Date: July 22, 2026

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

Sub: Outcome of Board Meeting held on Wednesday, July 22, 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 Wednesday, July 22, 2026, has inter alia considered and approved the following businesses:

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

The Standalone & Consolidated Un-Audited Financial result of the Company for the quarter ended on June 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 ended on June 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**.

ii) Appointment of **M/s. J M Patel & Bros.**, Chartered Accountants as Tax Auditors of the company for a period from FY 2025-26 to FY 2029-30.

The Details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with respect to change in management is enclosed as **Annexure II**.

iii) Appointment of **M/s. Hemal P. Doshi & Associates**, Chartered Accountants as Internal Auditors of the company for a period from FY 2026-27 to FY 2030-31.

The Details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with respect to change in management is enclosed as **Annexure III**.

iv) Noting of certificate from the PCS relating to compliance with provisions of Regulation 3(5) and/or Regulation 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015, and to record the comments of the Board on the same.

The Board was informed that the Company received a communication from the Stock Exchange dated 01st July, 2026, regarding compliance with the provisions of Regulation 3(5) and 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015, relating to the maintenance of Structured Digital Database (SDD).

It was also informed to the Board that the said non-compliance occurred during the period when the Company was undergoing Corporate Insolvency Resolution Process (CIRP) under the provisions of the Insolvency and Bankruptcy Code, 2016. During this period, the management and affairs of the Company were under the control of the Resolution Professional (RP), and hence, the usual compliance mechanisms and controls under the SEBI (PIT) Regulations could not be fully implemented.

The new management took over the affairs of the company with effect from April 18, 2025. Pursuant to the same, the SDD software was installed by the new management w.e.f. 23rd June 2025 and Board took note of the corrective measures taken by the new management of the company.

The Meeting commenced at 03.30 P.M. and concluded at 04.00 P.M.

Thanking You

Yours faithfully,

For AVENIQUE Limited
(Formerly Known as KDJ Holidayscapes And Resorts Limited)

HIMANSHU
VIPUL
ZINZUWADIA

Digitally signed by HIMANSHU VIPUL ZINZUWADIA
DN: c=IN, st=Gujarat,
2.5.4.20=9f0ba1e3358b9ee36aecb82fe92bc4b62ca48c26cf9a19dc98a656e008975ede, postalCode=396445, street=SO Vipulkumar Zinzuwadia B304 Vijayant Appartment Gandevi Road Opposite Sirvai Party Plot Navsari,
pseudonym=a9be031a17a94146a20e98e82b426c39,
title=3860,
serialNumber=a6e6d6332b146479e07f10091d50603a8273558a3b71e5bb958e3465a9ac3214, o=Personal,
cn=HIMANSHU VIPUL ZINZUWADIA
Date: 2026.07.22 18:28:04 +05'30'

Himanshu Zinzuwadia
Company Secretary & Compliance Officer

J. M. PATEL & BROS.
Chartered Accountants
E-mail : jmpatelca@yahoo.co.in

204, Harsh Avenue,
Navjivan Press Road,
Nr. Old High Court Crossing,
AHMEDABAD-380 014.
Phone : (079) 27541460

Ref. No 053/26-27 Date

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE 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 Standalone Financial Results of **AVENIQUE LIMITED** *(formerly known as KDJ Holidayscapes & Resorts Limited)* ("the Company") for the quarter ended June 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 July 22, 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

J. M. PATEL & BROS.
F.R. No.: 107707W
C.A. J. M. PATEL
M. No. 30161
AHMEDABAD
CHARTERED ACCOUNTANTS

be identified in an audit. Accordingly, we do not express an audit opinion.

