

# GOSWAMI INFRATECH PRIVATE LIMITED

CIN : U45209DL2012PTC241323

Correspondence Office : S. P. Centre, 41/44, Minoo Desai Marg, Colaba, Mumbai - 400 005.

Tel. : 022-67490000 / 022-67490432 Fax : 022-66338176

Date: 14 February 2024,

To,  
BSE Limited,  
P. J. Towers,  
Dalal Street, Fort,  
Mumbai – 400 001.

Dear Sir,

This is with reference to the debt listing agreement dated 1st March, 2016 executed between Goswami Infratech Private Limited and yourselves.

Please find enclosed herewith the following:

1. Unaudited financial results for the quarter and nine months ended 31 December 2023 under Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR), including the disclosures under Regulation 52(4), Regulation 54(2), Regulation 52(7), Regulation 52(7A) and Regulation 54(3) of the SEBI LODR as approved by the Board of Directors at their meeting held on Wednesday, 14 February 2024.
2. Limited audit report for the quarter and nine months ended 31<sup>st</sup> December 2023 issued by Statutory Auditor of the Company dated 14 February 2024.

Thanking you.

Your faithfully,

For **GOSWAMI INFRATECH PRIVATE LIMITED**

**DELIA BENNY**  
**MIRANDA**

Digitally signed by  
DELIA BENNY MIRANDA  
Date: 2024.02.14  
14:23:34 +05'30'

**DELIA BENNY MIRANDA**  
**DIRECTOR**  
**07754104**

Encl.: As above

**GOSWAMI INFRATECH PRIVATE LIMITED**

CIN : U45209DL2012PTC241323

Regd. Office: Flat No. 706 and Flat No. 707 to 712, 7th Floor, Kanchanjunga Building, 18 Barakhamba Road, New Delhi - 110001.

**Profit and Loss Statement for the quarter and nine months ended 31st December, 2023**

[ Regulation 52 (8), read with Regulation 52(4), of the SEBI (LODR) Regulations, 2015]

(₹ in Lakhs)

Sr no.	Particulars	Quarter ended			Year to date - period ended		Year ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	12.36	2.69	5.21	16.20	24.73	61.97
II.	Other income	-	-	-	3.08	-	-
<b>III.</b>	<b>Total Revenue</b>	<b>12.36</b>	<b>2.69</b>	<b>5.21</b>	<b>19.28</b>	<b>24.73</b>	<b>61.97</b>
<b>IV.</b>	<b>EXPENSES</b>						
	Finance Cost	69,058.60	66,024.39	20,270.54	2,29,146.14	59,770.00	80,620.67
	Employee Benefit Expenses	9.65	4.61	4.66	17.93	13.53	19.40
	Depreciation and amortization expense	0.05	0.05	0.05	0.15	0.07	0.12
	Other Expenses	32.03	90.54	5.03	137.63	15.46	67.50
	<b>Total expenses</b>	<b>69,100.33</b>	<b>66,119.59</b>	<b>20,280.28</b>	<b>2,29,301.85</b>	<b>59,799.06</b>	<b>80,707.69</b>
	<b>Profit / (Loss) before exceptional items and tax (III - IV)</b>	<b>(69,087.97)</b>	<b>(66,116.90)</b>	<b>(20,275.07)</b>	<b>(2,29,282.57)</b>	<b>(59,774.33)</b>	<b>(80,645.72)</b>
<b>V.</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>VII.</b>	<b>Profit / (Loss) before tax (V - VI)</b>	<b>(69,087.97)</b>	<b>(66,116.90)</b>	<b>(20,275.07)</b>	<b>(2,29,282.57)</b>	<b>(59,774.33)</b>	<b>(80,645.72)</b>
<b>VIII.</b>	<b>Tax expense:</b>						
	(1) Current tax	-	-	-	-	-	(7.00)
	(2) (Short) / Excess provision for income tax	-	-	-	-	-	-
	(3) Deferred tax	-	-	-	-	-	-
<b>IX.</b>	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>(69,087.97)</b>	<b>(66,116.90)</b>	<b>(20,275.07)</b>	<b>(2,29,282.57)</b>	<b>(59,774.33)</b>	<b>(80,652.72)</b>
<b>X.</b>	<b>Other comprehensive income</b>						
	Items that will not be reclassified to profit or loss						
A							
1	Changes in Fair Value of Equity Investments designated at FVTOCI	(30.78)	(110.19)	(5.62)	(36.05)	(239.24)	3,51,588.53
2	Deffered Tax Liability on Fair Value of Equity Investments Designated at FVTOCI	8.96	-	0.36	2.29	15.21	(79,348.27)
	<b>Total other comprehensive income (A + B)</b>	<b>(21.82)</b>	<b>(110.19)</b>	<b>(5.26)</b>	<b>(33.76)</b>	<b>(224.03)</b>	<b>2,72,240.25</b>
<b>XI.</b>	<b>Total comprehensive income/(loss) for the period (IX+X)</b>	<b>(69,109.79)</b>	<b>(66,227.09)</b>	<b>(20,280.33)</b>	<b>(2,29,316.33)</b>	<b>(59,998.36)</b>	<b>1,91,587.53</b>
<b>XII.</b>	<b>Earnings per equity share:</b>						
	(1) Basic	(6,90,879.70)	(6,61,169.00)	(2,02,750.75)	(22,92,825.70)	(5,97,743.30)	(8,06,527.24)
	(2) Diluted	(6,90,879.70)	(6,61,169.00)	(2,02,750.75)	(22,92,825.70)	(5,97,743.30)	(8,06,527.24)

