

INDEPENDENT AUDITOR'S REPORT



To The Members of Komal Building Solutions Private Limited

Report on the Ind AS Financial Statements

Opinion

We have audited the accompanying Ind As financial statements of Komal Building Solutions Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information. (hereinafter referred to as "the Ind AS financial statement")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind As financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Ind As financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Ind As 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 (ICAI) together with the independence requirements that are relevant to our audit of the Ind As financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind As financial statements.

Emphasis of Matter

We draw attention to Note No-18 of the financial statements , which describe the effect of COVID-19 on the business activities of the company. Our opinion is not modified in respect of the matter .





Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's Response
1	<i>Land Verification</i>	<p><u>Principal Audit Procedures</u></p> <p>We have verified land title using online website of UP govt, upbhulekh.gov.in. Title of one village, namely Chamrawali Ramgarh, was not verified online due to halt in process of land consolidation at registrar level. Because of it, Khasra no. of above village were not identified and hence online verification was not possible. This land was verified in debenture trust deed as mortgaged land.</p>

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Ind As financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions 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 Ind As financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.





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

The Board of Directors are 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 Ind As financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but 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 Ind As financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Ind As 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, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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 Ind As 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 Ind As financial statements, including the disclosures, and whether the Ind As financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Ind As financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Ind As financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:



- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.
- e) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The company does not have any pending litigation which would impact its financial positions .
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For **Sudhir Kumar & Company**
Chartered Accountants
FRN No. 026296N

Sudhir Kumar

(CA **Sudhir Kumar**)
Proprietor
M.No 501230





UDIN:21501230AAAA-

Place : New Delhi

Date: 22/06/21



ANNEXURE "A" referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date to the members of **Komal Building Solutions Private Limited** on the accounts of the Company for the year ended 31st March 2021.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

- (i) There are no fixed assets of the company, thus paragraph 3(i) of the order is not applicable to the company
- (ii) As per the information and explanation given to us, Management has conducted physical verification of inventories during the year. In our opinion, the frequency of such verification is reasonable and no material discrepancies were noticed on such physical verification.
- (iii) The Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
- (iv) In Our opinion and according to information and explanation given to us the company has complied with the provision of section 185 and 186 of the Act, with respect to the loan and investments made.
- (v) The company has not accepted the deposits as per the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and rules framed there under.





(vi) The Company is not required to maintain cost records under subsection (i) of section 148 of the Companies Act 2013 as prescribed by the Central Government.

(vii)(a) As per the examination of records of the company and according to the information and explanations given to us the Company is generally regular in depositing undisputed statutory dues applicable to it like, Provident Fund, Employees' State Insurance, Income-tax, Goods and Services Tax, Customs Duty, Excise Duty, Cess and other material statutory dues applicable to it with the appropriate authorities, and there were no arrears of such dues at the end of the year which have remained outstanding for a period of more than six months from the date they became payable.

(b) As per records produced before us and according to the information and explanations given to us there are no dues of Income-tax, Goods and Services Tax, Customs duty, Excise Duty, Value Added Tax or Cess which have not been deposited on account of any dispute.

(viii) The Company does not have any loan or borrowing from any financial institutions, Banks, Government or Debenture holders during the year. Accordingly Paragraph 3(VIII) of the order is not applicable.

(ix) The Company did not raise any money by way of initial public offer or further public offer (including debenture instruments) and term loan during the year. Accordingly Paragraph 3 (IX) of the order not applicable.

(X) According to the information and explanations given to us, no material fraud on or by the Company has been noticed or reported during the year.

(XI) According to information and explanations given to us and based on our examination of the records of the company, the company has not paid / provided for managerial remuneration, thus paragraph 3 (XI) is not applicable to the company.

(XII) In Our opinion and according to information and explanation given to us, the Company is not a nidhi company. Accordingly paragraph 3 (XII) of the order is not applicable.

(XIII) According to the information and explanation given to us and based on our examination of the records of the company, Transaction with related party are in compliance with section 177 and 188 of the Act, where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable Indian Accounting Standards.





