

Date: October 15, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai-400001
Scrip Code: 530701



Sub: Outcome of Board Meeting held on Thursday, October 15, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform you that the Board of Directors at their meeting held on Thursday, October 15, 2026, has inter alia considered and approved the following businesses:

- i) Approved the Standalone & Consolidated Un-Audited Financial results for the quarter and half year ended on September 30, 2026, as recommended by Audit Committee.

The Standalone & Consolidated Un-Audited Financial result of the Company for the quarter and half year ended on September 30, 2026, as reviewed by the Audit Committee, be and are hereby approved by the Board of Directors.

The Limited Review Report on the Un-Audited Financial result of the Company for the quarter and half year ended on September 30, 2026 received from Statutory Auditor's M/s. J M Patel & Bros., Chartered Accountants along with the Statement on Impact of Audit Qualification of Limited Review Report be and hereby taken on record and are annexed to this outcome as **Annexure I**.

The Meeting commenced at 03.30 P.M. and concluded at 04.30 P.M.

Thanking You

Yours faithfully,

For AVENIQUE Limited

(Formerly Known as KDJ Holidayscapes And Resorts Limited)

HIMANSHU
VIPUL
ZINZUWADIA

Himanshu Zinzuwadia
Company Secretary & Compliance Officer

Digitally signed by HIMANSHU VIPUL ZINZUWADIA
DN: cn=HIMANSHU VIPUL ZINZUWADIA,
o=Avenique Limited, ou=Compliance, email=h.zinzuwadia@avenique.com,
c=India
Date: 2026.10.15 18:11:21 +05'30'



REGISTERED OFFICE

228/5-B, Akshay Mittal, Mittal Industrial Estate,
Andheri Kurla road, Marol, Andheri (East),
Mumbai, Maharashtra, India, 400059



CORPORATE OFFICE

A-1217 Titanium Business Park,
B/h Divyabhaskar Press Makarba,
Jivraj Park, Ahmedabad,
Ahmadabad City, Gujarat, India, 380051



CIN

L10790MH1993PLC071710



WEBSITE

www.avenique.co.in



EMAIL

compliance.kdj@gmail.com



PHONE

+91 7069044366

Ref. No. : 070/26-27

Date :

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

To,

**The Board of Directors,
AVENIQUE LIMITED**

(Formerly known as KDJ Holidayscapes & Resorts Limited)

CIN: L10790MH1993PLC071710

Registered Office: 228/5-B, Akshay Mittal, Mittal Industrial Estate,
Andheri Kurla Road, Marol, Andheri (East), Mumbai - 400059, Maharashtra.

1. Introduction & Scope of Review

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of AVENIQUE LIMITED (formerly known as KDJ Holidayscapes & Resorts Limited) ("the Company") for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

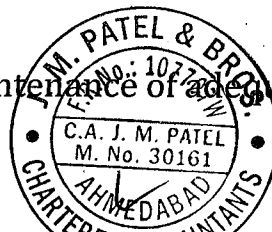
This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 15/10/2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. Management's Responsibility for the Financial Results

The Company's Board of Directors is responsible for the preparation and fair presentation of these Standalone Financial Results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with Ind AS 34 and Regulation 33 of the Listing Regulations.

This responsibility includes:

- Design, implementation, and maintenance of adequate internal financial



- controls operating effectively for ensuring the accuracy and completeness of accounting records;
- Selection and application of appropriate accounting policies; and
 - Making judgments and estimates that are reasonable and prudent relevant to the preparation and presentation of the Statement.

3. Auditor's Responsibility

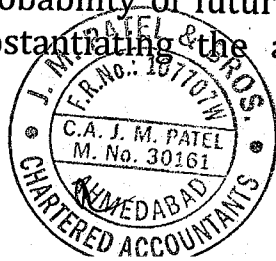
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India (ICAI).

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Basis for qualified conclusion

We draw attention to the following matters which impact our ability to express a conclusion on the interim standalone financial results:

1. **Unverified Current Liabilities – Financial Creditors and Resolution Professional:** Current liabilities include amounts received from Financial Creditors (FC) of ₹7,51,873 and amounts payable to the Resolution Professional (RP) of ₹37,99,574. No adequate supporting documentary evidence, third-party confirmations, reconciliations or underlying details were made available for our verification. Accordingly, we are unable to verify the existence, accuracy, completeness, classification and settlement status of these balances.
2. **Unverified Investments (₹8,92,96,000):** Investments aggregating to ₹8,92,96,000 are reflected in the financial statements. No adequate documentary evidence, investment statements/certificates, underlying records or other supporting information was made available to verify the existence, ownership, valuation, classification and recoverability of these investments. Accordingly, we are unable to determine whether any adjustment, impairment or write-off is required and the consequential impact, if any, on the financial results.
3. **Unsubstantiated Deferred Tax Assets (₹52.09 Lakhs):** Detailed workings, assessment of the probability of future taxable profits, and supporting documentation substantiating the availability of future



taxable income against which deferred tax assets can be realised were not made available for verification. Accordingly, we are unable to verify the recognition, measurement and recoverability of the deferred tax asset, or determine the consequential adjustment, if any.

5. Qualified of Conclusion

Because of the significance of the matters described in Paragraph 4 above (Basis for qualified conclusion), we have not been able to obtain sufficient appropriate evidence to provide a basis for a review conclusion. Accordingly, we do not express a conclusion on the Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2026.

6. Emphasis of Matter

Without qualifying our qualified conclusion, we draw attention to the following notes to the financial results:

1. Change of Name and Main Objects:

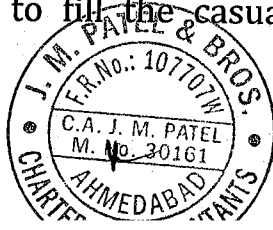
- The name of the Company has been officially changed from "*KDJ Holidayscapes & Resorts Limited*" to "*AVENIQUE LIMITED*" vide fresh Certificate of Incorporation issued by the Registrar of Companies (ROC) dated July 10, 2026.
- The shareholders at the AGM held on May 21, 2026, approved the alteration of Clause III(A) (Main Object Clause) of the Memorandum of Association to enable business diversification into agriculture, agro-processing, and clean energy/renewable fuels sectors. The approval was registered by ROC on June 22, 2026.