Place: Mumbai

Date: 14th February, 2024

**GOSWAMI INFRATECH PRIVATE LIMITED**

CIN : U45209DL2012PTC241323

Regd. Office: Flat No. 706 and Flat No. 707 to 712, 7th Floor, Kanchanjunga Building, 18 Barakhamba Road, New Delhi - 110001.

**Ratios as at 31st December, 2023**

[ Regulation 52 (8), read with Regulation 52(4), of the SEBI (LODR) Regulations, 2015]

(₹ in Lakhs)

**NOTES:**

- 1 The disclosures as per Regulation 52(4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 as amended on September 7, 2021 for the quarter ended 31st December 2023 are mentioned below.

Sr. No.	Particulars	Amount in Lakhs or Ratio wherever mentioned	Remarks
a	Debt service coverage ratio	-0.0004	EBIT / (Interest +Principal repayment if any)
b	Interest service coverage ratio	-0.0004	EBIT / Interest
c	Outstanding redeemable preference shares (quantity and value)	Not applicable	
d	Capital redemption reserve/debenture redemption reserve	Refer note 5 below	
e	Net Worth (including other comprehensive income)	1,75,662.40	in Lakhs
f	Net Profit/ (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(69,087.97)	in Lakhs
g	EPS		
	1. Basic	(6,90,879.70)	
	2. Diluted	(6,90,879.70)	
h	Current Ratio	0.26:1	Current assets /Current liabilities
i	Long term debt to working capital	(13.91)	Long term debt / Working capital
j	Bad debts to Account receivable ratio	Not applicable	
k	Current liability ratio	0.08	Current liabilities / Total liabilities
l	Total debts to total assets	0.80	Total debts / Total assets
m	Debtors turnover	-	Sales / Average account receivable
n	Inventory turnover	Not applicable	
o	Operating margin (%)	Not applicable	
p	Net profit margin (%)	-558964%	PAT / Total Income

