

Date: 30th May, 2024

**To
The Listing Department
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai, Maharashtra 400001**

SUB: OUTCOME OF BOARD MEETING HELD ON 30TH MAY, 2024

REF: WISEC GLOBAL LIMITED (SCRIP CODE: 511642)

Meeting Commencement Time: 11:00 A.M Meeting Conclusion Time: 08:30 P.M

Dear Sir/Ma'am,

We would like to inform you that pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**"), the Board of Directors of the Company at their meeting held Today i:e, on **Thursday, the 30th day of May, 2024** via Video Conferencing has *inter alia*, considered and approved the following:

- a)** The audited financial results of the company for the quarter and financial year ended on 31st March, 2024;
- b)** The Audit Report on the audited financial results for the quarter and the financial year ended on 31st March, 2024 issued by the Statutory Auditors of the company;

The Audit Report along with the audited financial results and the declaration by the Manager on the unmodified opinion on the audit report are annexed herewith and marked as **Annexure-A**.

- c)** On recommendation of nomination and remuneration committee, Mr. Mithlesh Gupta has been proposed to be appointed as Additional Director (Independent) subject to the allotment of Directors Identification Number ("DIN").

The disclosure required under SEBI Circular dated 13th July, 2023 is annexed herewith and marked as **Annexure-B.**

d) On recommendation of the audit committee, Ms. Anuradha Malik (M.No: A60626; CoP: 27205) has been appointed as the Secretarial Auditor of the company.

The disclosure required under SEBI Circular dated 13th July, 2023 is annexed herewith and marked as **Annexure-C.**

This is for your information and record.

Thanking You,

**Yours Faithfully,
FOR WISEC GLOBAL LIMITED**

Devendra
Kumar Singh

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Devendra Kumar Singh
Date: 2024.05.30
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**DEVENDRA KUMAR SINGH
MANAGER**

Date: 30th May, 2024

**To
The Listing Department
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai, Maharashtra 400001**

SUB: DECLARATION WITH RESPECT TO AUDITORS REPORT WITH UNMODIFIED OPINION FOR THE ANNUAL AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2024 - REGULATION 33(3)(D) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

REF: WISEC GLOBAL LIMITED (SCRIP CODE: 511642)

Dear Sir/Madam,

I, Devendra Kumar Singh, Manager of Wisec Global Limited do hereby declare and confirm that M/s MKRJ and Company, Chartered Accountants, the Statutory Auditors of the Company, have issued an independent audit report with unmodified opinion/unqualified opinion on Audited Financials Results for the financial year ended March 31, 2024.

This declaration is made pursuant to clause 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

This is for your kind information and record.

Thanking You

**Yours Faithfully,
FOR WISEC GLOBAL LIMITED**

Devendra
Kumar Singh

Digitally signed by
Devendra Kumar Singh
Date: 2024.05.30 20:35:51
+05'30'

**DEVENDRA KUMAR SINGH
MANAGER**

**MKRJ AND COMPANY**

CHARTERED ACCOUNTANTS

T-1, 3rd Floor, Pankaj Arcade, Plot No. 16, Sector-5,

Dwarka, New Delhi -110075

Mobile: +91 9818478173

Email: Mukesh.jain@mkrij.in**INDEPENDENT AUDITORS' REPORT**

To
The Members of **WISEC GLOBAL LIMITED**

Opinion

We have audited the accompanying standalone financial statements of **Wisec Global Limited** ("the Company"), which comprise the Balance Sheet as at **March 31, 2024** the Statement of Profit and Loss, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013, as amended ('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 the state of affairs of the Company as at 31st March 2024, its profit, and its cash flows and the changes in equity for the year ended on that date.

Basis of Qualified opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's responsibilities for the audit of the standalone Financial Statements' 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 draw the attention to the matters described in 'Basis for Qualified Opinion' paragraph of the Audit Report on the Financial Statement audited by us.