2. Status of Listing and Trading Approvals:

- Pursuant to the NCLT-approved Resolution Plan, capital reduction and fresh equity allotment to the new promoter group were executed.
- While Listing Approval was granted by BSE Limited on January 20, 2026, the Company's trading approval remains pending with the exchange as of the date of this report.

7. Other Matters

1. Prior Period Comparatives: The Standalone Financial Results for the corresponding quarter and half year ended September 30, 2025, and year-to-date results were reviewed/audited by the predecessor statutory auditor who expressed a modified opinion / disclaimer of opinion vide their report dated August 26, 2025.
2. **Casual Vacancy Appointment:** We have been appointed as Statutory Auditors of the Company to fill the casual vacancy caused by the

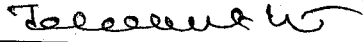


resignation of the outgoing auditor, M/s D D Shah Patel & Co., Chartered Accountants, effective July 15, 2026, subject to ratification/approval by the members in the ensuing General Meeting.

For M/s. J. M. PATEL & BROS.

Chartered Accountants

Firm Registration No. 107707W



CA J. M. Patel

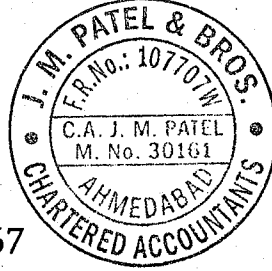
(Proprietor)

Membership No.: 030161

UDIN: 26030161TGVPTD5067

Place: Ahmedabad

Date: 15/10/2026



AVENIQUE LIMITED
(Formerly Known as KDJ HOLIDAYSCAPES AND RESORTS LIMITED)

Regd Office: 228/5-B, AKSHAY MITTAL, MITTAL INDUSTRIAL ESTATE ANDHERI KURLA ROAD, MAROL, ANDHERI (EAST), MUMBAI, Maharashtra, India, 400059
Corporate Office: A-1217 Titanium Business Park, B/h Divyabhaskar Press Makarba, Jivraj Park, Ahmedabad, Ahmedabad City, Gujarat, India, 380051
Email: cs@avenique.in CIN: L10790MH1993PLC071710

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30.09.2026

(Amount in Lakhs Except EPS)

SR NO	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
1	Income						
	Revenue from operations	133.20	73.00	-	206.20	-	-
	Other income	-	-	-	-	-	-
	Total income	133.20	73.00		206.20		
2	Expenses						
(a)	Cost of material consumed	89.92	54.26	-	144.18	-	-
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefit expense	4.43	4.57	4.50	9.00	4.50	9.55
(e)	Finance costs	-	-	-	-	-	-
(f)	Depreciation, depletion and amortisation expense	-	-	-	-	-	-
(g)	Other Expenses	26.87	5.98	7.52	32.85	18.72	25.56
	Total expenses	121.22	64.81	12.02	186.03	23.23	35.10
3	Total profit before exceptional items and tax	11.98	8.19	(12.02)	20.18	(23.23)	(35.10)
4	Exceptional items						
5	Total profit before tax	11.98	8.19	(12.02)	20.18	(23.23)	(35.10)
7	Tax expense						
8	Current tax	-	-	-	-	-	-
9	Earlier year Excess provision written off	-	-	-	-	-	-
10	Deferred tax	-	-	-	-	-	-
11	Total tax expenses						
12	Net Profit Loss for the period from continuing operations	11.98	8.19	(12.02)	20.18	(23.23)	(35.10)
13	Profit (loss) from discontinued operations before tax						
14	Tax expense of discontinued operations						
15	Net profit (loss) from discontinued operation after tax						
16	Share of profit (loss) of associates and joint ventures accounted for using equity method						
17	Total profit (loss) for period	11.98	8.19	(12.02)	20.18	(23.23)	(35.10)
18	Other comprehensive income net of taxes						
(a)	Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
(b)	Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
(c)	Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
(d)	Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-
19	Total Comprehensive income for the period	11.98	8.19	(12.02)	20.18	(23.23)	(35.10)
20	Total profit or loss, attributable to	11.98	8.19	(12.02)	20.18	(23.23)	(35.10)
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-
21	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-	-
22	Details of equity share capital						
	Paid-up equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
	Face value of equity share capital	2.00	2.00	2.00	2.00	2.00	2.00
23	Other Equity excluding Revaluation Reserve						
24	Earnings per share	2.40	1.64	(2.40)	4.04	(4.65)	(7.02)
i	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	2.40	1.64	(2.40)	4.04	(4.65)	(7.02)
	Diluted earnings (loss) per share from continuing operations	2.40	1.64	(2.40)	4.04	(4.65)	(7.02)
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
ii	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	2.40	1.64	(2.40)	4.04	(4.65)	(7.02)
	Diluted earnings (loss) per share from continuing and discontinued operations	2.40	1.64	(2.40)	4.04	(4.65)	(7.02)
25	Disclosure of notes on financial results						

NOTES:

1. The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 15th October, 2026. The statutory auditors have carried out a limited review of the results for the quarter and half year ended September 30, 2026 and have expressed an modified report (Qualified opinion) on these results.

2. The figures for the previous period/year have been regrouped /reclassified , wherever necessary.

3. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.

4. The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.

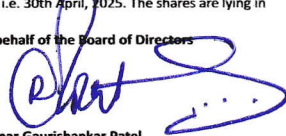
5. The Company is operating in single segment, so above results are for single segment only.

6. In compliance with the implementation of the Resolution Plan approved by the Honble NCLT, Mumbai bench vide Order No- CP (IB) No.2459 (MB) 2019 on March 04, 2025 under Insolvency and Bankruptcy Code (IBC), 2016 and the Board Resolution passed on April 18, 2025 to consider the cancellation and extinguishment all existing shares i.e. 5,46,56,000 equity shares of Rs. 2 each held by existing shareholders and allotment of 25,000 ordinary equity shares of Rs. 2 each to existing public shareholders in the ratio of 1 : 998 as on record date i.e. 30th April, 2025. The shares are lying in temporary ISIN and the company is awaiting trading approval.