- 2 The above extract of unaudited financial results for the quarter ended 31st December 2023 were reviewed by the Board of Directors & thereafter taken on record by the Board of Directors of the Company at its meeting held on 14th February, 2024.
- 3 Pursuant to Regulation 52(7) and 52(7A) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI Master circular no. SEBI/HO/DDHS/PoD1/P/CIR/2023/108 dated July 29, 2022, as amended from time to time, we hereby confirm that the Company has not issued any fresh Non-Convertible Debentures (NCDs) during the quarter ended 31st December 2023 and hence the Company is not submitting a statement as per Annexure - IVA of the aforesaid circular indicating utilization and deviation or variation in the use of proceeds of NCDs and the Board of Directors took note of the same.
- Further the issue proceeds of existing NCDs are being utilized as stated in the offer document and there have been no material deviations.
- 4 Pursuant to Regulation 54(2) and Regulation 54(3) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, the outstanding Non-Convertible Debentures (NCDs) as on 31st December 2023 are fully secured by a first ranking exclusive charge by way of hypothecation and pledge as agreed and the extent of security created is more than 100%. The Company continues to maintain an asset cover of more than 100%.
- 5 The Company is not required to create a Debenture Redemption Reserve due to negative retained earnings.
- 6 Figures for the previous period are regrouped and reclassified wherever necessary, to facilitate comparison.

**For and on behalf of the Board  
Goswami Infratech Private Limited**

**DELIA BENNY  
MIRANDA**

Digitally signed by DELIA  
BENNY MIRANDA  
Date: 2024.02.14 14:24:42  
+05'30'

**Director**

**Place: Mumbai  
Date: 14th February, 2024**



**Auditor's Report on Limited Review of Financial Result for the Quarter and nine months ended December 31, 2023 of Goswami Infratech Private Limited Pursuant to the regulation 52(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

The Board of Directors  
Goswami Infratech Private Limited  
Mumbai

1. We have reviewed the accompanying statement of standalone unaudited financial results ("the statement") of Goswami Infratech Private Limited ("the Company") for the quarter and nine months ended December 31, 2023 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.
2. This unaudited financial statements is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and, thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards notified under Section 133 of the Companies Act, 2013, read with relevant rules and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and SEBI Circular dated 5<sup>th</sup> July, 2016 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kaushal Manish and Company,  
Chartered Accountants  
FRN: 0125710W

Kaushal Chulawala  
Partner  
Membership No: 116819



Place: Mumbai

Date: 14<sup>th</sup> February, 2024

UDIN: 24116819BKJRE6476

# GOSWAMI INFRATECH PRIVATE LIMITED

CIN : U45209DL2012PTC241323

Correspondence Office : S. P. Centre, 41/44, Minoo Desai Marg, Colaba, Mumbai - 400 005.

Tel. : 022-67490000 / 022-67490432 Fax : 022-66338176

Date: 14 February 2024,

To,  
BSE Limited,  
P. J. Towers,  
Dalal Street, Fort,  
Mumbai – 400 001.

Dear Sir/Madam,

**Subject:** Intimation under Regulation 54(2) and Regulation 54(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as on 31 December 2023.

Pursuant to Regulation 54(2) and Regulation 54(3) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, the outstanding Non-Convertible Debentures (NCDs) as on 31 December 2023 are fully secured by a first ranking exclusive charge by way of hypothecation and pledge as agreed and the extent of security created is more than 100%. The Company continues to maintain an asset cover of more than 100%.

Accordingly, please find enclosed the security cover certificate provided by the Statutory Auditor as per Annex - VA of SEBI Master circular no. SEBI/HO/DDHS-PoD1/P/CIR/2023/109 dated March 31, 2023 (updated as on July 6, 2023)

Request you to kindly take the same on your record.

Thanking you.

Your faithfully,

For **GOSWAMI INFRATECH PRIVATE LIMITED**

**DELIA BENNY**  
**MIRANDA**

Digitally signed by  
DELIA BENNY  
MIRANDA  
Date: 2024.02.14  
12:56:53 +05'30'