Key Audit Matters

Key audit matters ('KAM') are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. No matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, Management is 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 Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the standalone Financial Statements

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the **Annexure 1** a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, 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 purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;



- c) The Balance Sheet, the Statement of Profit and Loss, the Cash Flow Statement and Statement of changes in Equity dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2015, as amended;
- e) On the basis of written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March 2024, from being appointed as a director in terms of Section 164(2) of the Act;
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure 2**" to this report;
- 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, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company does not have any pending litigations which would impact its financial position.
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There has not been an occasion, in which the company, during the year under report, to transfer any sum to the Investor Education and Protection Fund. Hence, the question of delay in transferring such sum does not arise.

For MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N



Mukesh Kumar Jain
Partner

Membership No. 073972

UDIN: 24073972BKFA RB1488

Date: 30-05-2024

Place: New Delhi



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

T-1, 3rd Floor, Pankaj Arcade, Plot No. 16, Sector-5,

Dwarka, New Delhi -110075

Mobile: +91 9818478173

Email: Mukesh.jain@mkraj.in

ANNEXURE - I

Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2024

The Members of WISEC GLOBAL LIMITED

The Company is currently undergoing Corporate Insolvency Resolution Process (CIRP). Despite our best efforts, we have been unable to obtain any documents or records. Consequently, we are referencing the Auditor's Report from the previous auditor and presenting the following comments under The Companies (Auditor's Report) Order, 2020 (CARO 2020).

Sl. No.	Comment Required on	Auditor's Opinion on Following Matter	Auditor's Remark
i (a) (A)	Property, Plant and Equipment and Intangible Assets	Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments?	The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
i (a) (B)		Whether the company is maintaining proper records showing full particulars of intangible assets;	The Company has maintained proper records showing full particulars of Intangible assets.
i (b)		Whether these Plant and Equipment and Intangible Assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of accounts?	Property, Plant and Equipment have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.
i (c)		Whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.



i (d)		Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
i (e)		Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
ii (a)	Inventory and other current assets	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account?	N/A
ii (b)		Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	N/A



(iii)	Investment, Loans or Advances by Company	Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,	The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained u/s 189 of the companies Act-2013.
iii (a)		whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-	N/A
iii (f)		Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	
(iv)	Loan to Directors and Investment by the Company	In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	While doing transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
(v)	Deposits Accepted by the Company	In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any	The company has not accepted any Deposits.



		other tribunal, whether the same has been complied with or not	
(vi)	Maintenance of Cost records	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been so made and maintained?	The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.
vii (a)	Statutory Dues	Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated?	The company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.
vii (b)		Where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned	Nil
(viii)	Disclosure of Undisclosed Transactions	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, if so, whether the previously unrecorded income has been properly recorded in the books of account during the year	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.
ix (a)	Loans or Other Borrowings	Whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the	The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.



		amount of default to be reported in the format given	
ix (f)		Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;	N/A
x (a)	Money raised by IPO, FPOs	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification? if any, as may be applicable, be reported.	The company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans. Hence this clause is not applicable.
x (b)		Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;	N/A
xi (a)	Reporting of Fraud During the Year	Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated	Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.
xi (c)		Whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;	N/A
xii (a)	Compliance by Nidhi Company Regarding Net Owned Fund	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability?	As per information and records available with us The company is not Nidhi Company.



	to Deposits Ratio		
xii (c)		Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;	Nil
(xiii)	Related party transactions	Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards?	Yes, All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
xiv (a)	Internal audit system	Whether the company has an internal audit system commensurate with the size and nature of its business;	Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
xiv (b)		Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	N/A
(xv)	Non cash transactions	Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with?	The company has not entered into any non-cash transactions with directors or persons connected with him.
xvi (a)	Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained?	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.
xvi (d)		Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;	N/A
(xvii)	Cash Losses	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial	The Company has incurred cash losses in the current of Rs 285,90,825 /- and in the immediately preceding



		year, if so, state the amount of cash losses;	financial year of Rs 8,93,000/-.
(xviii)	Consideration of outgoing auditors	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	Mr. Mukesh Kumar Jain has been appointed as the new statutory auditors after the resignation of the previous auditor.
(xix)	Material uncertainty in relation to realisation of financial assets and payment of financial liabilities	On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;	According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
xx (a)	Compliance of CSR	Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period	N/A



		of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;	
xx (b)		Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;	N/A
(xxi)	Qualifications or adverse remarks in the consolidated financial statements	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	N/A

For MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N



Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 24073972DKFARB1488

Place: New Delhi
Date: 30-05-2024



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

T-1, 3rd Floor, Pankaj Arcade, Plot No. 16,
Sector-5, Dwarka, New Delhi -110075

Mobile: +91 9818478173

Email: Mukesh.jain@mkraj.in

Annexure 2 referred to in paragraph 2(f) under the heading 'Report on other legal and regulatory requirements' of our report of even date

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

We have audited the internal financial controls over financial reporting of **Wisec Global Limited** ("the Company") as of 31st March, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company 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. 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 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 ('the Act').

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these standalone Financial Statement 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") and the Standards on Auditing as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to these standalone Financial Statement 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 judgment, 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.

Meaning of Internal Financial Controls over Financial Reporting with reference to these standalone Financial Statement

A company's internal financial control over financial reporting with reference to these standalone Financial Statement 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 with reference to these standalone Financial Statement 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 authorizations 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.

Inherent Limitations of Internal Financial Controls over Financial Reporting with reference to these standalone Financial Statement

Because of the inherent limitations of internal financial controls over financial reporting with reference to these standalone Financial Statement, 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 with reference to these standalone Financial Statement may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, 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 2024, based on the internal control over financial reporting criteria established by the Company 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 MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N


Mukesh Kumar Jain
Partner

Membership No. 073972
UDIN: 24073972 BK FARB1488

Place: New Delhi

Date: 30-05-2024

(Rs. In Lakhs)					
Statement of Standalone Audited Financial Results for the Quarter & Twelve months ended 31st March 2024					
Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended in the Previous	Year to Date (Current Year)	Previous Year Ended
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Revenue from Operations					
(a) Revenue from operations	-	-	-	-	-
(b) Other income	-	-	-	-	-
Total Revenue	-	-	-	-	-
2 Expenses					
(a) Cost of materials consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d) Employee benefits expense	-	-	0.27	-	1.09
(e) Finance Cost	-	-	-	-	-
(f) Depreciation and amortisation expense	-	-	-	-	-
(g) Other expenses	0.48	284.12	5.38	285.91	8.32
Total expenses	0.48	284.12	5.65	285.91	9.41
3 Profit / (Loss) before exceptional and tax	(0.48)	(248.12)	(5.65)	(285.91)	(9.41)
4 Exceptional items	-	-	-	-	-
5 Total Profit before tax	(0.48)	(248.12)	(5.65)	(285.91)	(9.41)
6 Tax expense					
Current Tax	-	-	-	-	-
Deferred Tax	-	-	-	-	-
Total tax Expenses	-	-	-	-	-
7 Net Profit / (Loss) for the period from continuing operation	(0.48)	(248.12)	(5.65)	(285.91)	(9.41)
8 Profit/(Loss) from discontinued operations before tax	-	-	-	-	-
9 Tax expense of discontinued operations	-	-	-	-	-
10 Net Profit (loss) from discontinued operation after tax	-	-	-	-	-
11 Net Profit / (Loss) for the period	(0.48)	(248.12)	(5.65)	(285.91)	(9.41)
12 Other Comprehensive Income	-	-	-	-	-
13 Total Comprehensive Income for the period	-	-	-	-	-
14 Details of equity share capital					
Paid-up equity share capital	1,16,501.00	1,16,501.00	1,16,501.00	1,16,501.00	1,16,501.00
Face Value of equity share capital	10.00	10.00	10.00	10.00	10.00
15 Reserve excluding Revaluation Reserves	0.00	0.00	0.00	0.00	0.00
16 Earnings per share					
(a) Basic earning (loss) per share from continuing and discontinued operations	0.00	-2.44	0.00	0.00	-0.08
(b) Diluted earning (loss) per share from continuing and discontinued operations	0.00	-2.44	0.00	0.00	-0.08

