

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on matters specified in paragraph 1.5.3 of the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (1) of section 143 of the Act, and also clause (b) of applicable to the company.
2. As required by Section 143(2) of the Act, we report that:
 - (a) We have sought and received all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The balance Sheet, The Statement of Profit and Loss and the Cash Flow Statement data with the related disclosures management with the financial statements.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified in the Section 133 of the Act under the Companies Act, 2013 and there is no



(f) On the basis of the written representations received from the directors as on 31st March 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 169(2) of the Act.

(7) Particulars of notification nos. 1361-287 (2) dated 13th June 2017, issued by the Central Government of India, regarding its makers specified in clause (1) of the sub-section (2) of Section 143 is not applicable to the Company for the year under consideration.

(8) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

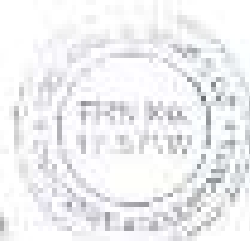
- (i) The Company does not have any pending litigation which would impact its financial position.
- (ii) The Company did not have any long term contracts including derivative contracts or warehouse lease or material leaseable assets.
- (iii) There were no immovables which were required to be disclosed to the members/Shareholders and Protective Fund by the Company.

(9) a) The management has represented that to the best of their knowledge and belief, as disclosed in the Financial Statements no funds have been advanced or loaned or invested either from borrowed funds or share premium or any other sources or kind of funds by the Company to or in any other person or entity including foreign entities (intermediate and final) or the subsidiaries, whether recorded in writing or otherwise, that the intermediary (final or otherwise) directly or indirectly hold or invest in other person or persons identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries);

b) The management has represented that to the best of their knowledge and belief as disclosed in the Financial Statements no funds have been received by the Company from any person or Entity including foreign entities (Funding Parties) or the subsidiaries, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the (Ultimate Beneficiaries);

c) Based on such facts and circumstances that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representation under sub (i) and (b) contain any material misstatement.

6. The Company has neither declared nor paid any Dividend during the year.



For, VIKRAMITA WADHANI (CA)
Chartered Accountant
Firm Reg. No. 11571W

NISHA PRASAD
Partner
Membership No. 109497

IPDN 12109197986(7)06(1)
Date: 09th September, 2022
Place: BHOWANESHWAR

SHREE RAMKRISHNA FINANCE LIMITED

FORM CONTINUING DISCLOSURE (2016)

SHREE RAMKRISHNA FINANCE LIMITED, 2ND FLOOR, 11, DAVAR STREET, MADRAS - 600017

Balance Sheet as at 31st March, 2022

(Amount in Lakhs)

Particulars	Notes	As on 31/03/2022	As on 31/03/2021
A. Equity and Liabilities			
(1) Shareholders' Funds			
(a) Equity Share Capital	1	128.00	128.00
(b) Reserves and Surplus	4	171.14	171.14
(2) Other Reserves/ Liabilities Forming Part of Balance Sheet			
(3) Other Current Liabilities			
(a) Other Current Liabilities	5	11.00	11.00
(4) Current Liabilities			
(a) Short Term Borrowings	6	1.00	1.00
(b) Trade Payables	7	1.00	1.00
(c) Other Current Liabilities			
(i) Other Current Liabilities		12.00	12.00
(ii) Other Current Liabilities		1.00	1.00
Total	8	214.14	214.14
B. Assets			
(1) Non-current Assets			
(a) Property, Plant and Equipment and Intangible Assets	9	1.00	1.00
(i) Property, Plant and Equipment		1.00	1.00
(ii) Intangible Assets		-	-
(b) Deferred Tax Assets/(Liabilities)		-	-
(c) Other Non-current Assets		-	-
(2) Current Assets			
(a) Cash and Bank	10	1.00	1.00
(b) Debtors	11	12.00	12.00
(c) Other Current Assets		1.00	1.00
(d) Loans and Advances	12	199.14	199.14
Total	13	214.14	214.14
Net Worth/Equity/Assets	14		
Reserves and Surplus	15		

