



**Limited Review Report on Unaudited Standalone Financial Results for the  
quarter ended December 2022**

(Pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure  
Requirements) Regulations, 2015)


**To**

The Board of Directors,  
ENCORE BUSINESS SYSTEMS LIMITED,  
Chennai.

**Disclaimer: With reference to this limited review report, we present here that the company has not entered into any transactions of monetary nature for the period in subject. Without any transactions, we are not in the position to comment upon the disclosures to be made by the company and also we are not in the position to comment upon the presence of material misstatement. Despite this fact, this report is being issued in accordance with the statutory requirement and shall be interpreted accordingly.**

- (1) We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **ENCORE BUSINESS SYSTEMS LIMITED** ("the Company") for the quarter ended **December 31, 2022** ("the Statement") being submitted by the Company pursuant to the requirement of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular No CFD/CMD/15/2015 dated November 30, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- (2) This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at the meeting held today. Our responsibility is to issue a report on these financial statements based on our review.

**M.R.HARSHA & COMPANY**  
CHARTERED ACCOUNTANTS  
FIRM REGD No. 015561S  
SATHYA HARSHA. M.R.,  
PROPRIETOR  
M. No. 235557

  
M No 235557




**M R HARSHA & COMPANY**  
**CHARTERED ACCOUNTANTS**

- (3) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan & perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to the enquires of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- (4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with Indian Accounting Standards, and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which is to be disclosed, or that it contains any material misstatement, subject to the disclaimer given in the beginning of this report.

**For M R HARSHA & COMPANY**  
**CHARTERED ACCOUNTANTS**  
**FRN: 015561S**

**M.R.HARSHA & COMPANY**  
**CHARTERED ACCOUNTANTS**  
FIRM REGD No. 015561S  
SATHYA HARSHA. M.R.,  
PROPRIETOR  
M. No. 235557

  
M No. 235557  
**SATHYA HARSHA M R**  
**Proprietor**  
**Membership No: 235557**

Place: Chennai  
Date: 13/02/2023

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