4. Basis for Disclaimer of Conclusion

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

1. **Turnover from Agro Commodities (₹73,00,100/-):** The Company has reported Revenue from Operations amounting to ₹73,00,100/- from agro items (grain turnover) during the quarter ended June 30, 2026. This turnover was executed without routing through banking channels, and no GST registration details were available on the basis that GST is not applicable on unbranded grain turnover. In the absence of banking transaction records, reported revenue and corresponding purchase transactions (₹54,25,750/-).
2. **Unverified Non-Current Investments in Subsidiary & Impact on Net Profit (₹8,19,772.16):** The Net Profit of ₹8,19,772.16 reported for the quarter ended June 30, 2026, is subject to potential adjustment/write-off due to non-verification of Non-Current Investments carried at ₹892.96 Lakhs. This includes investment in subsidiary. No financial statements, accounting records, or whereabouts of the subsidiary's operational activities were made available to us to justify the existence, valuation, and recoverability of the said investment.
3. **Unsubstantiated Deferred Tax Assets (₹52.09 Lakhs):** The Company continues to recognize Deferred Tax Assets (Net) amounting to ₹52.09 Lakhs (₹52,09,121/-). Detailed workings, future taxable income probability assessments, and supporting documentation substantiating reasonable certainty of future taxable profit against which such assets can be realized were not available for verification. These balances are carried forward based on data received from the Erstwhile Resolution Professional.
4. **Absence of Balance Confirmations (Debtors, Creditors, FC & RP):** No independent third-party balance confirmations or reconciliations were made available for our verification in respect of Sundry Debtors (₹73,00,100/-), Sundry Creditors (₹58,49,702.78), Amount Received from Financial Creditors (FC: ₹7,51,873/-), and Amount Payable to Resolution Professional (RP: ₹37,99,754.60). These figures represent opening and carried-forward balances post-CIRP handover, and we are unable to verify their accuracy, valuation, and completeness.
5. **Transition to New Management Post-CIRP (Effective FY 2026-27):** Pursuant to the Resolution Plan approved by the Hon'ble NCLT, Mumbai Bench, the new management assumed full operational control of the Company effective from FY 2026-27. Due to the non-availability of complete historical records and audit trails for periods preceding the handover, we have relied on opening balances, records, and explanations provided by the present management as extracted from data handed over by the Resolution Professional.

5. Disclaimer of Conclusion

Because of the significance of the matters described in Paragraph 4 above (*Basis for Disclaimer of 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 ended June 30, 2026.

6. Emphasis of Matter

Without qualifying our Disclaimer of 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

J. M. PATEL & BROS. F.R.No.: 107707W C.A. J. M. PATEL M. No. 30161 AHMEDABAD CHARTERED ACCOUNTANTS

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 ended June 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: 26030161XDZOSH4359
Place: Ahmedabad
Date: July 22, 2026

AVENIQUE LIMITED

(FORMERLY KNOWN AS KDJ HOLIDAYSCAPES AND RESORTS LIMITED)

A-1217 Titanium Business Park, B/h Divyabhaskar Press Makarba, Jivraj Park, Ahmedabad, Ahmedabad City, Gujarat, India, 380051, Email Id: compliance.kdj@gmail.com
CIN: L10790MH1993PLC071710

Statement of Standalone Unaudited Financial Results for the Quarter Ended 30.06.2026

(Amount in Lakhs Except EPS)

SR NO	PARTICULARS	3 MONTHS				Year Ended
		30-06-2026 (Unaudited)	31-03-2026 (Audited)	30-06-2025 (Unaudited)	Year to date	31-03-2026 (Audited)
1	**Income**					
	Revenue from operations	73.00	-	-	73.00	-
	Other income	-	-	-	-	
	Total income	**73.00**	**-**	**-**	73.00	**-**
2	**Expenses**					
(a)	Operating Expense	54.26	-	-	54.26	-
(b)	Purchases of stock-in-trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d)	Employee benefit expense	4.57	2.62	-	4.57	9.55
(e)	Finance costs	-	-	-	-	-
(f)	Depreciation, depletion and amortisation expense	-			-	
(f)	Other Expenses	5.98	6.57	11.21	5.98	25.56
	Total expenses	**64.81**	**9.19**	**11.21**	64.81	**35.10**
3	**Total profit before exceptional items and tax**	**8.19**	**(9.19)**	**(11.21)**	8.19	**(35.10)**
4	Exceptional items	-		-	-	
5	Total profit before tax	**8.19**	**(9.19)**	**(11.21)**	8.19	**(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**	**8.19**	**(9.19)**	**(11.21)**	8.19	**(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**	**8.19**	**(9.19)**	**(11.21)**	8.19	**(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 o r Loss	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-
19	**Total Comprehensive Income for the period**	**8.19**	**(9.19)**	**(11.21)**	8.19	**(35.10)**
20	**Total profit or loss, attributable to**	**8.19**	**(9.19)**	**(11.21)**	8.19	**(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
	Face value of equity share capital	2.00	2.00	2.00	2.00	2.00
23	Other Equity excluding Revaluation Reserve	-	-	-	-	847.80
24	**Earnings per share**	**1.64**	**(1.84)**	**(1.12)**	1.64	**(7.02)**
i	**Earnings per equity share for continuing operations**				-	
	Basic earnings (loss) per share from continuing operations	1.64	(1.84)	(1.12)	1.64	(7.02)
	Diluted earnings (loss) per share from continuing operations	1.64	(1.84)	(1.12)	1.64	(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	**1.64**	**(1.84)**	**(1.12)**	1.64	**(7.02)**
	Diluted earnings (loss) per share from continuing and discontinued operations	**1.64**	**(1.84)**	**(1.12)**	1.64	**(7.02)**
25	**Disclosure of notes on financial results**					