Date: 15/10/2026

Place: Ahmedabad

For and on behalf of the Board of Directors


Ravikumar Gaurishankar Patel
Managing Director
DIN-05340869



STATEMENT OF STANDALONE ASSET AND LIABILITIES

(In Rs Lakhs)

SR.NO	PARTICULARS	CURRENT YEAR	PERVIOUS YEAR
		As at	As at
		30.09.2026	31.03.2026
		Unaudited	Audited
	ASSETS		
1	NON CURRENT ASSETS		
a	Property, Plant and Equipment	-	-
b	Capital work-in-progress	-	-
c	Investment Properties	-	-
d	Other intangible assets	-	-
e	Financial Assets	-	-
	Investment	892.96	892.96
	Loans & Advance	-	-
	Other Financial assets	-	-
f	Deferred tax assets (net)	52.09	52.09
h	Other non-Current assets	-	-
	Total Non-Current Assets	945.05	945.05
2	Current Assets		
a	Inventories	-	-
b	Financial Assets	-	-
	Investment	-	-
	Trade receivables	206.20	-
	Cash & cash equivalents	2.24	2.30
	Loans & Advance	11.43	-
	Other Financial Assets	-	-
c	Current tax Asset (net)	-	-
d	Other Current Asset	-	0.10
e	Assets held for sale	-	-
	Total Current Assets	219.87	2.40
	Total Assets	1,164.92	947.45
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share Capital	10.00	10.00
	Other Equity	867.98	847.80
2	Non- controlling Interest		
	TOTAL EQUITY	877.98	857.80
3	Non-Current Liabilities		
	Financial liabilities		
	Borrowings	91.64	40.99
	Other financial liabilities	-	-
	Long term Provisions	-	-
	Deferred tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	91.64	40.99
	Current Liabilities		
a	Financial Liabilities		
	Borrowing	-	7.52
	Trade payables	144.18	2.48
	Other financial liabilities	-	-
b	Provisions	-	-
c	Current tax liabilities (Net)	-	-
d	Other Current liability	51.12	38.66
	Total Current Liabilities	195.30	48.66
	Total Equity and Liabilities	1,164.92	947.45

NOTES:

1. The figures for the previous period/year have been regrouped /reclassified , wherever necessary.

Date: 15/10/2026
Place: Ahmedabad



For and on behalf of the Board of Directors

Ravikumar Gaurishankar Patel
Managing Director
DIN-05340869

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(In Rs Lakhs)

	For the Year ended on 30-09-2026	For the Year ended on 31 03-2026
A Cash flow from operating activities		
Profit/(Loss) before tax	20.18	(35.10)
Adjustment For:		
Depreciation	-	-
Provision for Gratuity	-	-
Interest and other finance expense	-	-
Interest and dividend Income	-	-
(Profit) / Loss on sale of Investment	-	-
Fair value (gain) / loss on Investment	-	-
(Profit) / Loss on sale of Assets	-	-
Operating profit before working capital changes	20.18	(35.10)
Movements in fund / capital :		
Decrease / (increase) in Trade and other receivables	(206.20)	-
Decrease / (increase) in Loans & Advances	-	-
Decrease / (increase) in Other current financial assets	-	-
Decrease / (increase) in other current assets	0.10	(0.10)
Decrease / (increase) in other current loan and advances	(11.43)	-
Increase/ (decrease) in non current liabilities	-	-
Increase/ (decrease) in Trade Payables	141.70	2.48
Increase/ (decrease) in Provisions	-	-
Increase/ (decrease) in other current liabilities	12.46	(16.87)
Cash generated from /(used in) operations	(43.19)	(49.59)
Direct Tax Paid	-	-
Net cash flow from/ (used in) operating activities A	(43.19)	(49.59)
B Cash flows from investing activities		
(Purchase)/sale of fixed assets	-	-
(Purchase)/sale of Investment	-	-
Long term Loans & advances	-	-
Interest Received	-	-
Net cash flow from/ (used in) investing activities B	-	-
C Cash flows from financing activities		
Share application money received pending for allotment	-	-
Borrowings from promoters/ Directors	43.13	32.47
Interest paid	-	-
Net cash flow from/ (used in) in financing activities C	43.13	32.47
Net increase/(decrease) in cash and cash equivalents A + B + C	(0.06)	(17.12)
Cash and cash equivalents at the beginning of the period	2.30	19.42
Cash and cash equivalents at the end of the period	2.24	2.30

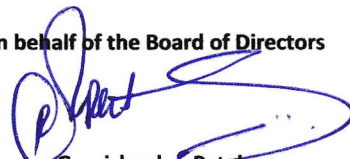
Notes :

- Figures in brackets indicate cash outflow.
- Previous year's figures have been regrouped or reclassified wherever necessary to conform to current year's grouping and classification.

Date: 15/10/2026
Place: Ahmedabad



For and on behalf of the Board of Directors


Ravikumar Gaurishankar Patel
Managing Director
DIN-05340869

ANNEXURE I

Statement on Impact of Audit Qualifications (for Limited Review report with Qualified Opinion) submitted along-with Un-Audited Financial Results - (Standalone)

(Amount in Lakhs)

Statement on Impact of Audit Qualifications for the Quarter ended September 30, 2026				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
			Un-Audited Figures	Adjusted Figures
I.	Sl. No.	Particulars	(as reported before adjusting for qualifications)	(un-audited figures after adjusting for qualifications)
	1.	Turnover / Total income	133.20	133.20
	2.	Total Expenditure	121.22	121.22
	3.	Net Profit/(Loss)	11.98	11.98
	4.	Earnings Per Share	2.40	2.40
	5.	Total Assets	1,164.92	1,164.92
	6.	Total Liabilities	286.94	286.94
	7.	Net Worth	877.98	877.98
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	a.	Details of Audit Qualification:	Refer Annexure 1	
	b.	Type of Audit Qualification : Qualified Opinion/ Disclaimer of Opinion / Adverse Opinion		
	c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing		
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA		
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:		
		(i) Management's estimation on the impact of audit qualification: NA		
		(ii) If management is unable to estimate the impact, reasons for the same: Refer Annexure 1		
		(iii) Auditors' Comments on (i) or (ii) above:	Refer Annexure 1	