(XIV) According to the information and explanation given to us, based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year

(XV) According to the information and explanation given to us, based on our examination of the records of the company, the company has not entered into non cash transactions with Directors or persons concerned with him. Accordingly paragraph 3 (XV) of the order is not applicable to the company.

(XVI) The Company is not required to be registered under section 45 – IA of the Reserve Bank of India Act, 1934.

For **Sudhir Kumar & Company**
Chartered Accountants
FRN No. 026296N.

Sudhir Kumar

(CA Sudhir Kumar)
Proprietor
M.No 501230
UDIN:21501230AAAA-



Place : New Delhi
Date: 22/01/21



ANNEXURE “B” referred to in paragraph 2(f) under “Report on other legal and regulatory requirements” section of our report of even date to the members of Komal Building Solutions Private Limited on the Internal Financial Controls referred under clause (i) of sub-section 3 of section 143 of the Companies Act 2013 (“the Act”) for the year ended 31st March, 2021.

We have audited the internal financial controls over financial reporting of **Komal Building Solutions Private Limited** (“the Company”) as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility

The Company’s management is responsible for establishing and maintaining internal financial controls based on “the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India”. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.





Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting; assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.





Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

For **Sudhir Kumar & Company**
Chartered Accountants
FRN No. 026296N

Sudhir Kumar

(CA Sudhir Kumar)
Proprietor
M.No 501230
UDIN:21501230AAAA-



Place : New Delhi
Date: 22/06/21

Komal Building Solutions Private Limited
CIN:U70200DL2013PTC247519
Balance Sheet As at 31st March 2021

(Amount in Rs.)

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
Assets			
Non Current assets			
Property ,Plant and Equipment			
Financial Assets			
(i) Loans			
(ii) Other Financial assets			
Current Assets			
(i) Inventories			
Financial Assets			
(i) Trade Receivables	3	3,39,37,798	3,39,37,798
(ii) Cash and Cash equivalents	4	21,075	32,775
Current Tax assets (Net)			
Other Current Assets			
Total		3,39,58,873	3,39,70,573
EQUITY AND LIABILITIES			
Equity			
Equity share capital			
Other Equity			
	5 5A	1,00,000 (2,47,092)	1,00,000 (2,35,292)
Non Current Liabilities			
Financial Liabilities			
Borrowings			
(ii) Trade Payables			
(iii) Other Financial Liabilities			
Provisions			
Deffered Tax Liabilities			
Other Non Current Liabilities			
Current Liabilities			
Financial Liabilities			
(i) Borrowings			
(ii) Trade and other Payables			
(iii) Other Financial Liabilities			
Other Current Liabilities			
Short Term Provisions			
Current Tax Liabilities (Net)			
Total		3,39,58,873	3,39,70,573

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS 1 & 2

As per pur Report attached

For Sudhir Kumar & Company
 Chartered Accountants
 FRN No. 026296N



Sudhir Kumar

(CA Sudhir Kumar)
 Proprietor
 M.No 501230

For and on behalf of the Board

S Singh

Sudhanshu Singh
 Director
 DIN 08674543

Gopal Dutt

Gopal Dutt
 Director
 DIN 07977132

Date: 22nd June 2021
 Place: New Delhi

Komal Building Solutions Private Limited
CIN:U70200DL2013PTC247519
Profit and Loss for the year ended 31st March 2021

(Amount in Rs.)

Particulars	Note No	For the year ended March 31, 2021	For the year ended March 31, 2020
Revenue from operations		-	-
Other income		-	-
Total Income		-	-
Expenses:			
Employee benefits expense			
Finance costs			
Depreciation and amortization Expense			
Other expenses	7	11,800	12,200
Total expenses		11,800	12,200
Profit before exceptional items and tax			
Profit/(Loss) before Tax		(11,800)	(12,200)
Tax expense:			
(1) Current tax		(11,800)	(12,200)
(ii) Deferred Tax			
Profit / (Loss) for the period		(11,800)	(12,200)
Other Comprehensive Income			
A. (i) Items that will not be reclassified to profit or loss			
(ii) Income tax relating to items that will not be reclassified to profit or loss			
B. (i) Items that will be reclassified to profit or loss			
(ii) Income tax relating to items that will be reclassified to profit or loss			
Total Comprehensive Income for the period		(11,800)	(12,200)
Earnings per Equity Share			
(1) Basic	8	(1.18)	(1.22)
(2) Diluted		(1.18)	(1.22)