NOTES:

1. The above Results have been reviewd by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 22nd July 2026. The statutory auditors have carried out a limited review of the results for the quarter ended June 30, 2026 and have expressed an modified report (Disclaimer of opinion) thereon.
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 & Disclosure 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 currently lying under the temporary ISIN awaiting the approval of trading of the shares.

Date: 22-07-2026
Place: Ahmedabad

Avenique Limited

For and on behalf of the Board of Directors

Ravikumar Patel
Managing Director
DIN-05340869

ANNEXURE I

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

(Amount in Lakhs)

Statement on Impact of Audit Qualifications for the Quarter ended June 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	73.00	73.00
	2.	Total Expenditure	64.81	64.81
	3.	Net Profit/(Loss)	8.19	8.19
	4.	Earnings Per Share	1.64	1.64
	5.	Total Assets	1021.80	1021.80
	6.	Total Liabilities	155.80	155.80
	7.	Net Worth	866.00	866.00
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. **Audit Qualification (each audit qualification separately):**

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.	**Signatories:**		
		• **Managing Director:**	PATEL RAVIKUMAR GAURISHANKAR Digitally signed by PATEL RAVIKUMAR GAURISHANKAR DN: c=IN, st=Gujarat, 2.5.4.20=ca62deeb252edc9b6e0a57689ac7e94558a976ae491eb2590f0df83bc6438a88, postalCode=383410, street=SO Gaurishankar Patel prathamik shalani same narsinhpura Narsinhpura, pseudonym=d3b2d6fe694b4f8a8b433d975eddd8dc, title=1195, serialNumber=5bfcfa6503bf5efeef189b84b0cc6b8c91a274e5eb1ad131bc3ce34af69b5069, o=Personal, cn=PATEL RAVIKUMAR GAURISHANKAR Date: 2026.07.22 16:24:47 +05'30'
		• **CFO:**	PATEL PURVIKKUMAR BHAGVANBHAI Digitally signed by PATEL PURVIKKUMAR BHAGVANBHAI DN: c=IN, st=Gujarat, 2.5.4.20=faf36f85dec3ac7919f9b6cc3afa97643ec9585ae3f8b0bb9c46ed19507f996d, postalCode=384220, street=789Patelparu Indiranagar Dhanodharda, pseudonym=8a47ce56dd1547758251689feba7c73b, title=2942, serialNumber=d14ce5a4d5e705b1ab3ac651950ec5fa96cefdffb38758db3702287ae7e20f12, o=Personal, cn=PATEL PURVIKKUMAR BHAGVANBHAI Date: 2026.07.22 16:27:17 +05'30'
		• **Audit Committee Chairperson:**	Digitally signed by PRAJAPATI HEENA Date: 2026.07.22 17:04:32 +05'30'
		• **Statutory Auditor:**	JASWANT MANILAL PATEL Digitally signed by JASWANT MANILAL PATEL DN: c=IN, o=Personal, pseudonym=e77f7fb603944e1dbf5445626b9218bb, 2.5.4.20=42e4d48eea6d7c0da6ddeeea6fdeb0282fabf9569f92732e1d3dc3f345e0995c, postalCode=380061, st=Gujarat, serialNumber=dbb19add8a520ca4966ed796d799dbf93b547666d6717de0af115301b7388bf2, cn=JASWANT MANILAL PATEL Date: 2026.07.22 18:07:19 +05'30'
	Place:	Ahmedabad	
	Date:	22-07-2026	