III.	<u>Signatories:</u>	
	Managing Director:	PATEL RAVIKUMAR GAURISHANKAR Digitally signed by PATEL RAVIKUMAR GAURISHANKAR DN: cn=PATEL RAVIKUMAR GAURISHANKAR, o=KDJ HOLIDAYSCAPES & RESORTS LIMITED, ou=KDJ HOLIDAYSCAPES & RESORTS LIMITED, email=RAVIKUMAR.GAURISHANKAR@KDJHOLIDAYSCAPES.COM, c=IN
	CFO:	PATEL PURVIKKUMAR BHAGVANBHAI Digitally signed by PATEL PURVIKKUMAR BHAGVANBHAI DN: cn=PATEL PURVIKKUMAR BHAGVANBHAI, o=KDJ HOLIDAYSCAPES & RESORTS LIMITED, ou=KDJ HOLIDAYSCAPES & RESORTS LIMITED, email=PURVIKKUMAR.BHAGVANBHAI@KDJHOLIDAYSCAPES.COM, c=IN
	Audit Committee Chairperson:	PRAJAPATI HEENA TI HEENA Digitally signed by PRAJAPATI HEENA Date: 2026.10.15 17:44:53 +05'30'
	Statutory Auditor:	JASWANT MANILAL PATEL Digitally signed by JASWANT MANILAL PATEL Date: 2026.10.15 18:06:10 +05'30'
	Place:	Ahmedabad
	Date:	15-10-2026

Annexure-A

Sr No .	Audit Qualification	Type of Audit Qualification	Frequency of Audit Qualification	Management 's view where impact of Audit Qualification is quantified by the Auditors	Impact not quantified by Auditor, Management' s estimation on the impact of audit Qualification (I)	If Management is unable to estimate the impact, reasons for the same (II)	Auditor's Comment on (I) and (II)
1	Unverified Current Liabilities – Financial Creditors and Resolution Professional	Qualified Opinion	Repetitive	NA	NA	AVENIQUE Limited (Formerly Known as KDJ Holidayscapes & Resorts Limited) was admitted into the Corporate Insolvency Resolution Process (CIRP) pursuant to an application filed under Section 7 of the Insolvency and Bankruptcy Code, 2016 by TJSB Sahakari Bank Limited, which was admitted by the National Company Law Tribunal vide order dated 23 rd September, 2019. The Resolution Plan submitted by the Successful Resolution	Current liabilities include amounts received from Financial Creditors (FC) of ₹7,51,873 and amounts payable to the Resolution Professional (RP) of ₹37,99,574 . No adequate supporting documentary evidence, third-party confirmations, reconciliations

						Applicant, Mr. Ravikumar Gaurishankar Patel, was approved by the Committee of Creditors with 100% voting share and was subsequently implemented under the supervision of the Implementation and Monitoring Committee (IMC). The management of the Company was handed over to the Board on 28th March, 2025, and the new Board of Directors was constituted with effect from 18th April, 2025. Since the Company was under CIRP until FY 2024-25, the present management has relied upon the records and data made available by the Resolution Professional.	ons or underlying details were made available for our verification . Accordingl y, we are unable to verify the existence, accuracy, completeness, classificati on and settlement status of these balances.
2	Unverified Investments (₹8,92,96,000) :	Qualified Opinion	Repetitive	NA	NA	AVENIQUE Limited (Formerly Known as KDJ Holidayscapes & Resorts Limited) was admitted into the Corporate Insolvency Resolution Process (CIRP) pursuant to an application filed under Section 7 of the Insolvency and Bankruptcy Code, 2016 by TJSB Sahakari Bank Limited, which was admitted by the National Company Law Tribunal vide order dated 23rd	Investments aggregating to ₹8,92,96,000 are reflected in the financial statements No adequate documentary evidence, investment statements/certificates, underlying records or other supporting information was made available to verify the

						September, 2019. The Resolution Plan submitted by the Successful Resolution Applicant, Mr. Ravikumar Gaurishankar Patel, was approved by the Committee of Creditors with 100% voting share and was subsequently implemented under the supervision of the Implementation and Monitoring Committee (IMC). The management of the Company was handed over to the Board on 28th March, 2025, and the new Board of Directors was constituted with effect from 18th April, 2025. Since the Company was under CIRP until FY 2024-25, the present management has relied upon the records and data made available by the Resolution Professional.	existence, ownership, valuation, classification and recoverability of these investments. Accordingly, we are unable to determine whether any adjustment, impairment or write-off is required and the consequential impact, if any, on the financial results.
3	Unsubstantiated Deferred Tax Assets (₹52.09 Lakhs)	Qualified Opinion	Repetative	NA	NA	AVENIQUE Limited (Formerly Known as KDJ Holidayscapes & Resorts Limited) was admitted into the Corporate Insolvency Resolution Process (CIRP) pursuant to an application filed under Section 7 of the Insolvency and Bankruptcy Code, 2016 by TJSB Sahakari Bank	Detailed workings, assessment of the probability of future taxable profits, and supporting documentation substantiating the availability of future taxable income against which deferred tax

					Limited, which was admitted by the National Company Law Tribunal vide order dated 23rd September, 2019. The Resolution Plan submitted by the Successful Resolution Applicant, Mr. Ravikumar Gaurishankar Patel, was approved by the Committee of Creditors with 100% voting share and was subsequently implemented under the supervision of the Implementation and Monitoring Committee (IMC). The management of the Company was handed over to the Board on 28th March, 2025, and the new Board of Directors was constituted with effect from 18th April, 2025. Since the Company was under CIRP until FY 2024-25, the present management has relied upon the records and data made available by the Resolution Professional.	assets can be realised were not made available for verification. Accordingly, we are unable to verify the recognition, measurement and recoverability of the deferred tax asset, or determine the consequential adjustment, if any.
--	--	--	--	--	--	--

Ref. No. : 071/26-27

Date :

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR
THE QUARTER ENDED JUNE 30, 2026

To,
The Board of Directors,
AVENIQUE LIMITED

(Formerly known as KDJ Holidayscapes & Resorts Limited)

CIN: L10790MH1993PLC071710

Registered Office: 228/5-B, Akshay Mittal, Mittal Industrial Estate,
Andheri Kurla Road, Marol, Andheri (East), Mumbai - 400059, Maharashtra.

1. Introduction & Scope of Review

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of AVENIQUE LIMITED (formerly known as KDJ Holidayscapes & Resorts Limited) ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

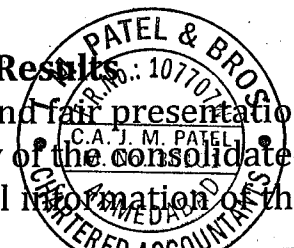
The Statement includes the financial results of the following entities:

1. **AVENIQUE LIMITED** *(Holding / Parent Company)*
2. **KDJ Hospitality Private Limited** *(100% Wholly-Owned Subsidiary)*
3. **KDJ Hospital Limited** *(51% Subsidiary)*

This Statement, which is the responsibility of the Parent's Management and approved by its Board of Directors in its meeting held on 15/10/2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. Management's Responsibility for the Consolidated Financial Results

The Parent's Board of Directors is responsible for the preparation and fair presentation of these Consolidated Financial Results that give a true and fair view of the consolidated net profit/loss and other comprehensive income and other financial information of the



Group in accordance with Ind AS 34 and Regulation 33 of the Listing Regulations.

