



R C CHADDA & CO LLP
CHARTERED ACCOUNTANTS
 LLP Identification No. : AAB-4836
 (Registered with Limited Liability)

A-27, Vivek Vihar,
 Phase-II, Delhi-110095
 Mob. : 9810124112, 9990624747
 Email: rccandco@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of BITS LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of BITS LIMITED (hereinafter referred to as the 'Holding Company') and its associate companies, which are companies incorporated in India, which comprise the Consolidated Balance Sheet as at 31st March 2021, and the Consolidated Statement of Profit and Loss, the Consolidated Statement of changes in Equity and the Consolidated Cash Flows Statement for the year then ended, and notes to the Consolidated Financial Statements, including a summary of significant accounting policies (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of their consolidated state of affairs of the Company as at 31st March 2021, of consolidated loss, consolidated changes in equity and its consolidated cash flows for the year then ended.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI"), and we have fulfilled our other ethical responsibilities in accordance with the provisions of the Companies Act, 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





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Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Managements' Responsibilities for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated total comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. The respective Board of Directors of the companies included in the Group are responsible for maintenance of the adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the Group'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 management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.





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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements. Also Refer Annexure A" to this audit report.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
 - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.
 - c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including, Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
 - d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors of the Company as on 31st March 2021 taken on record by the Board of Directors of the Company and its associate companies, which are companies incorporated in India and the reports of the statutory Auditors of its associates companies incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on 31st March 2021 from being appointed as a director in terms of Section 161 (2) of the Act.





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- f) With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls; refer to our separate Report in "Annexure B" which is based on the auditor's reports of the Company and its associate companies, which are companies incorporated in India. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the internal financial control over financial reporting of those companies, for reasons stated therein.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigation which has impact on its financial position in its financial statements.
 - The company and its associate companies, which are companies incorporated in India did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For R C CHADDA & CO. LLP
CHARTERED ACCOUNTANTS
FRN 003151N

BHISHM MADAN
(PARTNER)
M. No. 524462



Place: New Delhi
Date: 28.06.2021

UDIN: 21524462AAAAIP1598



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"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

Report on the Auditor's responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the consolidated 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 financial controls system 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 and its associate companies, which are companies incorporated in India, 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 ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, then we are required to draw attention in our auditor's report to the related disclosures in the consolidated 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 auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements.





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Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For R C CHADDA & CO. LLP
CHARTERED ACCOUNTANTS
FRN 003151N



BHISHM MADAN
(PARTNER)
M. No. 524462
Place: New Delhi
Date: 28.06.2021

UDIN: 21524462AAAAIP1598



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"ANNEXURE B" TO THE INDEPENDENT AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended 31st March 2021, we have audited the internal financial controls over financial reporting of the Holding Company and its associate companies, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company and its associate companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting Issued by the ICAI. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company and its associate companies, which are companies incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing, prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.





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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company and its associate companies, which are companies incorporated in India.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorities of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.





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Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of the internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of the changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Company and its associate companies, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2021, based on the internal control over financial reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.


