GLEAM FABMAT LIMITED

CIN: L28999DL2018PLC335610 Registered office: Office Flat No.1111-A, 11th Floor, Indra Prakash Building21, Barakhamba Road, New Delhi-110001 Corporate office: D-1209, Prahladnagar Trade Center Radio Mirchi Road, Vejalpur Ahmedabad, Gujarat - 380051 E-Mail: gleam.fml@gmail.com: Website: www.gflaluminum.in

Date: 27th May, 2023

To, The Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers Dalal Street 28th Floor, Dalal Street, Mumbai- 400001

Company Symbol: GLEAM Script Code: 542477

<u>Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015</u>

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on 27th May, 2023 have approved the Standalone Audited Financial Results of the Company for the Half and financial year ended on 31st March, 2023.

We enclose herewith a copy of the said Standalone financial results along with the Auditor's Report by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 01:00 P.M. and concluded at 03:00 P.M.

This is for your information and record.

Thanking you, Yours Faithfully

For & On Behalf of Gleam Fabmat Limited

Digitally signed by AMIT AMIT GUPTA Date: 2023.05.27 GUPTA / 15:02:30 -07'00'

Amit Gupta Managing Director & CFO DIN: 03038181



KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987 Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Gleam Fabmat Limited Report on the Audit of the Standalone Annual Financial Results

Qualified Opinion

We have audited the accompanying standalone annual financial results of **Gleam Fabmat Limited** (*"the Company"*) for the six-month ended and year ended 31 March 2023 ("the Statement" or "standalone annual financial results"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, **except** for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other financial information for the year ended 31 March 2023.

Basis for Qualified Opinion

Attention is invited to the following matters in the Notes to the Standalone Annual Financial Results:

The Company was having credit facility of Rs. 2 crores with Axis Bank Limited and defaulted in payment of demands raised by the bank. The aggregate amount of Rs. 2.06 crores were outstanding as on the date of balance sheet and the same was carried since 31st December 2019. The bank has applied to the Debt Recovery Tribunal ("DRT") for recovery of outstanding dues. As per the order dated on 21st December 2020 in DRT-III, Delhi, the Company is restrained from selling, transferring or otherwise creating third party interest with regards to mortgaged property (i.e. Commercial Shop owned by Mrs. Puspha Gupta, Director) until further orders. The aforesaid matter is pending for next hearing before DRT and the next hearing date is not fixed.

Since the matter under consideration before Debt Recovery Tribunal-III, Delhi for recovery of overdue payments of credit facility from Axis Bank Limited, therefore, the Company has not made any provision for interest payable on the outstanding amount.



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 Standalone Annual 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 standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the standalone annual financial results.

Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have bee prepared on the basis of the standalone annual financial statements.

The Company's Management's and the Board of Director's are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the company's financial reporting process.



Auditor's Responsibilities for the Audit of Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 standalone annual financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has 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 in the standalone annual financial results made by the management and Board and Board of Directors.
- Conclude on the appropriateness of Management and 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 appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual 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 standalone annual financial results, including the disclosures, and whether the standalone annual 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.

Emphasis of Matters

Without qualifying our opinion, we draw attention on the following matters;

- (a) During the year, the registration under Goods and Service Tax Act of Delhi State has been cancelled by the GSTIN vide Order ID ZA070821027560S dated 06 August 2021 on account of registered premises not found during their physical verification and the same is inactive as on the date of the results. Therefore, no sale and purchase have been made after the cancellation order. Further, the Company has estabilished its corporate office in the state of Gujarat during the current year, accordingly, registration under goods and service tax act has been taken w.e.f. 20 January 2023.
- (b) the Company has not maintained the adequate records for inventory lying as stock in trade. In the absence of quantitive records, valuation of these stocks is not ascertainable/measured. We have relied on the representation made to us by the management.
- (c) the Company is in process of reconciliation of GST input tax credit between credit lying in books and credit available in GSTR-2A at GST portal. Any descripencies / loss of credit aries out of such reconciliation, if any, is presently not ascertainable.

Other Matters

The standalone annual financial results includes the results for the six months ended 31 March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the end of September of the current financial year which were subject to limited review by us.

