



CIN : L99999MH1983PLC029321

Viksit Engineering Limited

Regd. Office : Room No. 1-2, Kapadia Chambers, 51, Bharuch Street,
Masjid Bunder (E) Mumbai - (MH.) - 400 009
Ph. : (022) 66150223, E-mail : investor_viksit@yahoo.in, Website : www.viksit.in

VEL/BSE/2023-24/Q4

28th May, 2024

To,
BSE Limited,
1st Floor, New Trading Ring
Rotunda Building, P.J Towers,
Dalal Street, Fort,
Mumbai - 400001

Scripcode-506196

Sub: Audited Financial Results of Viksit Engineering Limited ('the Company') for the quarter and year ended March 31, 2024.

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements Regulations), 2015 ['SEBI (LODR) Regulations, 2015']

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, this is to inform you that the suspended Board of Directors, at its meeting held on Tuesday, May 28, 2024 chaired by Shri Dinesh Kumar Deora, Resolution Professional has inter alia, considered and approved the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2024.

Accordingly, we are enclosing:

- a) Independent Auditor's Report on Financial Results of the Company for the quarter and financial year ended March 31, 2024 issued by M/s. AKB Jain and Co. Chartered Accountants;
- b) A Copy of the Audited Financial Results of the Company for the quarter and financial year ended March, 31, 2024 in specified format signed by Shri Raghunandan Khandelwal - Managing Director and CFO and member of the suspended Board, and by Shri Dinesh Kumar Deora - Resolution Professional of the Company while exercising the powers of the Board of Directors of the Company, which has been



CIN : L99999MH1983PLC029321

Viksit Engineering Limited

Regd. Office : Room No. 1-2, Kapadia Chambers, 51, Bharuch Street,
Masjid Bunder (E) Mumbai - (MH.) - 400 009
Ph. : (022) 66150223, E-mail : investor_viksit@yahoo.in, Website : www.viksit.in

conferred upon him in terms of the provisions of Section 17 of the Insolvency and Bankruptcy Code, 2016.

- c) A declaration for unmodified opinion pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulation, 2015.

Note: Shri Dinesh Kumar Deora (IBBI registration number: IBBI/PA-002/IP-N00958/2020-2021/13041) has approved these financial statements without prejudice and without any guarantee of the accuracy, adequacy, correctness, completeness or reliability of the financial statements. It is important to note that such approval by the Resolution Professional of these financial statements is to comply with the provisions of the Insolvency and Bankruptcy Code, 2016 and this without prejudice to the rights and contentions of the Resolution Professional under applicable laws and the Resolution Professional reserves/retains his right to file avoidance transactions under Section 43, 45, 66, and 50 of the Code at a later date and that such approval of these financial statements shall not be in conflict with such proceedings that may be initiated before relevant court/tribunal.

Kindly take the same on your record.

Thanking you,

Yours Faithfully,

**For Viksit Engineering Limited
(Company Under Corporate Insolvency Resolution Process)**

CHANDNI KHATRI
Digitally signed by
CHANDNI KHATRI
Date: 2024.05.28
20:09:07 +05'30'

**Chandni Khatri
Company Secretary
Membership No. A67132
Encl.: As above**

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

To
The Resolution Professional
M/S Viksit Engineering Limited,
(A Company under Corporate Insolvency Resolution Process (CIRP))

Report on the audit of Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **M/s Viksit Engineering Limited** ("the Company") for the quarter ended March 31, 2024 and for the year ended March 31, 2024 (the "statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (the Listing Obligations 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 statement:

- i. is presented in accordance with the requirements of the listing regulations in this regard; and
- ii. gives 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 comprehensive income and other financial information of the company for the quarter ended March 31, 2024 and for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's responsibilities for the financial results

This statement of financial results has been prepared on the basis of the annual financial statement and has been approved by the company's Resolution Professional. The Resolution Professional of the company are responsible for preparation and presentation of the statements that give a true and fair view of the net profit and other comprehensive income of the company and other financial information in accordance with the applicable Indian Accounting Standards prescribed under section 133 of the Act, read with the 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, Resolution Professional 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 Resolution Professional either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Resolution Professional are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for audit of the financial results