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	**Turnover from Agro-Commodities (₹73,00,100/-)**	**Disclaimer of Opinion**	**Appeared for first time**	**NA**	**NA**	As the transactions relating to the reported revenue from operations and corresponding purchases were undertaken on a cash/credit basis without routing through banking channels. Further, the management has represented that the underlying transactions pertain to unbranded agricultural grains, which are exempt from GST, and accordingly no GST registration details or GST-related	The Company has reported Revenue from Operations amounting to ₹73,00,100/- from agro items (grain turnover) during the quarter ended June 30, 2026. This turnover was executed without routing through banking channels, and no GST registration details were available on

						documentation are available. Moreover, the trade in agricultural commodities generally operates on varying credit cycles depending upon the nature of the commodity, market practices, and arrangements with counterparties. The management is confident about the recovery of the receivables in accordance with the predetermined credit cycles.	the basis that GST is not applicable on unbranded grain turnover. In the absence of banking transaction records, reported revenue and corresponding purchase transactions (₹54,25,750/-).
2	**Unverified Non-Current Investments in Subsidiary & Impact on Net Profit (₹8,19,772.16)**	**Disclaimer of Opinion**	**Appeared for first time**	**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	The Net Profit of ₹8,19,772.16 reported for the quarter ended June 30, 2026, is subject to potential adjustment/write-off due to non-verification of Non-Current Investments carried at ₹892.96 Lakhs. This includes investment in subsidiary. No financial statements, accounting records, or whereabouts of the subsidiary's operational activities were made available to

						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.	us to justify the existence, valuation, and recoverability of the said investment.
3	**Unsubstantiated Deferred Tax Assets (₹52.09 Lakhs)**	**Disclaimer of 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 Limited, which was admitted by the National Company Law Tribunal vide	The Company continues to recognize Deferred Tax Assets (Net) amounting to ₹52.09 Lakhs (₹52,09,121/-). Detailed workings, future taxable income probability assessments, and supporting documentation substantiating reasonable certainty of future taxable profit against

						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.	which such assets can be realized were not available for verification. These balances are carried forward based on data received from the Erstwhile Resolution Professional.
4	**Absence of Balance Confirmations (Debtors, Creditors, FC & RP)**	**Disclaimer of 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	No independent third-party balance confirmations or reconciliations were made available for our verification in respect of Sundry Debtors

						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 Resolution Professional.	(₹73,00,100/-), Sundry Creditors (₹58,49,702.78), Amount Received from Financial Creditors (FC: ₹7,51,873/-), and Amount Payable to Resolution Professional (RP: ₹37,99,754.60). These figures represent opening and carried-forward balances post-CIRP handover, and we are unable to verify their accuracy, valuation, and completeness.
5	**Transition to New Management Post-CIRP**	**Disclaimer of Opinion**	**Repetative**	**NA**	**NA**	AVENIQUE Limited (Formerly Known as KDJ	Pursuant to the Resolution Plan

	(Effective FY 2026-27)					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 Company was under CIRP until FY 2024-25, the present management has relied upon the	approved by the Hon'ble NCLT, Mumbai Bench, the new management assumed full operational control of the Company effective from FY 2026-27. Due to the non-availability of complete historical records and audit trails for periods preceding the handover, we have relied on opening balances, records, and explanations provided by the present management as extracted from data handed over by the Resolution Professional.

						records and data made available by the Resolution Professional.	

J. M. PATEL & BROS.
Chartered Accountants
E-mail : jmpatelca@yahoo.co.in

204, Harsh Avenue,
Navjivan Press Road,
Nr. Old High Court Crossing,
AHMEDABAD-380 014.
Phone : (079) 27541460

Ref. No. : 054/26-27 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 ended **June 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 their meeting held on July 22, 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

J. M. PATEL & BROS. F.R.No.: 107707W C.A. J. M. PATEL M. No. 30161 CHARTERED ACCOUNTANTS 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 Disclaimer of Conclusion

