



# ACCUVANT ADVISORY SERVICES LIMITED

To

**METROPOLITIAN STOCK EXCHANGE OF INDIA LIMITED**  
Building A, Unit 205(A), 2nd floor,  
Piramal Agastya Corporate Park,  
LBS Road, Kurla (West),  
Mumbai-400070

**Sub: Outcome of the Board meeting dated 30.05.2023**

Dear Sir,

With reference to the above captioned subject, it is to inform you that following are the outcome of the Board Meeting held today i.e. on 30<sup>th</sup> May, 2023 at 03:30 P.M. and concluded at 04:00 P.M. at the registered office of the Company.

1. The Board considered and approved the Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2023.
2. The Board reviewed and took on record the Auditor's Report on the Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2023.

Please find enclosed herewith the Copies of the following:

1. Audited Financial Results of the Company for the quarter and Year ended 31<sup>st</sup> March, 2023.
2. Auditor's Report on the Audited Financial Results of the Company for the quarter and Year ended 31<sup>st</sup> March, 2023.
3. Declaration that the Audit Report does not contain any modified opinion on Annual Financial Results for financial year ended 31<sup>st</sup> March, 2023.

This is for your kind information and record please.

Thanking You.

For ACCUVANT ADVISORY SERVICES LIMITED

*D.N. Shah*

**Dharmik Narendrakumar Shah**  
Designation: Whole-Time Director  
DIN: 06839008  
Address: B/2, Swapnil Apartment,  
VishwaKunj, Char Rasta, Paldi,  
Ahmedabad-380007, Gujarat

Date: 30.05.2023  
Place: Ahmedabad



CIN NO. 74110GJ1989PLC095113 • GSTIN- 24AADC15169A1ZX

E/289, Sobo Centre, Gala Gymkhana Road, South Bopal, Ahmedabad-380058.  
 +9179 4037 1612 accuvant.advisory@gmail.com www.accuvantadvisory.com

**ACCUVANT ADVISORY SERVICES LIMITED**  
(Formerly known as INTERACT LEASING AND FINANCE LIMITED)  
CIN: L74110GJ1989PLC095113

**BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2023**

Sr. No.	Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
	<b>ASSETS</b>			
(1)	<b>Non Current Assets</b>			
(a)	Property, Plant and Equipment and Intangible Assets			
	(i) Property, Plant and Equipment	3	1,47,610	96,956
	(ii) Capital work-in-progress	4	3,05,00,000	3,05,00,000
(b)	Other Intangible assets		-	-
(c)	Financial Assets			
	(i) Investments	5	45,00,000	45,00,000
	(ii) Trade receivables		-	-
	(iii) Loans	6	5,81,94,881	4,47,86,091
	(iv) Others		-	-
(d)	Deferred Tax Assets (net)	10	2,232	2,610
(e)	Other non current assets		-	-
	<b>Total Non Current Assets</b>		<b>9,33,44,723</b>	<b>7,98,85,657</b>
(2)	<b>Current assets</b>			
(a)	Inventories		-	-
(b)	Financial Assets			
	(i) Investments		-	-
	(ii) Trade receivables	7	10,80,000	27,54,000
	(iii) Cash and cash equivalents	8	16,85,026	3,42,768
	(iv) Loans		-	-
	(v) Other Financial Assets		-	-
(c)	Other current assets	9	10,13,013	6,98,294
	<b>Total Current Assets</b>		<b>37,78,039</b>	<b>37,95,062</b>
	<b>Total Assets :</b>		<b>9,71,22,762</b>	<b>8,36,80,719</b>
	<b>EQUITY AND LIABILITIES</b>			
	<b>EQUITY</b>			
(a)	Equity Share capital	11	6,78,75,000	6,78,75,000
(b)	Other Equity	12	1,33,70,144	1,18,55,719
	<b>Total Equity</b>		<b>8,12,45,144</b>	<b>7,97,30,719</b>
	<b>LIABILITIES</b>			
(1)	<b>Non Current liabilities</b>			
(a)	Financial Liabilities			
	(i) Borrowings	13	1,00,93,867	-
(b)	Deferred tax liabilities (net)	10	-	-
(c)	Other non-current liabilities		-	-
	<b>Total Non Current Liabilities</b>		<b>1,00,93,867</b>	<b>-</b>
(2)	<b>Current liabilities</b>			
(a)	Financial Liabilities			
	(i) Borrowings		-	-
	(ii) Trade payables		-	-
	- Due to Micro and Small Enterprises		-	-
	- Due to others	14	34,10,906	20,15,193
	(iii) Other financial liabilities	15	13,79,672	12,88,183
(b)	Other current liabilities	16	3,51,642	2,22,868
(c)	Short Term Provisions	17	6,41,530	4,23,756
	<b>Total Current Liabilities</b>		<b>57,83,750</b>	<b>39,50,000</b>
	<b>Total Equity and Liabilities :</b>		<b>9,71,22,762</b>	<b>8,36,80,719</b>