Approved on behalf of the Board of Directors

YASOVANNA M. JAYARAMAN

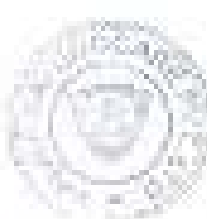
Chairman/Authorized Signatory

Place: Bengaluru, Date: 30/03/2022

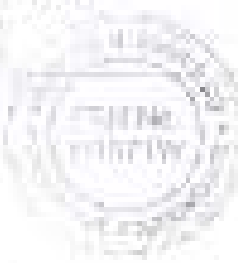
SHREE RAMKRISHNA FINANCE LIMITED

(Signature)
MANAGING DIRECTOR

Place: Bengaluru
Date: 30/03/2022



(Signature) *(Signature)*
MANAGING DIRECTOR MANAGING DIRECTOR
Place: Bengaluru Place: Bengaluru
Date: 30/03/2022 Date: 30/03/2022



REGAL FIRE PROTECTIVE PRIVATE LIMITED

REGISTRATION NO: PTC/02/1993

REGAL FIRE PROTECTIVE PRIVATE LIMITED, 100, MAHARAJA STREET, CHENNAI - 600 002

Profit and Loss Account for the Year ended 31st March, 2014

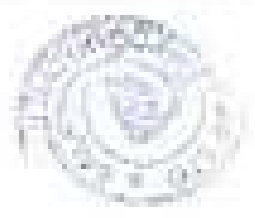
Amount in '000

Sl. No.	Particulars	Notes	As at 31st March 2014	As at 31st March 2013
I	Income from Operations		177.00	
II	Other Income	12	11.10	
III	Total Income (I + II)		188.10	
IV	Expenses			
	Salaries		67.00	
	Wages & Gratuity			
	Provision for Depreciation	14	77.00	
	Provision for Income Tax	4	4.00	
	Provision for Sundry Expenses		1.00	
	Total Expenses (IV)		149.00	
V	Profit / Loss Before Tax	(III-IV)	39.10	
VI	Tax Expense			
	(I) Current Tax			
	(II) Income Tax Provision for current year			
	(III) Deferred Tax		0.00	
VII	Profit / Loss for the Period	15-151	39.10	
VIII	Profit / Loss for the Period	16	0.00	
	Corporate Dividend in Hand	3		
	Securities Premium Reserve	1-16-16		

Approved on behalf of the Board
 Director
 M. SURESH K. N. SURESH K. N.
 Director
 M. SURESH K. N. SURESH K. N.

REGAL FIRE PROTECTIVE PRIVATE LIMITED

[Signature] *[Signature]* *[Signature]*
 Director Director Director
 Chennai Chennai Chennai
 098-80-10-1041 098-80-10-1041
 098-80-10-1041 098-80-10-1041



BALAJI NATUROCARE PRIVATE LIMITED

CIN: U24290GJ2021PTC127632

Notes on Financial Statements for the Year ended 31st March, 2022

Note 1 - Corporate Information

Balaji Naturocare Private Limited is a wholly held domestic company, incorporated on 10th day of November, 2021 under the provisions of Companies Act, 2013. The company is presently engaged in the business of Manufacturing & Trading of Ayurvedic Medicines and Cosmetic products. The registered office of the Company is situated at Shop No: 611, Indira Market, Opp. Kamayal-4, Venna Road, Cheralathal - 24482, Gujarat.

Note 2 - Significant Accounting Policies

(i) Basis for Accounting:

The financial statements are prepared under the historical book-entries and on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles, Accounting Standards modified under Section 133 of the Companies Act, 2013 and the relevant provisions thereof.

(ii) Use of Estimates:

The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Differences between actual results and estimates are recognized in the period in which the results are known/materialized.

(iii) Property, Plant & Equipment and Intangible Assets:

The company provides depreciation on Property, Plant & Equipment and Intangible Assets on basis of useful life mentioned in Companies Act, 2013.

(iv) Revenue Recognition:

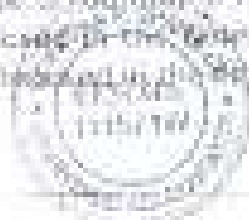
- a. Revenue is recognized at value exclusive of tax to the customer.
- b. Other income has been accounted on accrual basis.
- c. All the expenses are accounted generally on accrual basis except recurring EOPFs.