**DELIA MIRANDA**  
**(DIRECTOR)**  
**(DIN: 07754104)**





Date: - 14<sup>th</sup> February, 2024

## INDEPENDENT CHARTERED ACCOUNTANTS' CERTIFICATE

1. We, **Kaushal Manish and Company, Chartered Accountants** (Firm Registration No: 125710W), have examined the books of accounts and other relevant records of **Goswami Infratech Private Limited** (having CIN Number- **U45209DL2012PTC241323**) hereinafter referred to as 'the Company' having its registered office at **Flat No. 706 and Flat No. 707 to 712, 7th Floor, Kanchanjunga Building, 18 Barakhamba Road, New Delhi 110001** as on 31st December, 2023.
2. Further in accordance with para 3.1 (a) of Circular no. SEBI/HO/MIRSD/MIRSD\_CRADT/CIR/P/2022/67 dated May 19, 2022, we have verified the value of the assets provided in this certificate. Also the duly signed statement by the director of the company certifying the security cover on Listed, Secured, Zero coupon, Redeemable and Non-convertible Debentures as on 31<sup>st</sup> December, 2023 is annexed as "**Annexure A**".
3. The Management of the Company is responsible for the preparation of the said statement and the maintenance of proper books of account and other relevant records and documents.
4. Our responsibility, for the purpose of this certificate, is limited to certifying the particulars contained in the Statement on the basis of the books of account, other relevant records and documents maintained by the Company including unaudited financial statements as on 31<sup>st</sup> December, 2023. We conducted our verification in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes and Standards on Auditing issued by the Institute of Chartered Accountants of India, which include the concepts of test checks and materiality.
5. On the basis of our verification of such books of account and other relevant records and documents, last audited financial statements and according to the information, representations and explanations provided to us by the Management of the Company, we hereby certify that the value of the assets and relevant debts given in Column "A" to "O" as referred to in "**Annexure 1**" are true and correct.
6. This Certificate is issued at the request of the Management of the Company for onward submission to the Debenture Trustees/ Stock Exchange and should not be used for any other purpose without our prior written consent.

**For Kaushal Manish & Company**

Chartered Accountants

Firm Registration No. 125710W

Kaushal Chulawala

Partner

Membership No. 116819

Place: Mumbai

UDIN: 24116819BKJRF1383



**Annexure A**

**STATEMENT CERTIFYING THE SECURITY COVER IN RESPECT OF LISTED, ZERO COUPON, REDEEMABLE, NON-CONVERTIBLE DEBENTURES AS AT DECEMBER 31, 2023.**

We Goswami Infratech Private Limited (the 'Company') having its registered office at Flat No. 706 and Flat No. 707 to 712, 7th Floor, Kanchanjunga Building, 18 Barakhamba Road, New Delhi 110001, as at December 31, 2023 hereby confirm that pursuant to Regulation 54(2) and 54(3) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, the outstanding Non-Convertible Debentures (NCDs) issued by the Company as on December 31, 2023 are fully secured by a first ranking exclusive charge by way of hypothecation and pledge as agreed and the extent of security created is more than 100%. The Company continues to maintain an asset cover of more than 100%.

Working of Security cover as per SEBI Circular SEBI/HO/MIRSD\_CRADT/CIR/P/ 2022/67 dated May 19, 2022 is attached as Annexure 1.

The Company has complied with all the covenants and general undertakings set out in the Transaction Documents in respect of outstanding listed, zero coupon, redeemable, non-convertible debentures.

Unless otherwise defined in this certificate, all capitalised terms will have the meanings assigned to them in the 2023 Debenture Trust Deed.

Details of NCDs outstanding as on December 31, 2023:

ISIN Number	Outstanding Amount as per books (Rupees in Lakhs)
INE219O07362	15,42,561.52