**Significant Accounting Policies**

2

The accompanying Notes form an integral part of these Financial Statements.  
As per our report of even date attached

For N K Aswani & Co  
Chartered Accountants  
FRN: 100738W

CA. N.K. Aswani  
Proprietor  
M. No. 033278



For and On behalf of the Board of Directors  
Accuvant Advisory Services Limited  
CIN: L74110GJ1989PLC095113

D.M. Shah  
Dharmik Shah  
Director  
DIN: 06839008

R.K. Joshi  
Kamlesh Joshi  
Director  
DIN: 05141194

Vina Joshi  
CFO

UDIN: 23033278BGWJIC2738

Place: Ahmedabad  
Date: 30.05.2023

Place: Ahmedabad  
Date: 30.05.2023

**ACCUVANT ADVISORY SERVICES LIMITED**  
(Formerly known as INTERACT LEASING AND FINANCE LIMITED)  
CIN: L74110GJ1989PLC095113

**STATEMENT OF PROFIT & LOSS FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2023**

(Amount in Rs.)

Sr. No.	Particulars	Note No.	Year ended 31st March, 2023	Year ended 31st March, 2022
I	Revenue from Operations	18	40,00,000	33,00,000
II	Other Income	19	40,65,738	25,64,977
III	Total Income (I +II)		80,65,738	58,64,977
IV	<u>Expenses:</u>			
	Professional Fees Paid for Services		24,00,000	25,00,000
	Purchases of Stock-in-Trade		-	-
	Changes in Inventories of Finished goods, Stock-in-Trade and Work-in-progress	20	-	-
	Employee Benefits Expense	21	6,84,000	7,48,000
	Finance Costs	22	3,11,425	33,096
	Depreciation and Amortization Expense	3	30,454	29,706
	Other Expenses	23	24,83,859	9,67,396
	Total Expenses (IV)		59,09,738	42,78,198
V	Profit before tax ( III- IV )		21,56,000	15,86,779
VI	<u>Tax expense :</u>			
	(1) Current Tax	24	6,41,197	4,23,756
	(2) Deferred Tax		378	(1,954)
VII	Profit for the period (V -VI)		15,14,425	11,64,977
VIII	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss		-	-
	B (i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
	Sub-total		-	-
IX	Total Comprehensive Income for the period (VII + VIII) (Comprising Profit and Other Comprehensive Income for the period)		15,14,425	11,64,977
X	Earnings per equity share (Face Value of Rs. 10/- each) Basic & Diluted	25	0.22	0.17

**Significant Accounting Policies**

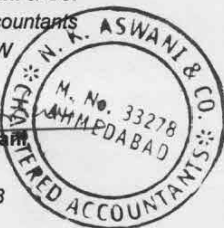
2

The accompanying Notes form an integral part of these Financial Statements.  
As per our report of even date attached

For N K Aswani & Co.

Chartered Accountants  
FRN: 100738W

*D.K. Aswani*  
CA. N.K. Aswani  
Proprietor  
M. No. 033278



For and On behalf of the Board of Directors of  
Accuvant Advisory Services Limited  
CIN: L74110GJ1989PLC095113

*D.M. Shah*  
Dharmik Shah  
Director  
DIN: 06839008

*K.K. Joshi*  
Kamlesh Joshi  
Director  
DIN: 05141194

*Vina Joshi*  
Vina Joshi  
CFO

UDIN: 23033278BGVWJIC2738

Place: Ahmedabad

Date: 30.05.2023

Place: Ahmedabad

Date: 30.05.2023

**ACCUVANT ADVISORY SERVICES LIMITED**  
(Formerly known as INTERACT LEASING AND FINANCE LIMITED)

CIN: L74110GJ1989PLC095113

**Statement of Cash Flows for the year ended 31st March, 2023**

(Amount in Rs.)