(v) Tax on Income:

Provision for current tax is made in accordance with the provisions of the Income Tax Act, 1961. Deferred Tax on account of timing difference between taxable and accounting income is provided considering the tax rates and the laws enacted or substantively enacted by the relevant fiscal year. The deferred tax liability / asset is recognized and carried forward only to the extent that there is a reasonable certainty that the liability will be paid / asset will be realized in future.

(vi) Provisions, Contingent Liability and Contingent Assets:

Provisions involving substantial degree of estimation in assessment are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liability is not recognized but are disclosed in the Notes to Accounts. Contingent assets are neither recognized nor disclosed in the financial statements.



SHALINI NATUROCARE PRIVATE LIMITED

CIN: U24180GJ2023PTC000600

Notes on Financial Statements for the Year ended 31st March, 2023

	Amounts in ₹	
	As at 31/03/2023	As at 31/03/2022
Note 3.1 Share Capital		
Authorised Capital		
10,00,000 Equity Shares of ₹10/- each	100.00	
Total	100.00	
Issued, Subscribed & Paid Up Capital		
10,00,000 Equity Shares of ₹10/- each	100.00	
Total	100.00	

Note 3.1 The recapitulation of the number of Shares Outstanding and the amount of share capital:

Name of Shareholder	As at 31/03/2023		As at 31/03/2022	
	No. of Shares	Amount	No. of Shares	Amount
Number of the beginning of the year				
Number at the end of the year	10,000	100.00		

Note 3.2 The Details of Share holders holding more than 1% shares:

Name of Shareholder	As at 31/03/2023		As at 31/03/2022	
	No. of Shares	% of Holding	No. of Shares	% of Holding
PRINCE STEPHAN P. JOSEPH	5,000	50.00%		
ANANDKUMAR KUMAR	5,000	50.00%		

Note 3.3 Details of Shares held by Promoters:

Name of Promoter	As at 31st March, 2023		As at 31st March, 2022		% of Total Shares Held
	No. of Shares	% held	No. of Shares	% held	
PRINCE STEPHAN P. JOSEPH	5,000	50.00%			50.00%
ANANDKUMAR KUMAR	5,000	50.00%			50.00%

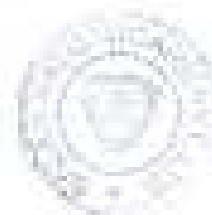
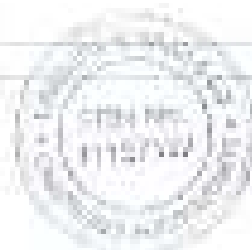
Note 3.4 Rights, Privileges and Restrictions attached to equity shares:

The Company has one class of equity shares having a par value of ₹ 10 per share. Full details are given in the Memorandum of Association.

Note 3.5

In terms of its articles of association of company, the holders of Equity Shares all the holders of the holding of the company after abolition of all preferential securities shall have the following rights and powers: the distribution of the assets of the company after liquidation.

	As at 31/03/2023	As at 31/03/2022
Note 3.6 Reserves and Surplus		
Profit and Loss Account		
Reserve		
Profit 11,00,000/-	11.00	
Total	11.00	



DAJAJI INTERNATIONAL PRIVATE LIMITED
CPIN: 81000800001P11172632

Statement of Financial Position for the Year ended 31st March, 2022

Amount in Rupee

Note: 5 Deferred Tax Liability	As at 31/03/2022	As at 31/03/2021
Deferred Tax (Income)	0.00	-
Total	0.00	-

Note: 6 Short Term Borrowings	As at 31/03/2022	As at 31/03/2021
Unsecured Loans	-	-
Total	-	-

Note: 7 Trade Payables	As at 31/03/2022	As at 31/03/2021
Trade Payables	-	-
Trade Payables (Current)	-	-
Trade Payables (Long Term)	-	-
Total	0.00	0.00

Note: 7.1 The amount of amount representing to Short Term Payables from current period is available information only the company is as under:

Particulars	As at 31/03/2022	As at 31/03/2021
Amount of current and long term payables to all kinds of vendors/contractors/creditors (including bank borrowings) as at the end of the period and the amount of current payables	-	-
Amount of current payables to all kinds of vendors/contractors/creditors (including bank borrowings) as at the end of the period and the amount of long term payables	-	-
Amount of current payables to all kinds of vendors/contractors/creditors (including bank borrowings) as at the end of the period and the amount of long term payables	-	-

Note: 7.2 Trade Payables Aging Schedule:

Particulars	As at March 31, 2022					Total
	Not Due	Less than 1 Year	1 - 2 Year	2 - 3 Year	More than 3 Year	
Current	-	-	-	-	-	-
Long Term	-	-	-	-	-	-
Total	0.00	0.00	0.00	0.00	0.00	0.00



GAJALE MATRICULAR PRIVATE LIMITED
EST. 1978/REGISTRATION NO. 1959
Notes on Financial Statements for the Year ended 31st March, 2022

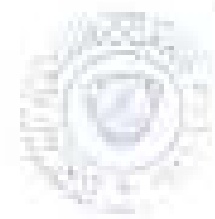
Amount in '000

Particulars	As at March 31, 2022					
	Outstanding for following periods from due date of payment					
	Not Due	From 1st to 31st March	1 - 3 Years	3 - 5 Years	More than 5 Years	Total
Liabilities						
1. Short Term						
2. Long Term						
3. Current Liabilities						
4. Non-current Liabilities						

Notes 8 Short Term Provisions	As at 31/03/2022	As at 31/03/2021
Provision for doubtful debts	12.50	
Provision for Income Tax		
Total	12.50	

Notes 20 Trade Receivables	As at 31/03/2022	As at 31/03/2021
Trade Receivables		
Outstanding for more than 30 days		
Others	30.25	
Total	30.25	

Notes 24.1 Trade Receivable (Ageing Schedule)						
Particulars	As at March 31, 2022					
	Outstanding for following periods from due date of payment					
	Not Due	1 - 30 days	3 - 6 months	6 - 12 months	1 - 3 Years	More than 3 Years
1. Trade Receivable		12.25				
2. Trade Receivable						
3. Trade Receivable						
4. Trade Receivable						
5. Trade Receivable						
6. Trade Receivable						



SHARAD MATHEMATICS EDUCATION CENTER
2179, Naraina Road, New Delhi-110028
Notes on Financial Statements for the Year ended 31st March, 2022

Amounts in ₹00

Particulars	As at March 31, 2021					
	Details given for following periods from the date of purchase					
	Up to Year	Less than 6 Months	6 months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years
Investment in Government of India bonds with a tenure of 10 years at 8.1% rate of interest per annum	-	-	-	-	-	-
Note 11: Cash & Cash Equivalents					As at 31/03/2021	As at 31/03/2020
Cash On Hand					25.00	
Bank Balance with following banks as on 31/03/2021 - Current Account					343.00	
Total					368.00	
Note 12: Other Current Assets					As at 31/03/2021	As at 31/03/2020
Prepaid Expenses on A/R					11.00	
Total					11.00	
Note 13: Other Income					As at 31/03/2021	As at 31/03/2020
Course Charge Income					11.18	
Total					11.18	
Note 14: Distributions, Refund & Prepayments Expenses					As at 31/03/2021	As at 31/03/2020
Bank Fee					12.50	
Post Charge					0.00	
Utility charges					75.00	
Education Fee					6.00	
Total					93.50	



BAJAJ HINDROBANK PRIVATE LIMITED

(CIN: U34700GJ20051470127532)

Notes on Financial Statements for the Year ended 31st March, 2022

Amount in ₹ Lakhs

18. Details of Government Grants:

Particulars	2021/2022	2020/2021
	₹	

19. Details of Foreign Currency Exposure

(The financials in Indian ₹, hereinafter referred to as INR)

Particulars	2021/2022			2020/2021	
	US\$	INR	% Change	US\$	INR
		₹			

20. Employee benefits:

Particulars	2021/2022	2020/2021
Provision for National Pension Scheme		

21. Contingent Liabilities

	Year ended 31/03/2022	Year ended 31/03/2021
Provision for the provision for the provision for the provision	11.00	
Provision for the provision for the provision for the provision		
Provision for the provision for the provision for the provision	11.00	
Provision for the provision for the provision for the provision	11.00	
Provision for the provision for the provision for the provision	11.00	
Provision for the provision for the provision for the provision	11.00	