Our objectives are to obtain reasonable assurance about whether the financial results for the year ended March 31, 2024 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 this 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 annual 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 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 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 statement, including the disclosures, and whether the statement represents 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


- i) The statement includes the financial results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review, as required under the listing regulations. It is brought to the notice that the, limited review for the quarter ended on 30th June, 2023 and 30th September, 2023 of the company was not conducted by our firm, it was conducted by previous statutory auditor M/s S. Ramanand Aiyar & Co. (FRN-000990N).
- ii) We draw attention to the **Note No. 1** of the financial results, wherein, it has been provided that the Honourable NCLT, Mumbai bench has admitted the Corporate Insolvency Resolution Process (CIRP) against the company vide an order dated 08th December 2023. Pursuant to this order, the power of the Board of Directors was suspended and were exercisable by Shri Dinesh Kumar Deora, the interim resolution professional appointed by the Honourable NCLT who was consequently confirmed to be continue as a resolution professional (RP) by the committee of creditors in their meeting



held on 05th January 2024. In the view of ongoing Corporate Insolvency Resolution Process (CIRP) and suspension of power of Board of Directors and as explain to us the powers of adoption of this financial results vest with the resolution professional (RP) under the provision of IBC, 2016.

- iii) Further, we draw attention that, on account of CIRP being initiated as mentioned above, on account of continuous losses, on account of no regular operations of the Company and on account of companies net worth being eroded further, are the factors which has raised doubt whether the company will be continue as the going concern. However, the financial results have been prepared on the assumption that the company will continue as the going concern.
- iv) We draw attention to the line item of Investments (Non-Current) of the balance sheet and extraordinary items of the statement of profit and loss, of the financial results, wherein the company has provided/charged in the statement of Profit & Loss Account for the diminution in the value of investments by Rs. 84.55 lakhs during the current financial year.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C


RAHUL DEWANI
(Partner)
M. No: 435066
UDIN:24435066BKFOHK7087



Place: Bhopal
Date: 28.05.2024



Viksit Engineering Limited

CIN : L99999MH1983PLC029321

Regd. Office : Room No. 1-2, Kapadia Chambers, 51, Bharuch Street,
Masjid Bunder (E) Mumbai - (MH.) - 400 009
Ph. : (022) 66150223, E-mail : investor_viksit@yahoo.in, Website : www.viksit.in

Audited Financial Results for the quarter and year ended 31st March, 2024

S. No.	Particulars	(Amount in Lakhs except EPS)				
		QUARTER ENDED			YEAR ENDED	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	(Refer Notes to financial results)	Audited	Unaudited	Audited	Audited	Audited
1	Income from operations					
	(a) Net sales /Income from operations	139.64	-	-	139.64	-
	(b) Other operating income	-	-	-	-	-
	Total income from operations (net)	139.64	-	-	139.64	-
	Other income	-0.21	2.25	-	65.81	-
	Total Income	139.43	2.25	-	205.45	-
2	Expenses					
	(a) Cost of materials consumed	138.39	-	-	138.39	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Central Excise Duty	-	-	-	-	-
	(e) Employee benefits expense	7.20	2.80	1.58	14.16	1.58
	(f) Finance costs	-	-	9.90	-	12.38
	(g) Depreciation and amortisation expense	1.71	0.38	-	2.09	0.54
	(h) Other expenses	4.98	20.19	1.58	63.42	8.78
	Total Expenses	152.27	23.37	13.06	218.05	23.27
3	Profit / (Loss) from operations before exceptional items, extraordinary items and Tax (1-2)	(12.83)	(21.11)	(13.06)	(12.59)	(23.27)
4	Exceptional items	1.87	-	(0.29)	1.87	(0.29)
5	Profit / (Loss) from ordinary activities before extraordinary items and tax (3 + 4)	(10.96)	(21.11)	(13.35)	(10.73)	(23.56)
6	Extraordinary items	(84.55)	-	(534.94)	(84.55)	(534.94)
7	Profit / (Loss) from ordinary activities before tax (5 +6)	(95.51)	(21.11)	(548.29)	(95.28)	(558.50)
8	Tax expense					
	a) Current tax (net of MAT Credit)	-	-	-	-	-
	b) Income tax paid for earlier years	-	-	-	-	-
	c) Deferred tax	0.35	-	-1.68	0.35	1.71
	Sub total of 8 (a+b+c)	0.35	-	(1.68)	0.35	1.71
9	Net Profit / (Loss) for the period (7-8)	(95.86)	(21.11)	(549.97)	(95.63)	(560.22)
10	Other Comprehensive Income / (Loss)					
	- Items that will not be reclassified to profit or loss	-	-	-	-	-
	Re-measurement gains/(loss) on defined benefit plans	-	-	-	-	-
11	Total Comprehensive Income / (Loss) (9+10)	(95.86)	(21.11)	(549.97)	(95.63)	(560.22)
12	Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	24.90	24.90	24.90	24.90	24.90
13	Reserve excluding Revaluation Reserves	-	-	-	(126.02)	(30.38)
14	Earnings per equity share (before/after extraordinary item)					
	(of Rs. 10 /- each) (not annualised):					
	(a) Basic	(38.50)	(8.48)	(220.87)	(38.41)	(224.99)
	(b) Diluted	(38.50)	(8.48)	(220.87)	(38.41)	(224.99)

