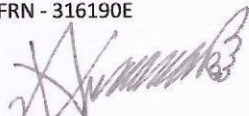
In terms of our audit report attached hereto.

For Exdono Limited

For A K Barman & Associates

Chartered Accountants

FRN - 316190E



Anjan Kumar Barman

Partner

MRN - 052949

UDIN- 24052949BKABVR1034

DATE: 10.05.2024



For EXDONO LIMITED



Director