**For Goswami Infratech Private Limited**



**Medard Pretto**  
Director  
DIN: 09178734





(Rs. in Lakhs)															
Column A	Column B	Column C I	Column D II	Column E III	Column F IV	Column G V	Column H VI	Column I VII	Column J	Column K	Column L	Column M	Column N	Column O	
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari-Passu charge	Pari-Passu charge	Pari-Passu charge	Assets not offered as Security*	Elimination (amount in negative)	(Total C to H)	Related to those items covered by this certificate					Total Value (M+L+N+O)
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari passu charge)	Other assets on which there is pari passu charge (excluding items covered in Column F)				Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSR market value is not applicable) *	Market Value for Pari passu charge Assets VIII	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSR market value is not applicable)	Rating to Column F	
		Book Value	Book Value	Yes/No	Book Value	Book Value									
<b>ASSETS</b>															
Property, Plant & Equipment	Book Debt and receivables	0.33							0.33		0.33			0.33	
Capital Work-in-progress	NA														
Right of Use Assets	NA														
Goodwill	NA														
Intangible Assets	NA														
Intangible Assets under Development	NA														
Investments		18,86,568.12							18,86,568.12	10,08,719.53	8,77,848.59			18,86,568.12	
Loans	Book Debt and receivables														
Inventories	NA														
Trade Receivables	NA	86.40							86.40		86.40			86.40	
Cash and Cash Equivalents	NA							29,423.54	29,423.54		29,423.54			29,423.54	
Other Bank Balances	NA							6,785.58	6,785.58		6,785.58			6,785.58	
Others	NA							36,209.32	36,209.32	10,08,719.53	9,14,148.48			19,22,863.97	
<b>Total</b>		<b>18,86,654.83</b>													
<b>LIABILITIES</b>															
Debt Securities to which this certificate pertains	Listed Debt Securities	15,42,561.52							15,42,561.52						
Other debt sharing pari-passu charge with above debt															
Other Debt															
Subordinated Debt															
Borrowings															
Bank															
Debt Securities															
Other Borrowings															
Trade Payable															
Lease Liabilities															
Provisions															
Others															
<b>Total</b>		<b>15,42,561.52</b>									<b>15,42,561.52</b>				
Cover on Book Value		1.22													
Cover on Market Value		1.25													
	Exclusive security Cover Ratio														
	Pari-Passu Security Cover Ratio														

\* A floating charge has been created on the assets mentioned in column H VI & L.

(Rs. in Lakhs)														
Additional security / charge created on (Annexure A)														
Book Value of Key Assets (31.05.2023) #		6,860.70							6,860.70		6,860.70			6,860.70
SP Part Maintenance Assets		2,58,714.40							2,58,714.40	2,58,714.40				2,58,714.40
<b>Total</b>		<b>2,65,575.10</b>							<b>2,65,575.10</b>	<b>2,65,714.40</b>				<b>2,65,575.10</b>
Total Value of pledged securities		21,52,025.96												
Cover on Book Value		1.40												
Cover on Market Value		1.42												
Additional security not considered above														
SP Equity Shares & All movable assets														
SP Disposal of securities (OCD & Equity)														
SP Impaired start assets														
SP Finance & SC Finance Equity Shares														

# As the market value is not ascertainable the same is calculated on book value

For Goswami Infotech Private Limited  
 Member & Co. Director  
 DIN: 09178734





# GOSWAMI INFRATECH PRIVATE LIMITED

CIN : U45209DL2012PTC241323

Correspondence Office : S. P. Centre, 41/44, Minoo Desai Marg, Colaba, Mumbai - 400 005.  
Tel. : 022-67490000 / 022-67490432 Fax : 022-66338176

Date: 14 February 2024,

To,  
BSE Limited  
P. J. Towers,  
Dalal Street, Fort,  
Mumbai – 400 001.

Dear Sir/Madam,

**Subject: Intimation under Regulation 52(7) and Regulation 52(7A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as on 31 December 2023.**

Pursuant to Regulation 52(7) and 52(7A) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI Master circular no. SEBI/HO/DDHS/PoD1/P/CIR/2023/108 dated July 29, 2022, as amended from time to time, we hereby confirm that the Company has not issued any fresh Non-Convertible Debentures (NCDs) during the quarter ended 31 December 2023 and hence the Company is not submitting a statement as per Annexure - IVA of the aforesaid circular indicating utilization and deviation or variation in the use of proceeds of NCDs and the Board of Directors took note of the same.

Further the issue proceeds of existing NCDs are being utilized as stated in the offer document and there have been no material deviations.

Request you to kindly take the same on your record.

Thanking you.

Your faithfully,

For **GOSWAMI INFRATECH PRIVATE LIMITED**

DELIA

BENNY

MIRANDA

Digitally signed by  
DELIA BENNY  
MIRANDA  
Date: 2024.02.14  
12:58:24 +05'30'

**DELIA MIRANDA**

**DIRECTOR**

**DIN: 07754104**