*Applicable in case of consolidated results

Notes :

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on Thursday, 30th May, 2024
- 2 The Statutory Auditors of the Company have carried out the audit of the said standalone financial results for the quarter and year ended March 31, 2024, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have issued an audit report with an unmodified opinion on these financial results.
- 3 Previous year's/period's figures have been regrouped / rearranged, wherever required
- 4 The Audited standalone financial results of the Company for the Quarter and year ended on March 31, 2024 are also available on website of BSE Limited (www.bseindia.com)

By order of the Board
For Wisec Global Limited



Rakesh Rampal
Whole Time Director
DIN:01537696

Place: New Delhi
Date: 30th May, 2024

WISEC GLOBAL LIMITED

CIN L74140DL1991PLC046609

REGD. OFFICE: NH-II, II FLOOR, C BLOCK COMMUNITY CENTRE NARAINA VIHAR, NEW DELHI 110028

STATEMENT OF ASSETS & LIABILITES AS AT MARCH 31, 2024

(Amount in Rs.)/Thousands

Particulars	As at 31-March-2024	As at 31-March-2023
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,16,501	1,16,501
(b) Reserves and Surplus	(1,16,137)	(87,547)
(c) Money received against share warrants	-	-
	364	28,954
Share application money pending allotment	-	-
(2)	-	-
(3) Non-Current Liabilities		
(a) Long-term borrowings	30	-
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	-	1,020
(d) Long term provisions	-	-
	30	1,020
(4) Current Liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	651	924
(c) Other current liabilities	56	2,806
(d) Short-term provisions	-	-
	707	3,730
Total	1,100	33,704
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	-	-
(ii) Intangible assets	-	32,339
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
	-	32,339
(b) Non-current investments	600	-
(c) Deferred tax assets (net)	-	-
(d) Long term loans and advances	473	-
(e) Other non-current assets	-	1,345
	1,073	1,345
(2) Current assets		
(a) Current investments	-	-
(b) Inventories- Consumables	-	-
(c) Trade receivables	-	-
(d) Cash and Bank Balances	27	20
(e) Short-term loans and advances	-	-
(f) Other current assets	-	-
	27	20
Total	1,100	33,704
Significant Accounting Policies		
Notes on Financial Statements		

For and on Behalf of Board
Wisec Global Limited



RAKESH RAMPAL
WHOLE TIME DIRECTOR
DIN 01537696

Date: 30th May, 2024

Place: Delhi

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(Amount in Rs.)/Thousands

Particulars	Figures for the current reporting period	Figures for the reporting period
	March 31, 2024	March 31, 2023
A. Cash flow from operating activities		
Loss before extraordinary items and tax	-28,591	(941)
<u>Adjustments for:</u>		
Depreciation and amortization	-	-
Finance costs	-	-
Interest income	-	-
Gain on sale of investment	-	-
Provision for Investments	-	-
Long Term Borrowings (FDRs/Bonds) written back	-	-
Operating profit / (loss) before working capital changes	(28,591)	(941)
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Trade receivables	-	-
Short-term loans and advances	-	-
Long-term loans and advances	-	654
Other Current Assets	-	-
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade Payables	-3023	213
Other Current Liabilities	-	56
Other Non Current Liabilities	-990	0
Short-term Provisions	-	0
Cash generated from operations	(32,605)	(19)
Net income tax (paid) / refunds		
Net cash flow from / (used in) operating activities (A)	(32,605)	(19)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	32,339	-
Interest Income	272	-
Non current Investments	0	-
Net cash flow from / (used in) investing activities (B)	32,611	-
C. Cash flow from financing activities		
Repayment of long-term borrowings	0	-
Interest Income	0	-
Net cash flow from / (used in) financing activities (C)	-	-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	7	(19)
Cash and cash equivalents at the beginning of the year	20	39
Effect of exchange differences on restatement of foreign currency Cash and		-
Cash and cash equivalents at the end of the year*	27	20

Notes:

- (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
(ii) These earmarked account balances with banks can be utilized only for the specific identified purposes.