For R C CHADDA & CO. LLP
CHARTERED ACCOUNTANTS
FRN 003151N

BHISHM MADAN
(PARTNER)
M. No. 524462



Place: New Delhi
Date: 28.06.2021

UDIN: 21524462AAAAIP1598

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED AS ON 31ST MARCH, 2021 (Rs.in Lakh)						
Sr. No	Particulars	Quarter Ended			Year Ended	Year Ended
		(31.03.2021)	(31.12.2020)	(31.03.2020)	(31.03.2021)	(31.03.2020)
		Audited	Unaudited	Audited	Audited	Audited
i	Revenue from Operation	17.56	16.51	16.64	54.75	73.46
ii	Other Income	0.00	0.01	0.35	0.27	0.72
iii	Total Revenue (i+ii)	17.56	16.52	16.99	55.02	74.18
iv	Expenses					
	Purchase of Stock in Trade	-	-	-	-	-
	Employee benefit expenses	7.14	6.22	5.55	22.05	22.08
	Finance Cost	-	-	-	-	-
	Depreciation and Amortisation Expenses	1.36	1.41	1.43	5.62	5.72
	Other Expenditure	11.06	9.48	9.65	32.48	46.33
	Total Expenses	19.56	17.11	16.63	60.15	74.13
v	Profit/ (loss) before exceptional Item & Tax (iii-iv)	(2.00)	(0.59)	0.36	(5.13)	0.05
vi	Exceptional Items	-	-	-	-	-
vii	Profit before tax (v-vi)	(2.00)	(0.59)	0.36	(5.13)	0.05
viii	Tax expense	-	-	-	-	-
	(a) Current tax	-	-	0.01	-	0.01
	(b) Deferred tax	-	-	-	-	-
	(c) Prior Period Tax	-	-	-	1.44	-
ix	Profit/ (loss) for the period (vii-viii)	(2.00)	(0.59)	0.35	(6.57)	0.04
x	Shares of Profit/(Loss) of Associates	0.37	(0.09)	3.62	0.10	7.24
xi	Other Comprehensive Income					
	1 (a) Items that will not be reclassified to profit or (loss)	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-
	2 (a) Items that will be reclassified to profit or (loss)	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or (loss)	-	-	-	-	-
	(b) Prior Period	-	-	-	-	-
	Total	-	-	-	-	-
xii	Total Comprehensive income for the period (ix+x)	(1.63)	(0.68)	3.97	(6.47)	7.28
xiii	Paid up Equity share value Capital (Face Value Rs 2/-)	2,237.50	2,237.50	2,237.50	2,237.50	2,237.50
xiv	Earning per Equity Share of Rs. 2/- Each :					
	Basic EPS	(0.0015)	(0.0006)	0.0035	(0.0058)	0.0065
	Diluted EPS	(0.0015)	(0.0006)	0.0035	(0.0058)	0.0065
PART – II (Select Information for the Quarter Ended 31st March, 2021						
A PARTICULARS OF SHAREHOLDING						
1	Public Shareholding					
	Number of Shares	39075814	39075814	39075814	39075814	39075814
	Percentage of shareholding	34.93%	34.93%	34.93%	34.93%	34.93%
2	Promoter and promoter group shareholding					
a)	Pledged/Encumbered					
b)	Non-encumbered					
	Number of Shares	72799186	72799186	72799186	72799186	72799186
	Percentage of Shares (as total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%
	Percentage of shares (as a % of the total share capital of the company)	65.07%	65.07%	65.07%	65.07%	65.07%
PARTICULARS						
B INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter			Nil	Nil	
	Receiving during the quarter			Nil	Nil	
	Disposed of during the quarter			Nil	Nil	
	Remaining unresolved at the end of the quarter			Nil	Nil	
Note:						
1	The Above unaudited financial statements/results for the year ended as on 31st Mar 2021, have been reviewed by audit committee and approved by the Board of Directors in their meetings held on 28th June 2021.					
2	The previous year figures have been regrouped , re-classified and recasted wherever necessary.					
3	The Company operates in only one segment					
4	The figures for the quarter ended 31st March 2021 and 31st March 2020 are the balancing figures between audited figures in respect to the full financial year and the published figure for the nine months ended 31st Dec. 2020 and 31 Dec 2019 respectively.					
By the order of the Board of Directors For BITS LIMITED						
						
OMPRAKASH RAMASHANKAR PATHAK (MANAGING DIRECTOR) DIN-01428320						
Place : New Delhi Date : 28 th Jun, 2021						

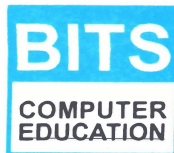
Statement of Assets and Liabilities as on 31.03.2021		
S. NO.	PARTICULARS	(Rs. in Lakh)
	As on 31st March 2021	As on 31st March 2020
A	ASSETS	
1	Non - Current Assets	
(a)	Property, plant and equipment	188.14
(b)	Capital Work In Progress	-
(c)	Intangible assets	-
(d)	Intangible assets under development	-
(e)	Financial assets	
(i)	Investments	207.72
(ii)	Loans	1,080.70
(iii)	Trade Receivable	327.51
(f)	Income tax assets (net)	-
(g)	Other non-current assets	-
	Subtotal - Non-Current Assets	1,804.07
2	Current Asstes	
(a)	Inventories	-
(b)	Financial assets	-
(i)	Investments	-
(ii)	Trade Receivables	-
(iii)	Cash and cash equivalents	0.16
(iv)	Bank balances other than (iii) above	-
(v)	Loans	-
(vi)	Others	-
(c)	Other Tax Assets (Net)	8.80
(d)	Other Current Assets	6.59
	Total - Current Assets	15.55
	Total Assets	1,819.62
B	EQUITY AND LIABILITIES	
1	Equity	
(a)	Equity Share Capital	2,237.50
(b)	Other Equity	(495.37)
	Total Equity	1,742.13
	LIABILITIES	
2	Non - Current Liabilities	
(a)	Provisions	-
(b)	Deferred Tax Liability (Net)	-
	Total - Non - Current Liabilities	-
3	Current Liabilities	
(a)	Financial liabilities	-
(i)	Trade Payables	-
(ii)	Other Current Liabilities	77.49
(b)	Other current liabilities	-
(c)	Provisions	-
	Total - Current Liabilities	77.49
	Total Equity & Liabilities	1,819.62