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

1. **Turnover from Agro Commodities (₹73,00,100/-) and Purchases (₹54,25,750/-):** The Parent Company has reported Revenue from Operations amounting to ₹73,00,100/- from agro items (grain turnover) and corresponding purchases of ₹54,25,750/- during the quarter ended June 30, 2026. These transactions were executed without routing through banking channels, and no GST registration details were available on the basis that GST is not applicable on unbranded grain turnover. In the absence of banking transaction records, transport receipts, and independent third-party evidence, we are unable to verify the authenticity, completeness, and recognition of the reported revenue and purchase transactions.
2. **Unverified Non-Current Investments in Subsidiary & Impact on Consolidated Financials:** The Standalone Net Profit of ₹8,19,772.16 standalone & ₹1.22lacs of consolidated and the overall Consolidated Financial Results reported for the quarter ended June 30, 2026, are subject to potential adjustments/write-offs due to non-verification of Non-Current Investments carried at ₹892.96 Lakhs. This includes investment in subsidiary. No financial statements, accounting records, or whereabouts of the operational activities of the subsidiary/investee entities were made available to us to justify the existence, valuation, and recoverability of the said investments.
3. **Unverified Depreciation Expenses of Subsidiary Companies (₹6.97 Lakhs):** Depreciation expenses amounting to ₹6.97 Lakhs pertaining to the subsidiary companies have been debited in the Statement of Unaudited Consolidated Financial Results for the quarter ended June 30, 2026. In the absence of physical verification records, updated Fixed Asset Registers, title deeds, and supporting financial/accounting documentation from the subsidiaries, we are unable to verify the accuracy, computation, and validity of the debited depreciation expense as well as the carrying values, existence, and ownership of the underlying fixed assets/Property, Plant & Equipment of the subsidiaries.
4. **Unsubstantiated Deferred Tax Assets (₹52.09 Lakhs Standalone / ₹133.98 Lakhs Consolidated):** The Group continues to recognize Deferred Tax Assets (Net) amounting to ₹52.09 Lakhs at the Parent level and ₹133.98 Lakhs on a Consolidated basis. Detailed workings, future taxable income probability assessments, and supporting documentation substantiating reasonable certainty of future taxable profit against which such assets can be realized were not available for verification. These balances represent legacy opening figures carried forward post-CIRP.
5. **Absence of Balance Confirmations (Debtors, Creditors, FC & RP):** No independent third-party balance confirmations or reconciliations were made available for our verification in respect of Sundry Debtors (₹73,00,100/-), Sundry Creditors (₹58,49,702.78), Amount Received from Financial Creditors (FC: ₹7,51,873/-), and Amount Payable to Resolution Professional (RP: ₹37,99,754.60). These figures represent opening and carried-forward balances post-CIRP handover, and we are unable to verify their accuracy, valuation, and completeness.
6. **Transition to New Management Post-CIRP (Effective FY 2026-27):** Pursuant to the Resolution Plan approved by the Hon'ble NCLT, Mumbai Bench, the new management assumed full operational control of the Company effective from FY 2026-27. Due to the non-availability of complete historical records, books of account, and audit trails for periods preceding the handover, we have relied on opening balances, records, and explanations provided by the present management as extracted from data handed over by the Resolution Professional.

J. M. PATEL & BROS.
F.R.No.: 107707W
C.A. J. M. PATEL
M. No. 30161
AHMEDABAD
CHARTERED ACCOUNTANTS

5. Disclaimer of Conclusion

Because of the significance of the matters described in Paragraph 4 above (*Basis for Disclaimer of 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 ended June 30, 2026.

6. Emphasis of Matter

Without qualifying our Disclaimer of 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 ended June 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

CA J. M. Patel
(Proprietor)
Membership No.: 030161
UDIN: 26030161FDZFAZ4582
Place: Ahmedabad
Date: July 22, 2026

J. M. PATEL & BROS.
F.R.No.: 107707W
CA. J. M. PATEL
M. No. 30161
AHMEDABAD
CHARTERED ACCOUNTANTS

AVENIQUE LIMITED

(FORMERLY KNOWN AS KDJ HOLIDAYSCAPES AND RESORTS LIMITED)

A-1217 Titanium Business Park, B/h Divyabhaskar Press Makarba, Jivraj Park, Ahmedabad, Ahmedabad City, Gujarat, India, 380051, Email Id: compliance.kdj@gmail.com
CIN: L10790MH1993PLC071710

Statement of Consolidated Unaudited Financial Results for the Quarter Ended 30.06.2026

(Amount in Lakhs Except EPS)