This responsibility includes:

- Design, implementation, and maintenance of adequate internal financial controls operating effectively for ensuring the accuracy and completeness of accounting records;
- Selection and application of appropriate accounting policies; and
- Making judgments and estimates that are reasonable and prudent relevant to the preparation and presentation of the consolidated financial results.

3. Auditor's Responsibility

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India (ICAI).

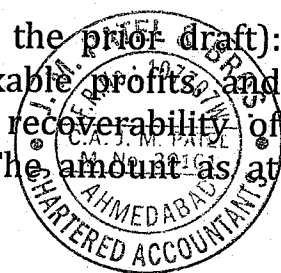
A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. Basis for qualified conclusion

We draw attention to the following matters which impact our ability to express a conclusion on the interim consolidated financial results:

1. **Unconfirmed Current Liabilities – Financial Creditors and Resolution Professional:** Current liabilities comprising amounts received from Financial Creditors (FC) of ₹7,51,873/- and amounts payable to the Resolution Professional (RP) of ₹3,79,99,574/- remain outstanding. No adequate supporting documents, third-party balance confirmations, reconciliations, or other evidence substantiating the nature, existence, accuracy, and completeness of these balances were made available to us. Accordingly, we are unable to verify these liabilities.
2. **Non-Current Investments (₹8,92,96,000/-):** The Group has reported investments amounting to ₹8,92,96,000/-. No sufficient appropriate documentary evidence, including investee financial statements, confirmations, shareholding/ownership records, valuation workings, or evidence supporting recoverability, was made available to us. Accordingly, we are unable to verify the existence, ownership, valuation, classification, and recoverability of these investments and the consequential impact, if any, on the consolidated financial results.
3. **Unsubstantiated Deferred Tax Assets (amounts as reported in the prior draft):** Detailed workings, assessment of the probability of future taxable profits, and supporting documentation substantiating the recognition and recoverability of deferred tax assets were not made available for verification. The amount as at



September 30, 2026 and its impact on the consolidated financial results should be confirmed against the final financial statements and deferred-tax workings before issuance of this report.

4. **Unverified Depreciation and Underlying Fixed Assets of Subsidiaries** (amounts as reported in the prior draft): Supporting fixed asset registers, title/ownership documents, physical verification records, depreciation workings, and other accounting documentation of the subsidiaries were not made available for verification in the prior draft. The amounts and continued applicability of this matter for the period ended September 30, 2026 should be confirmed against the current consolidated financial results and records before issuance.
5. **Transition to New Management Post-CIRP:** Pursuant to the Resolution Plan approved by the Hon'ble NCLT, Mumbai Bench, the new management assumed operational control effective from FY 2026-27. Complete historical records, books of account, and audit trails for periods preceding the handover have not been made available to us. Accordingly, our ability to verify opening balances and transactions arising from periods prior to the handover is limited, and we have considered the records and explanations provided by the present management, including information handed over by the Resolution Professional.

5. Qualified conclusion

Because of the significance of the matters described in Paragraph 4 above (Basis for qualified conclusion), we have not been able to obtain sufficient appropriate evidence to provide a basis for a review conclusion. Accordingly, we do not express a conclusion on the Unaudited Consolidated Financial Results of the Group for the quarter and half year ended September 30, 2026.

6. Emphasis of Matter

Without qualifying our qualified conclusion, we draw attention to the following notes to the consolidated financial results:

1. Change of Name and Main Objects:

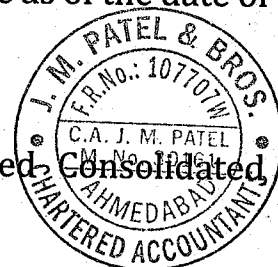
- The name of the Parent Company has been officially changed from "KDJ Holidayscapes & Resorts Limited" to "AVENIQUE LIMITED" vide fresh Certificate of Incorporation issued by the Registrar of Companies (ROC) dated July 10, 2026.
- The shareholders at the AGM held on May 21, 2026, approved the alteration of Clause III(A) (Main Object Clause) of the Memorandum of Association to enable business diversification into agriculture, agro-processing, and clean energy/renewable fuels sectors. The approval was registered by ROC on June 22, 2026.

2. Status of Listing and Trading Approvals:

- Pursuant to the NCLT-approved Resolution Plan, capital reduction and fresh equity allotment to the new promoter group were executed.
- While Listing Approval was granted by BSE Limited on January 20, 2026, the Company's trading approval remains pending with the exchange as of the date of this report.

7. Other Matters

1. **Unreviewed Financial Results of Subsidiaries:** The Unaudited Consolidated



Financial Results include the unreviewed interim financial information/results of 2 subsidiaries (M/s. KDJ Hospitality Private Limited and M/s. KDJ Hospital Limited), whose financial information reflects total revenues, net profit/loss, and total comprehensive income as compiled and certified by the Parent's Management. These interim financial statements have not been subjected to a limited review or audit by us or any independent auditors. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the unverified management-certified figures.

2. Prior Period Comparatives: The Consolidated Financial Results for the corresponding quarter and half year ended September 30, 2025, and year-to-date results were reviewed/audited by the predecessor statutory auditor who expressed a modified opinion / disclaimer of opinion vide their report dated August 26, 2025.
3. Casual Vacancy Appointment: We have been appointed as Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of the outgoing auditor, M/s D. D. Shah Patel & Co., Chartered Accountants, effective July 15, 2026, subject to ratification/approval by the members in the ensuing General Meeting.

For M/s. J. M. PATEL & BROS.