For VIKSIT ENGINEERING LIMITED
(Company under Corporate Insolvency Resolution Process)

Raghuhandan Khandelwal

Date: 28.05.2024
Place: Mumbai

Raghuhandan Khandelwal
Managing Director and CFO
DIN: 00401113

DINESH

KUMAR DEORA

Dinesh Kumar Deora
(Resolution Professional)
(IBBI Reg. No. IBBI/PA-002
/IP-N00958/2020-21/13041)

Digital signed by DINESH KUMAR DEORA
DN: cn=DINESH KUMAR DEORA, o=Viksit Engineering Limited, ou=Viksit Engineering Limited, email=DINESH.KUMAR.DEORA@ViksitEngineering.com, c=IN
Date: 2024.05.28 12:24:45 +05:30



Viksit Engineering Limited

CIN : L99999MH1983PLC029321

Regd. Office : Room No. 1-2, Kapadia Chambers, 51, Bharuch Street,
Masjid Bunder (E) Mumbai - (MH.) - 400 009
Ph. : (022) 66150223, E-mail : investor_viksit@yahoo.in, Website : www.viksit.in

Statement of Assets and Liabilities as at 31st March, 2024			
Particulars	As at		(in Lakhs)
	31.03.2024	31.03.2023	As at
ASSETS			
(1) Non-current Assets			
(a) Property, Plant and Equipment	17.45	1.33	
(b) Capital Work-In-Progress	-	-	
(c) Investment Property	-	-	
(d) Goodwill	-	-	
(e) Intangible assets	-	-	
(f) Intangible assets under development	-	-	
(g) Biological Assets other than bearer plants	-	-	
(h) Financial Assets			
(i) Investments	17.55	102.11	
(ii) Others	0.98	108.49	
(i) Deferred Tax Assets (Net)	0.33	0.68	
(j) Other non-current assets	-	-	
Total Non - Current Assets	36.31	212.61	
(2) Current Assets			
(a) Inventories	-	-	
(b) Financial Assets			
(i) Trade Receivables	81.74	-	
(ii) Cash & Cash Equivalents	71.63	1.37	
(c) Current Tax Assets (Net)	-	-	
(d) Other Current Assets	27.59	0.07	
Total - Current Assets	180.87	1.44	
TOTAL ASSETS	217.18	214.05	
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	24.90	24.90	
(b) Other Equity	(126.02)	(30.38)	
Total Equity	(101.12)	(5.48)	
LIABILITIES			
(1) Non-current Liabilities			
(a) Financial liabilities	-	-	
(b) Deferred Tax Liabilities (Net)	-	-	
(c) Other non-current liabilities	-	-	
Total Non - Current Liabilities	-	-	
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	110.00	110.00	
(ii) Trade Payables :-			
(A) Total outstanding dues of micro & Small enterprises	-	-	
(B) Total outstanding dues of creditors other than micro & Small enterprises	100.89	97.38	
(b) Other Current Liabilities	104.08	9.93	
(c) Provisions	3.32	2.23	
(d) Current tax liabilities (Net)	-	-	
Total - Current Liabilities	318.30	219.54	
TOTAL EQUITIES AND LIABILITIES	217.18	214.05	
The accompanying notes are integral part of the Financial results			