SR NO	PARTICULARS	3 MONTHS				Year Ended
		30-06-2026 (Unaudited)	31-03-2026 (Audited)	30-06-2025 (Unaudited)	Year to date	31-03-2026 (Audited)
1	**Income**					
	Revenue from operations	73.00	-	-	73.00	-
	Other income	-	-	-	-	
	Total income	**73.00**	**-**	**-**	73.00	**-**
2	**Expenses**					
(a)	Operating Expense	54.26	-	-	54.26	-
(b)	Purchases of stock-in-trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d)	Employee benefit expense	4.57	2.62	-	4.57	9.55
(e)	Finance costs	-	-	-	-	-
(f)	Depreciation, depletion and amortisation expense	6.97	7.40	7.40	6.97	29.59
(f)	Other Expenses	5.98	6.57	11.21	5.98	25.56
	Total expenses	**71.78**	**16.59**	**18.61**	71.78	**64.69**
3	**Total profit before exceptional items and tax**	**1.22**	**(16.59)**	**(18.61)**	1.22	**(64.69)**
4	Exceptional items	-		-	-	
5	Total profit before tax	**1.22**	**(16.59)**	**(18.61)**	1.22	**(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**	**1.22**	**(16.59)**	**(18.61)**	1.22	**(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**	**1.22**	**(16.59)**	**(18.61)**	1.22	**(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 o r Loss	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-
19	**Total Comprehensive Income for the period**	**1.22**	**(16.59)**	**(18.61)**	1.22	**(64.69)**
20	**Total profit or loss, attributable to**	**1.22**	**(16.59)**	**(18.61)**	1.22	**(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
	Face value of equity share capital	2.00	2.00	2.00	2.00	2.00
23	Other Equity excluding Revaluation Reserve	-	-	-	-	(887.87)
24	**Earnings per share**	**0.24**	**(3.32)**	**(1.86)**	0.24	**(12.94)**
i	**Earnings per equity share for continuing operations**				-	
	Basic earnings (loss) per share from continuing operations	0.24	(3.32)	(1.86)	0.24	(12.94)
	Diluted earnings (loss) per share from continuing operations	0.24	(3.32)	(1.86)	0.24	(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	**0.24**	**(3.32)**	**(1.86)**	0.24	**(12.94)**
	Diluted earnings (loss) per share from continuing and discontinued operations	**0.24**	**(3.32)**	**(1.86)**	0.24	**(12.94)**
25	**Disclosure of notes on financial results**					

NOTES:

1. The above Results have been reviewd by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 22nd July 2026. The statutory auditors have carried out a limited review of the results for the quarter ended June 30, 2026 and have expressed an modified report (Disclaimer of opinion) thereon.

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 currently lying under the temporary ISIN awaiting the approval of trading of the shares.

7. The parent company has 2 subsidiaries. 1. KDJ Hospital Limited and 2. KDJ Hospitality Private Limited

Date: 22-07-2026
Place: Ahmedabad

Avenique Limited

For and on behalf of the Board of Directors

Ravikumar Patel
Managing Director
DIN-05340869

ANNEXURE I

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

(Amount in Lakhs)

Statement on Impact of Audit Qualifications for the Quarter ended June 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	73.00	73.00
	2.	Total Expenditure	71.78	71.78
	3.	Net Profit/(Loss)	1.22	1.22
	4.	Earnings Per Share	0.24	0.24
	5.	Total Assets	6701.39	6701.39
	6.	Total Liabilities	5681.45	5681.45
	7.	Net Worth	1019.94	1019.94
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. **Audit Qualification (each audit qualification separately):**