For Kapish Jain & Associates Chartered Accountants Firm Registration Number 022743N

NEW DELHI

CA Kapish Jain

Partner Membership No. 514162 UDIN 23514162BGWHBR2406

Place: New Delhi Date: 27 May 2023

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a) Long-Term Borrowings 295.48 295. b) Other long-term provisions - - Current liabilities 295.48 295. c) Long-term provisions Total non-current liabilities 295.48 295. Current liabilities 295.48 295. 295.48 295. a) Short-Term Borrowings 226.65 223.61 -										
b) Other long-term liabilities c) Long-term provisions Total non-current liabilities a) Short-Term Borrowings b) Trate payables (i) Total outstanding dues of micro enterprises and small enterprises; and (i) Total outstanding dues of creditors other than micro enterprises; and (i) Total outstanding dues of creditors other than micro enterprises and small enterprises c) Other current liabilities c) Other current liabilities c) Other non-current assets c) Other current liabilations c) Cash and bank balances c) Other current assets c) Other c										
c) Long-term provisions - Current liabilities 295.48 a) Short-Term Borrowings 226.65 b) Trade payables - (i) Total outstanding dues of micro enterprises and small enterprises; and - (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises 160.82 c) Other current liabilities 297.04 (j) Short-term provisions 1100 Assets 1 1 Non-current assets a) Property, plant and equipment 0.49 b) Long-term tassets - c) Other non-current assets - c) Other root roots - d) Deferred tax assets (Net) - c) Carrent assets - (c) Cash and bank balances - (c) Other current assets - (c) Cher current assets - (c) Other current assets - (c) Cash and bank balances -						295.48	983.			
Current liabilities 295.48 295.44 293.43 205.44 293.43 205.44 293.43 295.44 293.43 295.44 293.43 297.64 293.43 297.64 293.43 297.64 293.43 297.64 293.43 297.64 293.43 297.64 293.43 297.64 293.43 297.64 293.64 297.64 297.64 297.64 297.64 297.64 297.64 297.64 297.64 297.64 297.64 297.64						295.48	983.			
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a) Short-Term Borrowings 226.65 223.3 b) Trade payables - - (i) Total outstanding dues of micro enterprises and small enterprises; and - - (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises 169.82 223.65 c) Other current liabilities 297.04 291.3 d) Short-term provisions 11.00 9 Total current liabilities Total current liabilities Total current liabilities Total equity and liabilities 1.977.94 2,040. Assets Total equity and liabilities 1.977.94 2,040. Deferrent liabilities 1,977.94 2,040. 1.970.94 (201.3) Deferrent liabilities 0.49 0. Other current assets 0 0.49 0. Other current assets 0.22 1 Total non-current assets 0.71 22 a) Inventories 304.44 304.44 304						-	983. 295.4			
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(i) Total outstanding dues of micro enterprises and small enterprises; and - - (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises 169.82 236.3 c) Other current liabilities 297.04 291.3 d) Short-term provisions Total current liabilities 704.52 761.3 Assets Total equity and liabilities 1.977.94 2.040.3 Assets 0.49 0.49 0.49 0.49 a) Property, plant and equipment 0.49 0.49 0.22 1 b) Long-term loans and advances - - - - - c) Other non-current assets 0.22 1 0.49 0.22 1 d) Deferred tax assets (Net) Total non-current assets 0.22 1 -				Total non-	current liabilities	- - 295.48	983. 295.4 295. 4			
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c) Other current liabilities 297.04 291.4 d) Short-term provisions 11.00 9 Total current liabilities Total equity and liabilities 1,977.94 Property, plant and equipment D. Deferred tax assets (Net) Total non-current assets 0.04 1,07.1 Total non-current assets 0.14 3.04.44 3.04.44		a) Short-Term Borrowings b) Trade payables		Total non⊣	current liabilities	- - 295.48	983. 295.4 295. 4			
d) Short-term provisions 11.00 9.9 Total current liabilities 704.52 761.1 Total equity and liabilities 1,977.94 2,040.0 Assets 1 Non-current assets 1,977.94 2,040.0 Assets 1 Non-current assets 0.49 0.0 a) Property, plant and equipment 0.49 0.0 0.00 0.00 b) Long-term loans and advances - - - - - c) Other non-current assets 0.22 1. -		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; 		Total non⊣	current liabilities	- 295.48 226.65 - -	983. 295.4 295. 223.8			
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Assets 1 Non-current assets a) Property, plant and equipment 0.49 b) Long-term loans and advances - c) Other non-current assets - d) Deferred tax assets (Net) 0.22 Total non-current assets a) Inventories 0.22 b) Trade receivables 304.44 c) Cash and bank balances 9.14 d) Short-term loans and advances 723.77 e) Other current assets 3.73 e) Other current assets 3.73		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities 		Total non-i	current liabilities	- 295.48 226.65 - - 169.82 297.04	983. 295.4 223.5 223.5 236.5 291.5 9.			
Assets 1 Non-current assets a) Property, plant and equipment 0.49 b) Long-term loans and advances - c) Other non-current assets - d) Deferred tax assets (Net) 0.22 Total non-current assets a) Inventories 0.22 b) Trade receivables 304.44 c) Cash and bank balances 9.14 d) Short-term loans and advances 723.77 e) Other current assets 3.73 e) Other current assets 3.73		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities 			-	- 295.48 226.65 - 169.82 297.04 11.00	983. 295.4 223.5 223.5 236.5 291.5 9.			
1 Non-current assets 0 0 a) Property, plant and equipment 0.49 0.49 b) Long-term loans and advances - - c) Other non-current assets 0.22 1. d) Deferred tax assets (Net) 0.22 1. Total non-current assets 0.71 2. a) Inventories 0.304.44 304.45 304.44 b) Trade receivables 936.15 1.003. c) Cash and bank balances 9.14 3. d) Short-term loans and advances 723.77 723.47 e) Other current assets 3.73 3. d) Short-term loans and advances 3.73 3. g) Other current assets 1.977.23 2.038.		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities 			-	- 295.48 226.65 - 169.82 297.04 11.00	983. 295.4 223.5 223.5 236.5 291.5 9.			
1 Non-current assets 0 0 a) Property, plant and equipment 0.49 0.49 b) Long-term loans and advances - - c) Other non-current assets 0.22 1. d) Deferred tax assets (Net) 0.22 1. Total non-current assets 0.71 2. a) Inventories 0.304.44 304.45 304.44 b) Trade receivables 936.15 1.003. c) Cash and bank balances 9.14 3. d) Short-term loans and advances 723.77 723.47 e) Other current assets 3.73 3. d) Short-term loans and advances 3.73 3. g) Other current assets 1.977.23 2.038.		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities 		Total	current liabilities	- 295.48 226.65 - 169.82 297.04 11.00 704.52	983. 295. 223. 223. 223. 236. 291. 9. 761.			
a) Property, plant and equipment 0.49 0. b) Long-term loans and advances - - c) Other non-current assets - - d) Deferred tax assets (Net) 0.22 1. Total non-current assets a) Inventories 0.71 2. b) Trade receivables 936.15 1.003. c) Cash and bank balances 9.14 3. d) Short-term loans and advances 723.77 723.3 e) Other current assets 3.73 3. mathematical current assets 3.73 3.		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities 		Total	current liabilities	- 295.48 226.65 - 169.82 297.04 11.00 704.52	983. 295.4 295.4 223.5 223.5 236.5 291.6 9. 761.2			