Significant Accounting Policies and Notes to Accounts

1

The Schedules referred to above form an integral part of the financial statements

For and on Behalf of Board
Wisec Global Limited



RAKESH RAMPAL
WHOLE TIME DIRECTOR
DIN 01537696

Date: 30th May, 2024
Place: Delhi

WISEC GLOBAL LTD.

NH-II, 2nd Floor, C-Block, Community Centre,
Naraina Vihar, New Delhi-110028
Tel.: 25777192-93,
Email: wisecglobal@yahoo.com
CIN: L74140DL1991PLC046609
Email: www.wisecglobal.com

Date: 30th May, 2024

To
The Listing Department
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai, Maharashtra 400001

SUB: CLARIFICATION ON SEBI CIRCULAR NO. SEBI/HO/DDHS/DDHS-RACPOD1/CIR/2023/172 DATED OCTOBER 19, 2023 RELATED TO LARGE COMPANIES

REF: WISEC GLOBAL LIMITED (SCRIP CODE: 511642)

With Reference to Captioned Subject, as required we are Providing the following details of Company along with the Annual Financial Result being filed with Stock Exchange for the Financial Year ended March 31, 2024

Sr. No.	Particular	Details
1	Outstanding Qualified Borrowings at the Start of the Financial Year (Rs.in Crores)	NIL
2	Outstanding Qualified Borrowings at the end of the Financial Year (Rs.in Crores)	NIL
3	Highest credit rating of the Company relating to the unsupported bank borrowing or plain vanilla bond, which have no structuring/support built.in.	N.A.
4	Incremental borrowing done during the year (qualifies borrowing) (Rs.in Crores)	NIL
5	Borrowing by way of issuance of debt securities during the year (Rs.in Crore)	N.A.

This is for your kind information and record.

Thanking You,

Yours Faithfully,
FOR WISEC GLOBAL LIMITED

DEVENDRA KUMAR SINGH
MANAGER

WISEC GLOBAL LTD.NH-II, 2nd Floor, C-Block, Community Centre,
Naraina Vihar, New Delhi-110028

Tel.: 25777192-93,

Email: wisecglobal@yahoo.com

CIN: L74140DL1991PLC046609

Email: www.wisecglobal.com

ANNEXURE-B**Details of Mr. Mithlesh Gupta as required under Clause 7 of Para A of Part A of Schedule-III of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023**

S.No.	Details of the Events	Information of such events
i.	Reason for change viz. appointment, cessation, resignation, removal, death or otherwise	Mr. Mithlesh Gupta
ii.	Date of appointment/ cessation (as applicable) and terms of appointment	The candidate is in process of applying for Director Identification Number ("DIN") and appointment shall take effect on the date of allotment of DIN and terms of appointment shall be decided in due course.
iii.	Brief profile (in case of appointment)	He is having sound knowledge of accounts and finance and is working in the field of accounts and finance for approx.15 years
iv.	Disclosure of relationships between directors (in case appointment of a director)	NOT APPLICABLE

ANNEXURE-C**DISCLOSURE FOR CHANGE (APPOINTMENT) IN AUDITOR PURSUANT TO SEBI CIRCULAR NO. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 DATED 13TH JULY, 2023**

S.N	PARTICULARS	DETAILS
1	Name of the Auditor	Name: Ms. Anuradha Malik Title: Secretarial Auditor M.No: 60626, CoP: 27205
2	Reason for change viz, appointment, re-appointment, resignation, removal or death or otherwise	Appointment
3	Date of Appointment/Re-appointment/Cessation (as applicable) and terms of appointment/re-appointment	Date of Appointment: 30 th May, 2024 Terms of Appointment: For the financial year 2023-24
4	Brief Profile	She is having rich experience in corporate laws
5	Disclosure of relationship between directors (in case of appointment of a director)	N.A