By the order of the Board of Directors

For BITS LIMITED


OMPRAKASH RAMASHANKAR PATHAK
(MANAGING DIRECTOR)
DIN-01428320

Place: New Delhi
Date: 28.06.2021



BITS Limited

CIN: L72200DL1992PLC241971

Regd. Office : 711, 7th Floor, New Delhi House, 27, Barakhamba Road,
Connaught Place, New Delhi-110001 • Tel.: 011-43656567
• E-mail: bitsltd@gmail.com • Website: www.bits.net.in

BITS LIMITED			
CIN - L72200DL1992PLC241971			
Statement of Cash flows for 31.03.2021			
Figures in Lakh			
Particulars	Note	2020-21	2019-20
A: CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		-5.02	7.29
Adjustments for:			
Add:			
Depreciation & amortisation expenses		5.62	5.72
Finance costs		-	-
Loss on disposal of property, plant & equipment		-	-
Share in net profit/(loss) of associate		0.10	7.24
Profit on sale of Investments		-	-
		0.50	5.77
Less:			
Dividend received		-	-
Interest income from financial assets measured at amortised costs		-	-
Gain on disposal of equity instruments measured at cost		-	-
Gain on disposal of property, plant & equipment		-	-
Operating profit before change in operating assets & liabilities			
Adjustments for:			
(Increase)/decrease in trade receivables		-	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in other assets		0.33	2.18
(Increase)/decrease in loans & advances		-	-
Increase/(decrease) in non-current loans		3.37	-2.89
Increase/(decrease) in Current Liabilities		-	-
Increase/(decrease) in trade payables		-	-
Increase/(decrease) in other financial liabilities		-	-
Increase/(decrease) in other current liabilities		-	-
		-2.91	-9.53
		0.79	-10.24
Cash generated from operations			
Less:			
Income tax paid (net of refund)		1	-0.01
Net cash flow from operating activities	A	-0.15	-4.48
B: CASH FLOW FROM INVESTING ACTIVITIES			
Payment to acquire property, plant & equipments		-	-
Proceeds from disposal of equity instruments measured at FVOCI		-	(0.29)
Sale of Investments			
Purchase of Investments			
Proceeds from redemption of Preference shares measured at FVPL		-	-
Sale of Fixed Assets			
Repayments/(Disbursement) of loans given		-	-
Proceeds from disposal of property, plant & equipments		-	-
Interest received on financial assets measured at amortised cost		-	-
Dividend received		-	-
CASH FLOW FROM INVESTING ACTIVITIES	B	0.00	-0.29
C: CASH FLOW FROM FINANCING ACTIVITIES			
Repayments of term loans/non-current borrowings		-	-
Disbursement/ (Repayments) of working capital loans/current borrowings		-	-
Total disbursement/(repayments) of working capital loans/current borrowings		-	-
Interest paid		-	0.00
Dividend on Equity shares (including dividend distribution tax)		-	-
Purchase of equity instruments measured at cost		-	-
Proceeds from disposal of equity instruments measured at cost		-	-
CASH FLOW FROM FINANCING ACTIVITIES	C	0.00	0.00
Net increase/(decrease) in cash & cash equivalents	A+B+C	-0.15	-4.77
Cash & cash equivalents at the beginning of the financial year		0.32	5.09
Cash & cash equivalents at the end of the financial year		0.16	0.32

By the order of the Board of Directors
For BITS LIMITED

OMPRAKASH RAMASHANKAR PATHAK
(MANAGING DIRECTOR)
DIN-01428320

Place: New Delhi
Date: 28.06.2021