b) Long-term loans and advances c) Other non-current assets d) Deferred tax assets (Net) Current assets a) Inventories b) Trade receivables c) Cash and bank balances d) Short-term loans and advances e) Other current assets Current assets Current ass		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions 		Total	current liabilities	- 295.48 226.65 - 169.82 297.04 11.00 704.52	983. 295.4 295.4 223.5 295.4 223.5 295.4 295.4 295.4 295.4 295.4 295.4 295.4 295.4 291.5 9. 761.2			
c) Other non-current assets d) Deferred tax assets (Net) Total non-current assets a) Inventories b) Trade receivables c) Cash and bank balances c) Cash and bank balances d) Short-term loans and advances e) Other current assets Total current assets Total current assets Total current assets C) Cash and bank balances c) Cash and bank		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets 		Total	current liabilities	- 295.48 226.65 - 169.82 297.04 11.00 704.52	983. 295.4 295.4 223.5 295.4 223.5 295.4 295.4 295.4 295.4 295.4 295.4 295.4 295.4 291.5 9. 761.2			
d) Deferred tax assets (Net) 0.22 1. Total non-current assets 0.71 2. 2 Current assets 0.71 2. a) Inventories 304.44 304.44 b) Trade receivables 936.15 1,003. c) Cash and bank balances 9.14 3. d) Short-term loans and advances 723.77 723.4 e) Other current assets 3.73 3. Total current assets		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets Non-current assets a) Property, plant and equipment 		Total	current liabilities	- 295.48 226.65 - 169.82 297.04 11.00 704.52 - 1,977.94	983. 295.4 223.5 236.5 291.5 9. 761.1 2,040.4			
Total non-current assets 0.71 2. 2 Current assets 0.71 2. a) Inventories 304.44 304.4 b) Trade receivables 936.15 1.003. c) Cash and bank balances 9.14 3. d) Short-term loans and advances 723.77 723. e) Other current assets 3.73 3. Total current assets		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets 1 Non-current assets a) Property, plant and equipment b) Long-term loans and advances 		Total	current liabilities	- 295.48 226.65 - 169.82 297.04 11.00 704.52 - 1,977.94 0.49	983. 295.4 223.5 236.5 291.5 9. 761.1 2,040.4			
2 Current assets 304.44 304.4 a) Inventories 304.44 304.4 b) Trade receivables 936.15 1,003. c) Cash and bank balances 9.14 3. d) Short-term loans and advances 723.77 723.4 e) Other current assets 3.73 3. Total current assets		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets Non-current assets a) Property, plant and equipment b) Long-term loans and advances c) Other non-current assets 		Total	current liabilities	- 295.48 226.65 - 169.82 297.04 11.00 704.52 1,977.94 0.49 - -	983. 295.4 223.5 223.5 236.5 291.5 9. 761.2 2,040.4			
a) Inventories 304.44 304.4 b) Trade receivables 936.15 1,003.1 c) Cash and bank balances 9.14 33 d) Short-term loans and advances 9.14 33 e) Other current assets 3.73 33 Total current assets		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets Non-current assets a) Property, plant and equipment b) Long-term loans and advances c) Other non-current assets 		Total equ	current liabilities	- 295.48 226.65 - - 169.82 297.04 11.00 704.52 - - - - - - - - - - - - - - - - - - -	983. 295.4 223.5 223.5 236.5 291.5 9. 761.1 2,040.4 0.			
b) Trade receivables 936.15 1,003. c) Cash and bank balances 9.14 3. d) Short-term loans and advances 723.77 723. e) Other current assets 3.73 3. Total current assets 1,977.23 2,038.		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets 1 Non-current assets a) Property, plant and equipment b) Long-term loans and advances c) Other non-current assets d) Deferred tax assets (Net) 		Total equ	current liabilities	- 295.48 226.65 - - 169.82 297.04 11.00 704.52 - - - - - - - - - - - - - - - - - - -	983. 295.4 223.5 223.5 236.5 291.5 9. 761.1 2,040.4 0.			
c) Cash and bank balances 9.14 3. d) Short-term loans and advances 723.77 723. e) Other current assets 3.73 3. Total current assets 1,977.23 2,038.		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets 1 Non-current assets a) Property, plant and equipment b) Long-term loans and advances c) Other rourrent assets d) Deferred tax assets (Net) 2 Current assets		Total equ	current liabilities	- 295.48 226.65 - 169.82 297.04 11.00 704.52 - 1,977.94 0.49 - 0.22 0.71	983. 295.4 223.5 236.5 291.6 9. 761.3 2,040.9 0. 1. 2,040.2 0.			
d) Short-term loans and advances 723.77 723.1 e) Other current assets 3.73 3.3 Total current assets 1,977.23 2,038.1		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets 1 Non-current assets a) Property, plant and equipment b) Long-term loans and advances c) Other non-current assets d) Deferred tax assets (Net) 2 Current assets a) Inventories 		Total equ	current liabilities	- - - - - - - - - - - - - -	983. 295.4 223.5 236.5 291.5 9. 761.2 2,040.5 0. 1. 2. 304.4			
e) Other current assets 3.73 3. Total current assets 1,977.23 2,038.		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets Non-current assets a) Property, plant and equipment b) Long-term loans and advances c) Other non-current assets d) Deferred tax assets (Net) 2 Current assets a) Inventories b) Trade receivables 		Total equ	current liabilities	- - - - - - - - - - - - - -	983. 295.4 295.4 223.5 236.5 291.5 9. 761.2 2,040.5 0. 1. 2,040.5 0. 304.4 1,003.2			
Total current assets 1,977.23 2,038.		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets Non-current assets a) Property, plant and equipment b) Long-term loans and advances c) Other non-current assets d) Deferred tax assets (Net) Current assets a) Inventories b) Trade receivables c) Cash and bank balances 		Total equ	current liabilities	- - - - - - - - - - - - - -	983. 295.4 223.5 223.5 223.5 291.5 9. 761.2 761.2 0 . 1 . 2,040.5 0 . 1 . 2 . 3 04.4 1,003.2 3.			
		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets 1 Non-current assets a) Property, plant and equipment b) Long-term loans and advances c) Other non-current assets (Net) 2 Current assets a) Inventories b) Trade receivables c) Cash and bank balances d) Short-term loans and advances 		Total equ	current liabilities	- - - - - - - - - - - - - -	983. 295.4 223.5 223.5 223.5 221.5 9.1 761.2 761.2 0. 1. 2.040.5 0. 1. 2.040.5 304.4 1,003.2 3. 723.6			
		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets 1 Non-current assets a) Property, plant and equipment b) Long-term loans and advances c) Other non-current assets (Net) 2 Current assets a) Inventories b) Trade receivables c) Cash and bank balances d) Short-term loans and advances 		Total equ	current liabilities	- - - - - - - - - - - - - -	983. 295.4 223.5 236.5 291.5 9. 761.2 0. 761.2 0. 1. 2.040.5 0. 1. 2.040.5 3. 304.4 1.003.2 3. 723.6 3.			
		 a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; (ii) Total outstanding dues of creditors other than micro enterprises and c) Other current liabilities d) Short-term provisions Assets 1 Non-current assets a) Property, plant and equipment b) Long-term loans and advances c) Other non-current assets (Net) 2 Current assets a) Inventories b) Trade receivables c) Cash and bank balances d) Short-term loans and advances 		Total (Total equ Total no	current liabilities	- 295.48 226.65 - 169.82 297.04 11.00 704.52 - 1,977.94 0.49 - 0.22 0.71 304.44 936.15 9.14 723.77 3.73	983. 295.4 223.5 223.5 223.5 291.5 9. 761.1 2,040.4 0. 1. 2. 304.4 1,003.7 3. 723.6			