	Year ended 31st March, 2023	Year ended 31st March, 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
<b>Net Profit before Tax as per Statement of Profit and Loss</b>	21,56,000	15,86,779
Adjustment for		
<u>Less :</u>		
Interest and Finance Income	40,61,166	(25,64,974)
<u>Add :</u>		
Finance Costs	3,11,425	33,096
<b>Operating Profit Before Working Capital Changes</b>	65,28,591	(9,45,099)
<b>(Increase) / Decrease in Current Assets</b>		
Trade Receivables	16,74,000	(5,99,200)
Inventories	-	-
Other Current Assets	(3,14,719)	13,29,776
Deferred Tax Assets	378	(1,954)
<b>Increase / (Decrease) in Current Liabilities</b>		
Trade Payable	14,87,202	(11,64,294)
Other Current Liabilities	1,28,774	(1,61,044)
Short Term Provisions	2,17,774	(15,58,080)
<b>Cash Generated From Operations</b>		
Direct Taxes Paid	6,41,575	4,21,802
<b>NET CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES (A)</b>	90,80,426	(35,21,697)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Fixed Asset	(50,654)	(74,870)
Long Term Loans and Advances	(1,34,08,790)	26,11,832
Interest and Finance Income	(40,61,166)	25,64,974
Other Non Current Assets	-	-
Non-Current Investments	-	-
<b>NET CASH INFLOW / (OUTFLOW ) FROM INVESTING ACTIVITIES (B)</b>	(1,75,20,610)	51,01,935
<b>C. CASH FLOW USED IN FINANCING ACTIVITIES:</b>		
Newly taken/(Repayment) of Long Term Borrowings	1,00,93,867	(15,00,000)
Interest and Finance Charges paid	(3,11,425)	(33,096)
<b>NET CASH INFLOW / (OUTFLOW ) FROM FINANCING ACTIVITIES (C)</b>	97,82,442	(15,33,096)
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	13,42,258	47,143
<b>Add : Cash and Cash Equivalents balance as at 1st April 2022</b>	3,42,768	2,95,625
<b>Cash and Cash Equivalents as at 31st March 2023</b>	16,85,026	3,42,768

Figures in bracket indicates cash outflow.

The accompanying Notes form an integral part of these Financial Statements.

As per our report of even date attached.

For N K Aswani & Co.

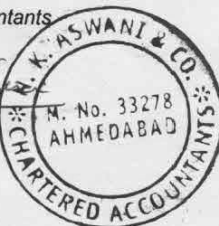
Chartered Accountants

FRN: 100738W

CA. N.K. Aswan

Proprietor

M. No. 033278



For and On behalf of the Board of Directors of  
Accuvant Advisory Services Limited

*D.N. Shah*

Dharmik Shah  
Director  
DIN: 06839008

*R.K. Joshi*

Kamlesh Joshi  
Director  
DIN: 05141194

*Vina Joshi*  
CFO

UDIN: 23033278B4WJIC2738

Place: Ahmedabad

Date: 30.05.2023

Place: Ahmedabad

Date: 30.05.2023



*N. K. Aswani & Co.*

CHARTERED ACCOUNTANTS

701/A Block, Wall Street-2, Opp. Orient Club, Nr. Gujarat College Crossing, Ellisbridge, Ahmedabad-6.  
Ph.: 26402552, 48982552 E-mail : narainkaswani@yahoo.co.in

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

To,  
The Board of Directors of  
**ACCUVANT ADVISORY SERVICES LIMITED**  
(Formerly known as **INTERACT LEASING AND FINANCE LIMITED**)

**Report on the Audit of the Financial Results**

**Opinion**

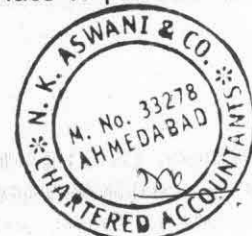
We have audited the accompanying financial Results of **ACCUVANT ADVISORY SERVICES LIMITED (formerly known as INTERACT LEASING AND FINANCE LIMITED)** ("the Company"), for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("financial results"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the 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 applicable accounting standards and other accounting principles generally accepted in India, of the Net Profit and other financial information for the year ended March 31, 2023.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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 opinion on the financial results.