Chartered Accountants

Firm Registration No. 107707W

J. M. Patel

CA J. M. Patel

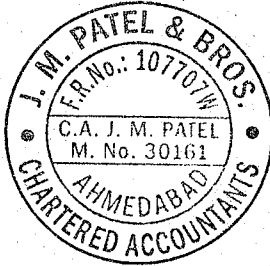
(Proprietor)

Membership No.: 030161

UDIN: 26030161FMOPAJ2577

Place: Ahmedabad

Date: 15/10/2026



AVENIQUE LIMITED

(Formerly Known as KDJ HOLIDAYSCAPES AND RESORTS LIMITED)

Regd Office: 228/5-B, AKSHAY MITTAL, MITTAL INDUSTRIAL ESTATE ANDHERI KURLA ROAD, MAROL, ANDHERI (EAST), MUMBAI, Maharashtra, India, 400059
Corporate Office: A-1217 Titanium Business Park, B/h Divyabhaskar Press Makarba, Jivraj Park, Ahmedabad, Ahmedabad City, Gujarat, India, 380051
Email: cs@avenique.in CIN: L10790MH1993PLC071710

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended 30.09.2026

(Amount in Lakhs Except EPS)

SR NO	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
1	Income						
	Revenue from operations	133.20	73.00	-	206.20	-	-
	Other income	-	-	-	-	-	-
	Total income	133.20	73.00	-	206.20	-	-
2	Expenses						
(a)	Cost of Materials Consumed	89.92	54.26	-	144.18	-	-
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefit expense	4.43	4.57	4.50	9.00	4.50	9.55
(e)	Finance costs	-	-	-	-	-	-
(f)	Depreciation, depletion and amortisation expense	6.97	6.97	7.40	13.94	14.80	29.59
(g)	Other Expenses	26.87	5.98	7.52	32.85	18.72	25.56
	Total expenses	128.19	71.78	19.42	199.97	38.03	64.69
3	Total profit before exceptional items and tax	5.01	1.22	(19.42)	6.23	(38.03)	(64.69)
4	Exceptional items	-	-	-	-	-	-
5	Total profit before tax	5.01	1.22	(19.42)	6.23	(38.03)	(64.69)
7	Tax expense						
8	Current tax	-	-	-	-	-	-
9	Earlier year Excess provision written off	-	-	-	-	-	-
10	Deferred tax	-	-	-	-	-	-
11	Total tax expenses	-	-	-	-	-	-
12	Net Profit Loss for the period from continuing operations	5.01	1.22	(19.42)	6.23	(38.03)	(64.69)
13	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
14	Tax expense of discontinued operations	-	-	-	-	-	-
15	Net profit (loss) from discontinued operation after tax	-	-	-	-	-	-
16	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
17	Total profit (loss) for period	5.01	1.22	(19.42)	6.23	(38.03)	(64.69)
18	Other comprehensive income net of taxes	-	-	-	-	-	-
	(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(b) Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(c) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(d) Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-
19	Total Comprehensive Income for the period	5.01	1.22	(19.42)	6.23	(38.03)	(64.69)
20	Total profit or loss, attributable to	5.01	1.22	(19.42)	6.23	(38.03)	(64.69)
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-
21	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-	-
22	Details of equity share capital						
	Paid-up equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
	Face value of equity share capital	2.00	2.00	2.00	2.00	2.00	2.00
23	Other Equity excluding Revaluation Reserve	-	-	-	-	-	(887.87)
24	Earnings per share	1.00	0.24	(3.88)	1.25	(7.61)	(12.94)
i	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	1.00	0.24	(3.88)	1.25	(7.61)	(12.94)
	Diluted earnings (loss) per share from continuing operations	1.00	0.24	(3.88)	1.25	(7.61)	(12.94)
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
ii	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	1.00	0.24	(3.88)	1.25	(7.61)	(12.94)
	Diluted earnings (loss) per share from continuing and discontinued operations	1.00	0.24	(3.88)	1.25	(7.61)	(12.94)
25	Disclosure of notes on financial results						

NOTES:

- The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 15th October, 2026. The statutory auditors have carried out a limited review of the results for the quarter and half year ended September 30, 2026 and have expressed an modified report (Qualified Opinion) on these results.
- The figures for the previous period/year have been regrouped /reclassified , wherever necessary.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
- The Company is operating in single segment, so above results are for single segment only.
- In compliance with the implementation of the Resolution Plan approved by the Honble NCLT, Mumbai bench vide Order No- CP (IB) No.2459 (MB) 2019 on March 04, 2025 under Insolvency and Bankruptcy Code (IBC), 2016 and the Board Resolution passed on April 18, 2025 to consider the cancellation and extinguishment all existing shares i.e. 5,46,56,000 equity shares of Rs. 2 each held by existing shareholders and allotment of 25,000 ordinary equity shares of Rs. 2 each to existing public shareholders in the ratio of 1 : 998 as on record date i.e. 30th April, 2025. The shares are lying in temporary ISIN and the company is awaiting trading approval.
- The parent company has 2 subsidiaries. 1. KDJ Hospital Limited and 2. KDJ Hospitality Private Limited

Date: 15/10/2026
Place: Ahmedabad



For and on behalf of the Board of Directors

(Signature)
Ravikumar Gaurishankar Patel
Managing Director
DIN-05340869

STATEMENT OF CONSOLIDATED ASSET AND LIABILITIES

(In Rs Lakhs)

SR.NO	PARTICULARS	CURRENT YEAR	PERVIOUS YEAR
		As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
A	ASSETS		
1	NON CURRENT ASSETS		
	Property, Plant and Equipment	3,657.96	3,671.90
	Non Current Investment	5.00	5.00
	Loans & Advance	8.40	8.40
	Deferred tax assets (net)	133.98	133.98
	Non-Current Financial assets	3.72	3.72
	Other non current assets	2,796.43	2,796.43
	Total Non-Current Assets	6,605.49	6,619.43
2	Current Assets		
	Inventories	1.37	1.37
	Financial Assets	-	-
	Investment	-	-
	Trade receivables	220.87	14.67
	Cash & cash equivalents	(12.69)	(12.63)
	Loans & Advance	12.76	1.33
	Other Financial Assets	-	-
	Current tax Asset (net)	-	-
	Other Current Asset	2.57	2.67
	Assets held for sale	-	-
	Total Current Assets	224.88	7.41
	Total Assets	6,830.37	6,626.85
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity share Capital	10.00	10.00
	Other Equity	(881.64)	(887.87)
	Non- controlling Interest	1,889.62	1,889.62
	TOTAL EQUITY	1,017.98	1,011.75
2	Non-Current Liabilities		
	Financial Liabilities		
	Borrowings	116.64	65.99
	Other financial liabilities	4,811.43	4,811.43
	Total non-current liabilities	4,928.07	4,877.42
	Current Liabilities		
	Financial Liabilities		
	Borrowing	93.43	100.95
	Trade payables	164.03	22.32
	Other financial liabilities	481.29	519.30
	Other Current liabilities	145.57	95.12
	Total Current Liabilities	884.32	737.68
	Total Equity and Liabilities	6,830.37	6,626.85