For VIKSIT ENGINEERING LIMITED
(Company under Corporate Insolvency Resolution Process)

Raghunandan Khandelwal

Date: 28.05.2024
Place: Mumbai

Raghunandan Khandelwal
Managing Director and CFO
DIN: 00401113

DINESH KUMAR
DEORA

Dinesh Kumar Deora
(Resolution Professional)
(IBBI Reg. No. IBBI/IPA-002
/IP-N00958/2020-21/13041)

Digital signed by DINESH KUMAR DEORA
DIN: 00401113
IP: 002/2020-21/13041
Date: 2024.05.28 16:07:07



Viksit Engineering Limited

CIN : L99999MH1983PLC029321

Regd. Office : Room No. 1-2, Kapadia Chambers, 51, Bharuch Street,
Masjid Bunder (E) Mumbai - (MH.) - 400 009
Ph. : (022) 66150223, E-mail : investor_viksit@yahoo.in, Website : www.viksit.in

Cash Flow Statement for the year ended 31st March, 2024

		(' in Lacs)	
		Year Ended 31.03.2024	Year Ended 31.03.2023
A.	Cash Flow from Operating Activities:		
a)	Net Profit before tax & Extraordinary Items	(95.28)	(558.50)
	Adjustement for:		
	Depreciation	2.09	0.54
	Interest	-	12.38
	Expenses written off	-	-
	Interest & Dividend Income	(62.47)	-
	Extraordinary Items	84.55	534.94
	Profit/Loss on Sale of Investments	(1.87)	0.29
	Profit/Loss on Sale of Fixed Assets	-	-
b)	Operating Profit before Working Capital Changes	(72.97)	(10.35)
	Adjustement for:		
	Increase/(Decrease) in Trade Payable	3.50	(1.69)
	Increase/(Decrease) in Other Current Liabilities	94.16	2.64
	Increase/(Decrease) in Provisions (Current)	1.10	8.91
	(Increase)/Decrease in Trade Receivables	(81.74)	-
	(Increase)/Decrease in Other Current Asset	(27.52)	(0.07)
		9.79	-
c)	Cash Generated from Operations	(83.48)	(0.56)
	Income Tax Paid (Net)	-	-
d)	Cash Flow before Extraordinary Items	(83.48)	(0.56)
	Extraordinary Items	-	-
	Net Cash from Operating Activities (A)	(83.48)	(0.56)
B.	Cash Flow from Investing Activities:		
	Interest/Dividend Received	-	-
	Purchase of Fixed Assets including Capital Work-in-Progress	(16.33)	-
	Purchase/Sale of Investment	-	-
	Loans Given	-	-
	(Purchase)/Sales of Fixed Assets	-	3.03
	Net Cash from Investing Activities (B)	(16.33)	3.03
C.	Cash Flow from Financing Activities:		
	Proceeds from Long Term Borrowings	-	-
	Repayment of Long Term Borrowings	-	-
	Net proceeds from Other Borrowings	-	-
	Increase in Share Capital	-	-
	Increase in Share Premium	-	-
	Loans Repaid	-	-
	Decrease in Liabilities	-	-
	Loans Taken	-	-
	Loans Repayment Received	-	-
	Decrease in Non Current Financial Assets	107.51	-
	Interest Paid/received	62.47	(12.38)
	Net Cash from Financing Activities (C)	169.97	-12.38
D.	Net Increase/(decrease) in Cash and Cash Equivalent (A+B+C)	70.16	-9.90
	Cash and Cash equivalent at the beginning of the year	1.37	11.27
	Cash and Cash equivalent at the end of the year	71.53	1.37
		70.16	-9.90

For VIKSIT ENGINEERING LIMITED
(Company under Corporate Insolvency Resolution Process)

Raghuhandan Khandelwal

Date: 28.05.2024
Place: Mumbai

Raghuhandan Khandelwal
Managing Director and CFO
DIN: 00401113

DINESH
KUMAR DEORA

Dinesh Kumar Deora
(Resolution Professional)
(IBBI Reg. No. IBBI/PA-002
/IP-N00958/2020-21/13041)