## **Management's Responsibility for the Financial Results**

The financial results have been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the financial results that give a true and fair view of the net profit/loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 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 of the company are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results 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 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 financial results, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the



company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results 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.

#### Other Matter

The financial results include the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For, NK Aswani & Co.**

Chartered Accountants

FRN: 100738W

*Dr. N.K. Aswani*

**CA. N.K. Aswani**

Proprietor

M. No. 033278

UDIN: 23033278B04WJIC2738



**Place: Ahmedabad**

**Date: 30<sup>th</sup> May, 2023**

**ACCUVANT ADVISORY SERVICES LIMITED**  
**(Formerly known as INTERACT LEASING AND FINANCE LIMITED)**  
**Disclosure of Related Party Transactions for the Year ended 31st March, 2023**

Related party disclosures under Indian Accounting Standard Ind AS 24 :

(i)	Persons having Substantial Interest
1	N.A.
(ii)	Enterprise in Which Key management personal, and their Relatives have significant influence
1	N.A.
(iii)	Key Management Personnel :
1	Mr. Dharmik N. Shah, Director
2	Mr. Kamlesh K. Joshi, Director
3	Mr. Kaushal Kashyap, Director
4	Ms. Vinaben K. Joshi, CFO

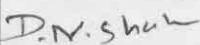
Disclosures of Transactions between the Company and Related Parties and the status of outstanding balances as on 31st March, 2023 (On Half Yearly Basis):


Sr. No.	Nature of Transaction	Holding Company	Enterprise in Which Key management personal, and their Relatives have significant influence	Management Personnel				Total	
					Short Term Employee Benefits	Post-Employment Benefits	Other Long-Term Benefits		
1	Loan Taken								
	(Previous Year)								
2	Loan Repaid								
	(Previous Year)								
3	Interest on Loan Taken								
	(Previous Year)								
	<b>GRAND TOTAL</b>								
	(Previous Year)								
	Balance Outstanding at the year end (Receivable)								
	(Previous Year)								
	Balance Outstanding at the year end (Payable)								
	(Previous Year)								
4	Key Management Personnel Compensation								
	Mr. Kamlesh K. Joshi, Director				36,000	-	-	-	36,000
	Mr. Kaushal Kashyap, Director				60,000	-	-	-	60,000
	Ms. Vinaben K. Joshi, CFO				48,000	-	-	-	48,000
	<b>Total:</b>				<b>1,44,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,44,000</b>

Disclosures in respect of transactions which are more than 10% of the total transactions of the same type with related parties during the year:

Sr. No.	Description	Related Parties	Half Year ended	Half Year ended
			31st March, 2023	31st March, 2022
1	Loan Taken			
2	Loan Repaid			
3	Interest Paid			
			NIL	

For and On behalf of the Board of Directors of  
Accuvant Advisory Services Ltd.

  
Dharmik Shah  
Director  
DIN: 06839008

  
Vina Joshi  
CFO

Place: Ahmedabad  
Date: 30.05.2023

**ACCUVANT ADVISORY SERVICES LIMITED**

CIN: L74110GJ1989PLC095113

Registered Office: 289, Sobo Centre South Bopal, Taluka Daskroi, Ahmedabad- 380058