NOTES:

1. The figures for the previous period/year have been regrouped /reclassified , wherever necessary.

Date: 15/10/2026
Place: Ahmedabad



For and on behalf of the Board of Directors

Ravikumar Gaurishankar Patel
Managing Director
DIN-05340869

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

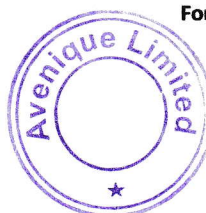
(In Rs Lakhs)

	For the Year ended on 30-09-2026	For the Year ended on 31-03-2026
A Cash flow from operating activities		
Profit/(Loss) before tax	6.24	(64.69)
Adjustment For:		
Depreciation	13.94	29.59
Provision for Gratuity	-	-
Interest and other finance expense	-	-
Interest and dividend Income	-	-
(Profit) / Loss on sale of Investment	-	-
Fair value (gain) / loss on Investment	-	-
(Profit) / Loss on sale of Assets	-	-
Operating profit before working capital changes	20.19	(35.10)
Movements in fund / capital :		
Increase in RP Payable	-	(17.53)
Increase in Trade Receivables	(206.20)	-
Decrease / (increase) in Loans & Advances	(11.43)	-
Decrease / (increase) in Other current financial assets	(38.01)	-
Decrease / (increase) in other current assets	0.10	(0.10)
Decrease / (increase) in other current loan and advances	-	-
Increase/ (decrease) in non current liabilities	-	-
Increase/ (decrease) in Trade Payables	141.71	2.48
Increase/ (decrease) in Provisions	-	-
Increase/ (decrease) in other current liabilities	50.45	0.67
Cash generated from /(used in) operations	(43.19)	(49.59)
Direct Tax Paid	-	-
Net cash flow from/ (used in) operating activities A	(43.19)	(49.59)
B Cash flows from investing activities		
(Purchase)/sale of fixed assets	-	-
(Purchase)/sale of Investment	-	-
Long term Loans & advances	-	-
Interest Received	-	-
Net cash flow from/ (used in) investing activities B	-	-
C Cash flows from financing activities		
Share application money received pending for allotment	-	-
Borrowings from promoters/ Directors	43.13	32.47
Interest paid	-	-
Net cash flow from/ (used in) in financing activities C	43.13	32.47
Net increase/(decrease) in cash and cash equivalents A + B + C	(0.06)	(17.12)
Cash and cash equivalents at the beginning of the period	(12.63)	4.49
Cash and cash equivalents at the end of the period	(12.69)	(12.63)

Notes :

- Figures in brackets indicate cash outflow.
- Previous year's figures have been regrouped or reclassified wherever necessary to conform to current year's grouping and classification.

Date: 15/10/2026
Place: Ahmedabad



For and on behalf of the Board of Directors

(Signature)
Ravikumar Gaurishankar Patel
Managing Director
DIN-05340869

ANNEXURE I

Statement on Impact of Audit Qualifications (for Limited Review report with Qualified Opinion)
submitted along-with Un-Audited Financial Results - (Consolidated)

(Amount in Lakhs)

<u>Statement on Impact of Audit Qualifications for the Quarter ended September 30, 2026</u>				
<u>[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]</u>				
I.	Sl. No.	Particulars	Un-Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (un-audited figures after adjusting for qualifications)
	1.	Turnover / Total income	133.20	133.20
	2.	Total Expenditure	128.19	128.19
	3.	Net Profit/(Loss)	5.01	5.01
	4.	Earnings Per Share	1.00	1.00
	5.	Total Assets	6,830.37	6,830.37
	6.	Total Liabilities	5,812.39	5,812.39
	7.	Net Worth	1,017.98	1,017.98
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	a.	Details of Audit Qualification:	Refer Annexure 1	
	b.	Type of Audit Qualification : Qualified Opinion / ~~Disclaimer of Opinion~~ / Adverse Opinion		
	c.	Frequency of qualification: ~~Whether appeared first time / repetitive / since how long continuing~~		
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA		
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:		
		(i) Management's estimation on the impact of audit qualification: NA		
		(ii) If management is unable to estimate the impact, reasons for the same: Refer Annexure 1		
		(iii) Auditors' Comments on (i) or (ii) above:		Refer Annexure 1

III.	<u>Signatories:</u>	
	• Managing Director:	PATEL RAVIKUMAR GAURISHANKAR Digitally signed by PATEL RAVIKUMAR GAURISHANKAR DN: cn=PATEL RAVIKUMAR GAURISHANKAR, o=, ou=, email=, c=IN Date: 2026.10.15 17:44:16 +05'30'
	• CFO:	PATEL PURVIKUMAR BHAGVANBHAI Digitally signed by PATEL PURVIKUMAR BHAGVANBHAI DN: cn=PATEL PURVIKUMAR BHAGVANBHAI, o=, ou=, email=, c=IN Date: 2026.10.15 18:14:51 +05'30'
	• Audit Committee Chairperson:	PRAJAPATI HEENA Digitally signed by PRAJAPATI HEENA Date: 2026.10.15 17:44:16 +05'30'
	• Statutory Auditor:	JASWANT MANILAL PATEL Digitally signed by JASWANT MANILAL PATEL Date: 2026.10.15 18:14:51 +05'30'
	Place:	Ahmedabad
	Date:	15-10-2026

Annexure-A

Sr No .	Audit Qualification	Type of Audit Qualification	Frequency of Audit Qualification	Management 's view where impact of Audit Qualification is quantified by the Auditors	Impact not quantified by Auditor, Management' s estimation on the impact of audit Qualification (I)	If Management is unable to estimate the impact, reasons for the same (II)	Auditor's Comment on (I) and (II)
1	Unconfirmed Current Liabilities – Financial Creditors and Resolution Professional	Qualified Opinion	Repetitive	NA	NA	AVENIQUE Limited (Formerly Known as KDJ Holidayscapes & Resorts Limited) was admitted into the Corporate Insolvency Resolution Process (CIRP) pursuant to an application filed under Section 7 of the Insolvency and Bankruptcy Code, 2016 by TJSB Sahakari Bank Limited, which was admitted by the National Company Law Tribunal vide order dated 23 rd	Current liabilities comprising amounts received from Financial Creditors (FC) of ₹7,51,873/- and amounts payable to the Resolution Professional (RP) of ₹37,99,574 /- remain outstanding. No adequate supporting documents, third-party