Digitally signed by DINESH KUMAR DEORA
DN: cn=DINESH KUMAR DEORA, o=Viksit Engineering Limited, email=dinesh.kumar.deora@viksit.in, c=IN
Reason: I am the Signer
Date: 2024.05.28 18:41:07 +05'30'



Viksit Engineering Limited

CIN : L99999MH1983PLC029321

Regd. Office : Room No. 1-2, Kapadia Chambers, 51, Bharuch Street,
Masjid Bunder (E) Mumbai - (MH.) - 400 009
Ph. : (022) 66150223, E-mail : investor_viksit@yahoo.in, Website : www.viksit.in

Notes to financial results-

- 1) Pursuant to petition filed by M/s. Epoch Mercantiles Private Limited (Financial Creditor) for resolution of an unresolved financial debt of Rs 1,19,90,000. (One Crore Nineteen Lakh Ninety Thousand Only), The Honorable Mumbai Bench vide its order dated December 8, 2023 has initiated the Corporate Insolvency Resolution Process against the Company under "Insolvency and Bankruptcy Code, 2016" and Mr. Dinesh Kumar Deora (IBBI Reg. No. IBBI/IPA-002/IP-N00958/2020-21/13041) was appointed as Interim Resolution Professional (IRP) with respect to the Company. Accordingly as per Section 17 of the Code, the powers of the Board has been suspended w.e.f. December 8, 2023. Committee of creditors in its meeting held on January 5, 2024 appointed Mr. Dinesh Kumar Deora (IBBI Reg. No. IBBI/IPA-002/IP-N00958/2020-21/13041) as Resolution Professional.
- 2) The above financial results were reviewed and approved by the resolution professional (RP).
- 3) The figures have been regrouped and / or rearranged wherever considered necessary.
- 4) The Company has only single Reportable Business Segment in terms of requirements of Accounting Standard-108.

For VIKSIT ENGINEERING LIMITED
(Company under Corporate Insolvency Resolution Process)

Date: 28.05.2024
Place: Mumbai

Raghunandan Khandelwal
Raghunandan Khandelwal
Managing Director and CFO
DIN: 00401113

DINESH
KUMAR DEORA
Dinesh Kumar Deora
(Resolution Professional)
(IBBI Reg. No. IBBI/IPA-002
/IP-N00958/2020-21/13041)

Digitally signed by DINESH KUMAR DEORA
DN: cn=DINESH KUMAR DEORA, o=VIKSIT ENGINEERING LIMITED, ou=VIKSIT ENGINEERING LIMITED, email=DINESH.KUMAR@VIKSIT.COM, c=IN
Date: 2024.05.28 18:41:44 +05'30'



CIN : L99999MH1983PLC029321

Viksit Engineering Limited

Regd. Office : Room No. 1-2, Kapadia Chambers, 51, Bharuch Street,
Masjid Bunder (E) Mumbai - (MH.) - 400 009

Ph. : (022) 66150223, E-mail : investor_viksit@yahoo.in, Website : www.viksit.in

28th May, 2024

To,
BSE Limited,
1st Floor, New Trading Ring
Rotunda Building, P.J Towers,
Dalal Street, Fort,
Mumbai – 400001.

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulation, 2015

I, Dinesh Kumar Deora, Resolution Professional of M/s Viksit Engineering Limited, hereby declare that the Statutory Auditors of the Company, M/s AKB Jain & Co., Chartered Accountant (Firm Registration No.: 003904C) have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2024.

This declaration is given in compliance to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 as amended by SEBI (LODR) (Amendments) Regulation, 2016 vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and Circular No. CIR/CFD/CMD/56/ 2016 dated 27th May, 2016.

Kindly take this information on your record.

Thanking You,
Yours faithfully

**For VIKSIT ENGINEERING LIMITED
(Company under Corporate Insolvency Resolution Process)**

DINESH KUMAR
DEORA

Digitally signed by DINESH KUMAR DEORA
DN: cn=DINESH KUMAR DEORA,
ou=RESOLUTION PROFESSIONAL,
o=VIKSIT ENGINEERING LIMITED,
c=IN
Date: 2024.05.28 19:24:49Z

**Dinesh Kumar Deora
Resolution Professional
(IBBI Reg. No. IBBI/IPA-002/IP-N00958/2020-21/13041)**