Email ID: accuvant.advisory@gmail.com, Website: accuvantadvisory.com

Phone: +917940371612

**Statement of Audited Financial Results for the Quarter ended 31.03.2023**

**Part I**

**(Amount in Rs. and in Lakhs)**

Particulars	3 months ended (31/03/2023)	Preceding 3 months ended (31/12/2022)	Corresponding 3 months ended in the previous year (31/03/2022)	Year to date figures for the Current year ended (31/03/2023)	Year to date figures for the previous year ended (31/03/2022)
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>I. Revenue from Operations</b>	40.00	-	18.00	40.00	33.00
<b>II. Other Income</b>	8.75	13.09	3.05	40.65	25.65
<b>III. Total Revenue</b>	<b>48.75</b>	<b>13.09</b>	<b>21.05</b>	<b>80.65</b>	<b>58.65</b>
<b>IV. Expenses:</b>					
Cost of Materials consumed	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-
Changes in inventories of finished goods	-	-	-	-	-
Work-in-progress and stock-in-trade	-	-	-	-	-
Employee benefits expense	1.95	2.67	1.96	7.80	8.44
Finance Cost	3.11	-	0.28	3.11	0.33
Depreciation and amortisation expense	0.30	-	0.30	0.30	0.30
Other Expenses	39.65	6.51	28.15	47.88	33.71
<b>Total Expenses</b>	<b>45.01</b>	<b>9.18</b>	<b>30.69</b>	<b>59.09</b>	<b>42.78</b>
<b>V. Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>3.74</b>	<b>3.91</b>	<b>(9.64)</b>	<b>21.56</b>	<b>15.87</b>
<b>VI. Exceptional Items</b>	-	-	-	-	-
<b>VII. Profit/ (Loss) before tax (V-VI)</b>	<b>3.74</b>	<b>3.91</b>	<b>(9.64)</b>	<b>21.56</b>	<b>15.87</b>
<b>X. Tax Expenses:</b>					
(1) Current Tax	6.42	-	4.24	6.41	4.24
(2) Deferred Tax	0.01	-	(0.01)	0.01	(0.01)
<b>XI. Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>(2.69)</b>	<b>3.91</b>	<b>(13.88)</b>	<b>15.14</b>	<b>11.64</b>
<b>XII. Profit/ (Loss) from discontinuing operations</b>	-	-	-	-	-
<b>XIII. Tax expenses from discontinuing operations</b>	-	-	-	-	-
<b>XIV. Profit/ (loss) from discontinuing operations (after tax) (XII-XIII)</b>	-	-	-	-	-
<b>XV. Profit/ (Loss) for the period (XI-XIV)</b>	<b>(2.69)</b>	<b>3.91</b>	<b>(13.88)</b>	<b>15.14</b>	<b>11.64</b>
<b>Other Comprehensive Income</b>					
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
<b>Total Comprehensive Income for the period (XIII + XIV)</b> <b>(Comprehensive profit (loss) and Other Comprehensive Income for the period)</b>	-	-	-	-	-
<b>Earning per Equity Share (for continuing operations) :</b>					
(i) Basic	(0.04)	0.06	(0.20)	0.22	0.17
(ii) Diluted	(0.04)	0.06	(0.20)	0.22	0.17
<b>Earning per Equity Share (for discontinued operations) :</b>					
(i) Basic	-	-	-	-	-
(ii) Diluted	-	-	-	-	-
<b>Earning per Equity Share (for discontinued and continuing operations) :</b>					
(i) Basic	(0.04)	0.06	(0.20)	0.22	0.17
(ii) Diluted	(0.04)	0.06	(0.20)	0.22	0.17

**Notes**

\* The figures for the quarter ended March 31, 2023 and the corresponding quarter ended in the previous year as reported in standalone financial results are the balancing figures b/w the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant Financial Year.

- The above Financial results have been reviewed by the Audit Committee & approved by The Board of Directors at their meeting held on 22<sup>nd</sup> May, 2023.
- The company does not have more than one reportable segment in line with the Accounting Standards (AS-17)- segment Reporting' issued by the Institute of Chartered Institute of Chartered Accountants of India.
- The previous period financial figures have been regrouped/rearranged wherever necessary to make them comparable.
- The Columns having nil particulars have been excluded.
- The Company has considered the possible effect that may result from the global health pandemic relating to COVID-19 on its Operations. Management believes that it has taken external and internal risks into account for assessing the possible impact of COVID 19 on various elements of its financial results, including its liquidity position and the recoverability of assets. However, the impact assessment of COVID 19 is a continuing process, given the uncertainties associated with its nature and duration. The Company will continue to monitor any material changes to future economic conditions and the consequent impact on its business, if any.

The reconciliation of net profit or loss reported in accordance with Indian GAAP for the quarter and year ended March 31, 2023 to total comprehensive income in accordance with Ind AS is given below:

Particulars	( In lacs. )	( In lacs. )
	Year ended 31 March 2023	Year ended 31 March 2022
Net profit/ (loss) as per Previous GAAP (Indian GAAP)	15.14	11.64
Difference on account of revenue recognition net of related costs	-	-
Income tax adjustments on the above adjustments	-	-
Net profit after tax as per IND AS	15.14	11.64
Other comprehensive income	-	-
Total Comprehensive Income as per IND AS	15.14	11.64