						September, 2019. The Resolution Plan submitted by the Successful Resolution Applicant, Mr. Ravikumar Gaurishankar Patel, was approved by the Committee of Creditors with 100% voting share and was subsequently implemented under the supervision of the Implementation and Monitoring Committee (IMC). The management of the Company was handed over to the Board on 28th March, 2025, and the new Board of Directors was constituted with effect from 18th April, 2025. Since the Company was under CIRP until FY 2024-25, the present management has relied upon the records and data made available by the Resolution Professional.	balance confirmations, reconciliations, or other evidence substantiating the nature, existence, accuracy, and completeness of these balances were made available to us. Accordingly, we are unable to verify these liabilities.
2.	Non-Current Investments (₹8,92,96,000/-):	Qualified Opinion	Repetitive	NA	NA	AVENIQUE Limited (Formerly Known as KDJ Holidayscapes & Resorts Limited) was admitted into the Corporate Insolvency Resolution Process (CIRP) pursuant to an application filed under Section 7 of the Insolvency and Bankruptcy	The Group has reported investments amounting to ₹8,92,96,000/-. No sufficient appropriate documentary evidence, including investee

						Code, 2016 by TJSB Sahakari Bank Limited, which was admitted by the National Company Law Tribunal vide order dated 23rd September, 2019. The Resolution Plan submitted by the Successful Resolution Applicant, Mr. Ravikumar Gaurishankar Patel, was approved by the Committee of Creditors with 100% voting share and was subsequently implemented under the supervision of the Implementation and Monitoring Committee (IMC). The management of the Company was handed over to the Board on 28th March, 2025, and the new Board of Directors was constituted with effect from 18th April, 2025. Since the Company was under CIRP until FY 2024-25, the present management has relied upon the records and data made available by the Resolution Professional.	financial statements, confirmations, shareholding/ownership records, valuation workings, or evidence supporting recoverability, was made available to us. Accordingly, we are unable to verify the existence, ownership, valuation, classification, and recoverability of these investments and the consequential impact, if any, on the consolidated financial results.
3	Unsubstantiated Deferred Tax Assets (amount as reported in the prior draft)	Qualified Opinion	Repetitive	NA	NA	AVENIQUE Limited (Formerly Known as KDJ Holidayscapes & Resorts Limited) was admitted into the Corporate	Detailed workings, assessment of the probability of future taxable profits, and

					Insolvency Resolution Process (CIRP) pursuant to an application filed under Section 7 of the Insolvency and Bankruptcy Code, 2016 by TJSB Sahakari Bank Limited, which was admitted by the National Company Law Tribunal vide order dated 23rd September, 2019. The Resolution Plan submitted by the Successful Resolution Applicant, Mr. Ravikumar Gaurishankar Patel, was approved by the Committee of Creditors with 100% voting share and was subsequently implemented under the supervision of the Implementation and Monitoring Committee (IMC). The management of the Company was handed over to the Board on 28th March, 2025, and the new Board of Directors was constituted with effect from 18th April, 2025. Since the Company was under CIRP until FY 2024-25, the present management has relied upon the records and data made available by the	supporting documentation substantiating the recognition and recoverability of deferred tax assets were not made available for verification. The amount as at September 30, 2026 and its impact on the consolidated financial results should be confirmed against the final financial statements and deferred-tax workings before issuance of this report.
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						Resolution Professional.	
4	Unverified Depreciation and Underlying Fixed Assets of Subsidiaries (amounts as reported in the prior draft)	Qualified Opinion	Repetitive	NA	NA	AVENIQUE Limited (Formerly Known as KDJ Holidayscapes & Resorts Limited) was admitted into the Corporate Insolvency Resolution Process (CIRP) pursuant to an application filed under Section 7 of the Insolvency and Bankruptcy Code, 2016 by TJSB Sahakari Bank Limited, which was admitted by the National Company Law Tribunal vide order dated 23rd September, 2019. The Resolution Plan submitted by the Successful Resolution Applicant, Mr. Ravikumar Gaurishankar Patel, was approved by the Committee of Creditors with 100% voting share and was subsequently implemented under the supervision of the Implementation and Monitoring Committee (IMC). The management of the Company was handed over to the Board on 28th March, 2025, and the new Board of Directors was constituted with effect from 18th April, 2025. Since the	Supporting fixed asset registers, title/ownership documents, physical verification records, depreciation workings, and other accounting documentation of the subsidiaries were not made available for verification in the prior draft. The amounts and continued applicability of this matter for the period ended September 30, 2026 should be confirmed against the current consolidated financial results and records before issuance.

						Company was under CIRP until FY 2024-25, the present management has relied upon the records and data made available by the Resolution Professional.	
5	Transition to New Management Post-CIRP	Qualified Opinion	Repetitive	NA	NA	AVENIQUE Limited (Formerly Known as KDJ Holidayscapes & Resorts Limited) was admitted into the Corporate Insolvency Resolution Process (CIRP) pursuant to an application filed under Section 7 of the Insolvency and Bankruptcy Code, 2016 by TJSB Sahakari Bank Limited, which was admitted by the National Company Law Tribunal vide order dated 23rd September, 2019. The Resolution Plan submitted by the Successful Resolution Applicant, Mr. Ravikumar Gaurishankar Patel, was approved by the Committee of Creditors with 100% voting share and was subsequently implemented under the supervision of the Implementation and Monitoring Committee (IMC). The management of the Company was handed over to	Pursuant to the Resolution Plan approved by the Hon'ble NCLT, Mumbai Bench, the new management assumed operational control effective from FY 2026-27. Complete historical records, books of account, and audit trails for periods preceding the handover have not been made available to us. Accordingly, our ability to verify opening balances and transactions arising from periods prior to the handover is limited, and we have considered the records and explanations provided by the present management,

						the Board on 28th March, 2025, and the new Board of Directors was constituted with effect from 18th April, 2025. Since the Company was under CIRP until FY 2024-25, the present management has relied upon the records and data made available by the Resolution Professional.	including information handed over by the Resolution Professional.
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