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.	**Signatories:**		
		• **Managing Director:**	PATEL RAVIKUMAR GAURISHANKAR Digitally signed by PATEL RAVIKUMAR GAURISHANKAR DN: c=IN, st=Gujarat, 2.5.4.20=ca62deeb252edc9b6e0a57689ac7e94558a976ae491eb2590f0df83bc6438a88, postalCode=383410, street=SO Gaurishankar Patel prathamik shalani same narsinhpura Narsinhpura, pseudonym=d3b2d6fe694b4f8a8b433d975eddd8dc, title=1195, serialNumber=5bfcfa6503bf5efeef189b84b0cc6b8c91a274e5eb1ad131bc3ce34af69b5069, o=Personal, cn=PATEL RAVIKUMAR GAURISHANKAR Date: 2026.07.22 16:25:38 +05'30'
		• **CFO:**	PATEL PURVIKKUMAR BHAGVANBHAI Digitally signed by PATEL PURVIKKUMAR BHAGVANBHAI DN: c=IN, st=Gujarat, 2.5.4.20=faf36f85dec3ac7919f9b6cc3afa97643ec9585ae3f8b0bb9c46ed19507f996d, postalCode=384220, street=789Patelparu Indiranagar Dhanodharda, pseudonym=8a47ce56dd1547758251689feba7c73b, title=2942, serialNumber=d14ce5a4d5e705b1ab3ac651950ec5fa96cefdffb38758db3702287ae7e20f12, o=Personal, cn=PATEL PURVIKKUMAR BHAGVANBHAI Date: 2026.07.22 16:26:36 +05'30'
		• **Audit Committee Chairperson:**	PRAJAPATI HEENA Digitally signed by PRAJAPATI HEENA Date: 2026.07.22 17:04:57 +05'30'
		• **Statutory Auditor:**	JASWANT MANILAL PATEL Digitally signed by JASWANT MANILAL PATEL DN: c=IN, o=Personal, pseudonym=e77f7fb603944e1dbf5445626b9218bb, 2.5.4.20=42e4d48eea6d7c0da6ddeeea6fdeb0282fabf9569f92732e1d3dc3f345e0995c, postalCode=380061, st=Gujarat, serialNumber=dbb19add8a520ca4966ed796d799dbf93b547666d6717de0af115301b7388bf2, cn=JASWANT MANILAL PATEL Date: 2026.07.22 18:08:30 +05'30'
	Place:	Ahmedabad	
	Date:	22-07-2026	

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	**Turnover from Agro-Commodities (₹73,00,100/-)**	**Disclaimer of Opinion**	**Appeared for first time**	**NA**	**NA**	As the transactions relating to the reported revenue from operations and corresponding purchases were undertaken on a cash/credit basis without routing through banking channels. Further, the management has represented that the underlying transactions pertain to unbranded agricultural grains, which are exempt from GST, and accordingly no GST registration details or GST-	The Parent Company has reported Revenue from Operations amounting to ₹73,00,100/- from agro items (grain turnover) and corresponding purchases of ₹54,25,750/- during the quarter ended June 30, 2026. These transactions were executed without

						related documentation are available. Moreover, the trade in agricultural commodities generally operates on varying credit cycles depending upon the nature of the commodity, market practices, and arrangements with counterparties. The management is confident about the recovery of the receivables in accordance with the predetermined credit cycles.	routing through banking channels, and no GST registration details were available on the basis that GST is not applicable on unbranded grain turnover. In the absence of banking transaction records, transport receipts, and independent third-party evidence, we are unable to verify the authenticity, completeness, and recognition of the reported revenue and purchase transactions.
2	**Unverified Non-Current Investments in Subsidiary & Impact on Net Profit (₹8,19,772.16)**	**Disclaimer of Opinion**	**Appeared for first time**	**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	The Standalone Net Profit of ₹8,19,772.16 standalone & ₹1.22lacs of consolidated and the overall Consolidated Financial Results reported for the quarter ended June 30, 2026, are subject to potential adjustments/ write-offs due to non-verification of Non-Current Investments carried at ₹892.96

						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.	Lakhs. This includes investment in subsidiary. No financial statements, accounting records, or whereabouts of the operational activities of the subsidiary/investee entities were made available to us to justify the existence, valuation, and recoverability of the said investments.
3	**Unverified Depreciation Expenses of Subsidiary Companies (₹6.97 Lakhs)**	**Disclaimer of Opinion**	**Appeared for first time**	**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	Depreciation expenses amounting to ₹6.97 Lakhs pertaining to the subsidiary companies have been debited in the Statement of Unaudited Consolidated Financial Results for the quarter ended June 30, 2026. In

						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.	the absence of physical verification records, updated Fixed Asset Registers, title deeds, and supporting financial/accounting documentation from the subsidiaries, we are unable to verify the accuracy, computation, and validity of the debited depreciation expense as well as the carrying values, existence, and ownership of the underlying fixed assets/Property, Plant & Equipment of the subsidiaries.
4	**Unsubstantiated Deferred Tax Assets (₹52.09 Lakhs)**	**Disclaimer of Opinion**	**Repetative**	**NA**	**NA**	AVENIQUE Limited (Formerly Known as KDJ Holidayscapes & Resorts Limited) was admitted into the Corporate Insolvency	The Company continues to recognize Deferred Tax Assets (Net) amounting to ₹52.09 Lakhs

						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 Resolution	(₹52,09,121/-). Detailed workings, future taxable income probability assessments, and supporting documentation substantiating reasonable certainty of future taxable profit against which such assets can be realized were not available for verification. These balances are carried forward based on data received from the Erstwhile Resolution Professional.