22. Assets held in trust:

	2021/2022	2020/2021
Assets held in trust	11.00	
Assets held in trust	11.00	

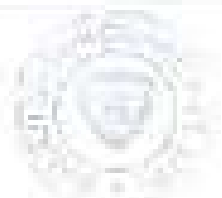
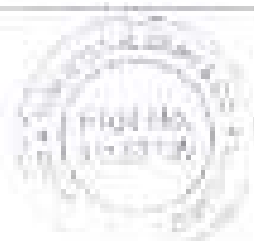
23. Related Party Disclosures (as per Accounting Standard 24)

- (i) List of related parties as defined in the Accounting Standard 24 and the nature of the relationship:

- Key Management Personnel**
- Executive Director
- Non-Executive Director
- Key Management Personnel
- Key Management Personnel

- (ii) Amounts owing to and from related parties:

Particulars	2021/2022	2020/2021
Due to Related Party (Management Personnel)	11.00	
Due to Related Party (Management Personnel)	11.00	





22. **Condition of Habitation**

Problems	2020/2021	2022/2023
Factors of Habitation and Area around school		

23. To see the condition of the school, the Ministry has prepared a table about the condition of the school. The table is as follows. Please fill in the table with the information you have.

24. **Condition of Physical Condition**

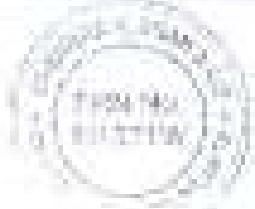
Problems	2020/2021	2022/2023
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25. **Information on Physical Condition**

Item	Unit	2020/2021		2022/2023	
		Number of	Percentage	Number of	Percentage

26. **Other Necessary Information**

- 26.1. The school is located in a safe area. (Yes/No)
- 26.2. The school is located in a safe area. (Yes/No)
- 26.3. The school is located in a safe area. (Yes/No)
- 26.4. The school is located in a safe area. (Yes/No)
- 26.5. The school is located in a safe area. (Yes/No)
- 26.6. The school is located in a safe area. (Yes/No)
- 26.7. The school is located in a safe area. (Yes/No)
- 26.8. The school is located in a safe area. (Yes/No)
- 26.9. The school is located in a safe area. (Yes/No)
- 26.10. The school is located in a safe area. (Yes/No)
- 26.11. The school is located in a safe area. (Yes/No)
- 26.12. The school is located in a safe area. (Yes/No)
- 26.13. The school is located in a safe area. (Yes/No)
- 26.14. The school is located in a safe area. (Yes/No)
- 26.15. The school is located in a safe area. (Yes/No)
- 26.16. The school is located in a safe area. (Yes/No)
- 26.17. The school is located in a safe area. (Yes/No)
- 26.18. The school is located in a safe area. (Yes/No)
- 26.19. The school is located in a safe area. (Yes/No)
- 26.20. The school is located in a safe area. (Yes/No)



STATE BANK OF INDIA
STATE BANK OF INDIA

Annual Report for the Year ended 31st March, 2022

Annexure - A

Table A: Assets and Liabilities of the Bank as at 31st March, 2022 (in Lakhs of Rupees)

Particulars	2022	2021	2020	2019
Assets				
1. Cash and balances with RBI		1,11,92,37,92	1,11,92,37,92	1,11,92,37,92
2. Government securities		1,11,92,37,92	1,11,92,37,92	1,11,92,37,92
3. Loans and advances		1,11,92,37,92	1,11,92,37,92	1,11,92,37,92
4. Investments		1,11,92,37,92	1,11,92,37,92	1,11,92,37,92
5. Other assets		1,11,92,37,92	1,11,92,37,92	1,11,92,37,92
Liabilities				
6. Deposits		1,11,92,37,92	1,11,92,37,92	1,11,92,37,92
7. Borrowings		1,11,92,37,92	1,11,92,37,92	1,11,92,37,92
8. Other liabilities		1,11,92,37,92	1,11,92,37,92	1,11,92,37,92