<u> </u>	loe Statement of Cash Flow	For the v	ear ended
		As at 31.03.2023	
A.	Cash flow from operating activities		
	Profit/(loss) before tax	(4.52)	
	Adjustments for :	(2
	Depreciation and amortisation expense	0.22	
	Net (profit)/ loss on disposal of property, plant and equipment	-	
	Liabilities no longer required, written back	-	
	Bad debts written off	-	
		(4.30)	
	Changes in assets and liabilities	(
	(Increase) / Decrease in inventories	~	5
	(Increase) / Decrease in trade receivables	67.14	7
	(Increase) / Decrease in loans and advances	(0.09)	1 1
	(Increase) / Decrease in other assets	-	
	Increase / (decrease) in trade pavables	(66,68)	(40
	Increase / (decrease) in other liabilities	5.46	26
	Increase / (decrease) in provisions	1.40	
	Cash generated from operating activities	2.93	
	Taxes paid (net of refunds)	н	
	Net cash generated from operating activities	2.93	
в.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipment	-	
	Proceeds from disposal of property, plant and equipment	-	
	Net cash generated from/(used in) investing activities	-	2
c.	Cash flows from financing activities		
	Capital introduced	-	
	Net proceed (repayment) of borrowings	3.08	
	Net cash generated from/(used in) financing activities	3.08	
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	6.01	
	Cash and cash equivalents at the beginning of year	3.13	
	Cash and cash equivalents at the end of year	9.14	
*	The above statement of cash flow has been prepared under the 'Indirect Method'.		
	mpany has assessed the possible impact of Covid 19 on its financial statements based on the internal and external information nancial results and concluded no adjustment is required in these results. The Company continues to monitor any material change		
	the previous year 2021-22, the registration under Goods and Service Tax Act of Delhi State has been cancelled by the GS)6 August 2021 on account of registered premises not found during their physical verification and the same is inactive as on the		