						Professional.	
5	**Absence of Balance Confirmations (Debtors, Creditors, FC & RP)**	**Disclaimer of 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 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	No independent third-party balance confirmations or reconciliations were made available for our verification in respect of Sundry Debtors (₹73,00,100/-), Sundry Creditors (₹58,49,702.78), Amount Received from Financial Creditors (FC: ₹7,51,873/-), and Amount Payable to Resolution Professional (RP: ₹37,99,754.60). These figures represent opening and carried-forward balances post-CIRP handover, and we are unable to verify their accuracy, valuation, and completeness.

						under CIRP until FY 2024-25, the present management has relied upon the records and data made available by the Resolution Professional.	
6	**Transition to New Management Post-CIRP (Effective FY 2026-27)**	**Disclaimer of 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 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	Pursuant to the Resolution Plan approved by the Hon'ble NCLT, Mumbai Bench, the new management assumed full operational control of the Company effective from FY 2026-27. Due to the non-availability of complete historical records and audit trails for periods preceding the handover, we have relied on opening balances, records, and explanations provided by the present management as extracted from data handed over by the Resolution Professional.

						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.	

ANNEXURE II

Details as required pursuant to Regulation 30 of the Listing Regulations read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Appointment of Tax Auditor

Particulars	**Details**
Name	**M/s. J M Patel & Bros.**
Designation	Tax Auditor
Reason for Change (viz., appointment, ~~resignation, change in designation removal, death or otherwise~~)	Appointment of **M/s. J M Patel & Bros.**., Chartered Accountants, as Tax Auditor of the Company
Date of Appointment ~~/cessation Change in Designation~~ (as applicable) & term of appointment;	Appointment from the FY 2025-26 to FY 2029-30
Brief Profile (in case of appointment)	Membership Number- 030161 CoP Number-107707W **Brief Profile**: CA J. M. PATEL is a fellow member of ICAI having expertise in Statutory Audit, Income tax practices, with an experience of more than years. He is practicing since 1976 and having 48 years wide experience in a profession with specialization in Audit and Assurance, Advisor to various corporate to Direct and Indirect Taxes and Project Financing. A long-standing relationship with our clients is mainly due to his ability to win confidence of clients by delivering timely and effective advice/service.
Disclosure of relationship between Directors (In case of Appointment of a director)	NIL
Information as required under BSE circular no. LIST/COMP/14/2018-19	Not Applicable

ANNEXURE III

Details as required pursuant to Regulation 30 of the Listing Regulations read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Appointment of Internal Auditor

Particulars	**Details**
Name	**M/s. Hemal P. Doshi & Associates**
Designation	Internal Auditor
Reason for Change (viz., appointment, ~~resignation, change in designation removal, death or otherwise~~)	Appointment of **M/s. Hemal P. Doshi & Associates**, Chartered Accountants, as Internal Auditor of the Company
Date of Appointment ~~/cessation Change in Designation~~ (as applicable) & term of appointment;	Appointment from the FY 2026-27 to FY 2030-31
Brief Profile (in case of appointment)	**Brief Profile**: Hemal P Doshi & Associates is a trusted financial and tax consultancy firm established in 2020, providing accurate and reliable financial solutions. Specialize in GST, TDS/TCS compliance, Income Tax Returns, Tax Audits, and Company Audits for businesses across various industries. Their expertise includes handling Income Tax and GST scrutiny, assessments, and appeals while ensuring complete regulatory compliance. They are committed to precision, transparency, and client success, they simplify financial complexities and support businesses at every stage of growth.
Disclosure of relationship between Directors (In case of Appointment of a director)	NIL
Information as required under BSE circular no. LIST/COMP/14/2018-19	Not Applicable