**ANALISA HASIL PENGUJIAN FISIKA, KIMIA
DAN BIOMOLEKULOGI CAMPURAN
SARAPAN PANGKAS (MAGGI) PER 100 GRAM (Kandungan Total per 100g)**

Kandungan Total

1. Kandungan Protein Kandungan Protein per 100 gram Kandungan Protein per 100 gram (Kandungan Total per 100g)	6	Kandungan Protein per 100 gram 6,000%	66	66	
2. Kandungan Lemak Kandungan Lemak per 100 gram Kandungan Lemak per 100 gram (Kandungan Total per 100g)	4	Kandungan Lemak per 100 gram 4,000%	44	44	
3. Kandungan Karbohidrat		Kandungan Karbohidrat per 100 gram 100,000%			

- 11.1) Kandungan protein yang terdapat dalam sampel adalah sebesar ...
- 11.2) Kandungan lemak yang terdapat dalam sampel adalah sebesar ...
- 11.3) Kandungan karbohidrat yang terdapat dalam sampel adalah sebesar ...
- 12) Kandungan protein yang terdapat dalam sampel adalah sebesar ...
- 13) Kandungan lemak yang terdapat dalam sampel adalah sebesar ...
- 14) Kandungan karbohidrat yang terdapat dalam sampel adalah sebesar ...
- 15) Kandungan protein yang terdapat dalam sampel adalah sebesar ...
- 16) Kandungan lemak yang terdapat dalam sampel adalah sebesar ...
- 17) Kandungan karbohidrat yang terdapat dalam sampel adalah sebesar ...
- 18) Kandungan protein yang terdapat dalam sampel adalah sebesar ...
- 19) Kandungan lemak yang terdapat dalam sampel adalah sebesar ...
- 20) Kandungan karbohidrat yang terdapat dalam sampel adalah sebesar ...

Appendix to Rule 18(1) (2)

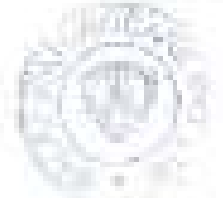
APPROVED BY: (NAME & TITLE)
 Approved by: (Name & Title)
 Date: (Date)

APPROVED BY: (NAME & TITLE)

(Signature)
 (Name)
 (Title)
 (Date)

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INDEPENDENT AUDITORS' REPORT

To,
The Members of
BALAJI NATUNICARE PRIVATE LIMITED
(CIN: U28299GJ2002PTC127412)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of M/s BALAJI NATUNICARE PRIVATE LIMITED (the Company), which comprise the balance sheet as at 31st March 2022, the statement of profit and loss and notes to the financial statements, including a summary of the significant accounting policies (hereinafter referred to as "the financial statements"), and other explanatory information for the year ended 31st March 2022.

In our opinion and to the best of our information and according to the explanatory letter to us for aforesaid financial statements give the information required by the Companies Act, 2013 (the Act) in the manner as required and give a true and fair view in conformity with the accounting principles generally accepted in India at the date of audit of the Company as at 31st March 2022, and its loss for the year ended on 31st March 2022.

Scope of Opinion

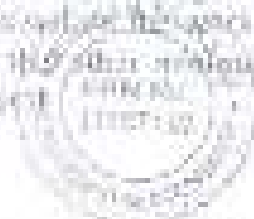
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in our Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with those requirements and the Indian Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the financial information. The other information comprises the information included in the Board's Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not assume any responsibility for assurance over the other information.

In addition to the audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If we identify discrepancies we have pointed out the same that there is a material inconsistency or the other information, we are required to report that fact and have nothing to report in this regard.



English of Matter

We have qualified our opinion in relation to:

Para No. 7, 10 and 13 regarding some of the Account Balances in respect of Trade Receivables, Trade Payable & Loans and Advances which are subject to confidentiality from the respective parties.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 133(1) of the Companies Act, 2013 (the Act) with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flow of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes ensuring that adequate accounting records in accordance with the principles of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and as free from any material misstatement whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concerns and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to state in our audit report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In the course of an audit in accordance with SAs, we are required to exercise judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misstatements, or the deliberate manipulation of the accounting records.