and purchase have been made after the cancellation order. Further, the Company has estable accordingly, registration under goods and service tax act has been taken w.e.f. 20 January 2023. office in the state of Guja at during the current

7 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

For and on behalf of the Board of Directors of

Gleam Fabmat Limited



Amit Gupta Managing Director & CFO DIN: 03038181 Date: 27 May 2023 Place: New Delhi

GLEAM FABMAT LIMITED

CIN: L28999DL2018PLC335610 Registered office: Office Flat No.1111-A, 11th Floor, Indra Prakash Building21, Barakhamba Road, New Delhi-110001 Corporate office: D-1209, Prahladnagar Trade Center Radio Mirchi Road, Vejalpur Ahmedabad, Gujarat - 380051 E-Mail: gleam.fml@gmail.com; Website: www.gflaluminum.in

Date: 27th May, 2023

To, The Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers Dalal Street 28th Floor, Dalal Street, Mumbai- 400001

Company Symbol: GLEAM Script Code: 542477

<u>Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016</u>

Dear Sir/Madam,

We, Gleam Fabmat Ltd, a public limited Company having its registered office at Office Flat No.1111-A, 11th Floor, Indra Prakash Building 21, Barakhamba Road, New Delhi-110001 India, hereby declares that Statutory Auditor of the Company has issued unmodified opinion on Standalone Audited Financial Results for the year ended 31st March, 2023.

Thanking you, Yours Faithfully

For & On Behalf of Gleam Fabmat Limited



Amit Gupta Managing Director & CFO DIN: 03038181