For Accuvant Advisory Services Limited

*D. N. Shah*

Name: Dharmik Narendrakumar Shah

Designation: Director

DIN: 06839008

Date: 30.05.2023

**ACCUVANT ADVISORY SERVICES LIMITED**

CIN: L65910GJ1989PLC095113

Registered Office: 289, Sobo Centre South Bopal, Taluka Daskroi, Ahmedabad- 380058

Email ID: accuvant.advisory@gmail.com, Website: accuvantadvisory.com

Phone: +917940371612

**Statement of Assets and Liabilities as at 31.03.2023****(Amount in Rs. and in lakhs)**

Particulars	As at (Current year end) (31/03/2023)	As at (Previous year end) (31/03/2022)
<b>A ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	306.48	305.97
(b) Goodwill on consolidation *	-	-
(c) Non-current investments	45.00	45.00
(d) Deferred tax assets (net)	0.02	0.03
(e) Long-term loans and advances	581.95	447.86
(f) Other non-current assets	-	-
<b>Sub-total - Non-current assets</b>	<b>933.45</b>	<b>798.86</b>
<b>2. Current assets</b>		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade receivables	10.80	28.27
(d) Cash and cash equivalents	16.85	3.43
(e) Short-term loans and advances	-	-
(f) Other current assets	10.13	6.98
<b>Sub-total - Current assets</b>	<b>37.78</b>	<b>38.68</b>
<b>Total -Assets</b>	<b>971.23</b>	<b>837.54</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1. Shareholders' funds</b>		
(a) Share capital	678.75	678.75
(b) Reserves and surplus	133.70	118.56
(c) Money received against share warrants	-	-
<b>Sub-total - Shareholders' funds</b>	<b>812.45</b>	<b>797.31</b>
<b>2. Share application money pending allotment</b>	-	-
<b>3. Minority interest *</b>	-	-
<b>4. Non-current liabilities</b>		
(a) Long-term borrowings	100.94	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
<b>Sub-total - Non-current liabilities</b>	<b>100.94</b>	-
<b>5. Current liabilities</b>		
(a) Short-term borrowings	-	-
(b) Trade payables	47.90	33.76
(c) Other current liabilities	3.52	2.23
(d) Short-term provisions	6.42	4.24
<b>Sub-total - Current liabilities</b>	<b>57.84</b>	<b>40.23</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>971.23</b>	<b>837.54</b>
*Applicable in the case of consolidated statement of assets and Liabilities		

For Accuvant Advisory Services Limited

*D.N. Shah*

Name: Dharmik Narendrakumar Shah

Designation: Director

DIN: 06839008

Date: 30.05.2023



# ACCUVANT ADVISORY SERVICES LIMITED

## TO WHOM SO EVER IT MAY CONCERN

In accordance with the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2016, I, Dharmik Narendrakumar Shah (DIN: 06839008), residing at B/2, Swapnil Apartment, VishwaKunj Char Rasta, Paldi, Ahmedabad-380007, Gujarat, Director of **M/s Accuvant Advisory Services Limited**, do hereby declare and state that the audit report do not contain any modified opinion on Annual Financial Results for the Financial Year ended 31.03.2023.

**For ACCUVANT ADVISORY SERVICES LIMITED**  
(Formerly known as Interact Leasing and Finance Limited)

*D. M. Shah*

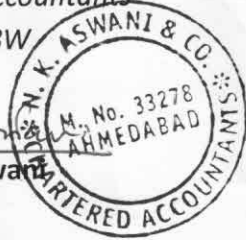
**Dharmik Narendrakumar Shah**  
**DIN: 06839008**  
**Address: B/2, Swapnil Apartment,**  
**VishwaKunj, Char Rasta, Paldi,**  
**Ahmedabad - 380007, Gujarat**



**Date: 30<sup>th</sup> May, 2023**  
**Place: Ahmedabad**

**For N K Aswani & Co.**  
*Chartered Accountants*  
**FRN: 100738W**

*N. K. Aswani*  
**CA N. K. Aswani**  
**Proprietor**  
**M. No. 033278**



**Date: 30<sup>th</sup> May, 2023**  
**Place: Ahmedabad**

**CIN NO. 74110GJ1989PLC095113 • GSTIN- 24AADC15169A1ZX**

**E/289, Sobo Centre, Gala Gymkhana Road, South Bopal, Ahmedabad-380058.**

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