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS 1 & 2

As per our Report attached

For Sudhir Kumar & Company

Chartered Accountants
FRN No. 026296N

Sudhir Kumar

(CA Sudhir Kumar)

Proprietor
M.No 501230



For and on behalf of the Board

SSJ
Sudhanshu Singh
Director
DIN 08674543

gdm
Gopal Dutt
Director
DIN 07977132

Date: 22nd June 2021
Place: New Delhi

Komal Building Solutions Private Limited
CIN:U70200DL2013PTC247519
Cash Flow Statement for the year ended 31st March 2021

(Amount in Rs.)

Particulars	2020-21 Amount	2019-20 Amount
[A] Cash flows from operating activities		
Net profit before taxation, and extraordinary item	(11,800)	(12,200)
Cash loss from operating before Working Capital Changes	(11,800)	(12,200)
Adjustments for:		
Inventory	-	-
Current Liabilities	100	12,200
Loan & Advances , Other Asset	-	-
Cash generated from operations	100	12,200
Income taxes paid	-	-
Net cash from operating activities (A)	100	12,200
[B] Cash Flow from Investing Activities		
Net cash from investing activities (B)	-	-
[C] Cash flow from Financing Activities		
Net cash used in financing activities (c)	-	-
[D] Net Increase in cash and cash equivalents (a)+(b)+(c)	(11,700)	-
Cash and cash equivalents at beginning of period	32,775	32,775
Cash and cash equivalents at end of period	21,075	32,775

For Sudhir Kumar & Company
Chartered Accountants
FRN No. 026296N

Sudhir Kumar

(CA Sudhir Kumar)
Proprietor
M.No 501230

For and on behalf of the Board

SSi-jh

Sudhanshu Singh
Director
DIN 08674543

Gopal Dutt

Gopal Dutt
Director
DIN 07977132

Date: 22nd June 2021
Place: New Delhi



Komal Building Solutions Private Limited
CIN:U70200DL2013PTC247519
Statement of Change in equity as at 31st March 2021

(Amount in Rs.)

A: Equity Share Capital

	As at April 01, 2019	Changes in equity 2019-20	As at March 31, 2020	Changes in equity 2020-21	As at March 31, 2021
	Amount	Amount	Amount	Amount	Amount
Equity Share Capital	1,00,000	-	1,00,000	-	1,00,000
	1,00,000	-	1,00,000	-	1,00,000

B: Other Equity

Particulars	Equity - component of compound financial instrument	Reserve & Surplus		Other Comprehensive Income	Total Other Equity
		General Reserve	Retained Earning		
	Amount	Amount	Amount	Amount	Amount
As on 01/04/2019	0.00	-	(2,23,092)	-	(2,23,092)
Profit for the year	-	-	(12,200)	-	(12,200)
Other Comprehensive Income	-	-	-	-	-
Total	-	-	(2,35,292)	-	(2,35,292)
Interim Dividend			-		-
Dividend Distribution Tax			-		-
As at 31/03/2020	-	-	(2,35,292)	-	(2,35,292)
Profit for the year	-	-	(11,800)	-	(11,800)
Other Comprehensive Income	-	-	-	-	-
Total	-	-	(2,47,092)	-	(2,47,092)
Interim Dividend			-		-
Dividend Distribution Tax			-		-
As at 31/03/2021	-	-	(2,47,092)	-	(2,47,092)



Komal Building Solutions Private Limited
CIN:U70200DL2013PTC247519
Notes Forming part of the financial statement for the year ended 31st March 2021

1: Corporate Information

The company was incorporated on 24th January, 2013 under the provisions of the Companies Act, 1956. the company has been formed to carry on business to acquire by purchase and sell, Lease, Hire or other wise land and properties of any tenure or interest there onto erect , construct houses, buildings or works of every description Development of Colonies and pull down rebuild, enlarge, alter Improve existing houses and building to construct and appropriate any such land into and for roads, streets, gardens and other conveniences as detailed given in Memorandum of Association of the company.

The register office of the Company is situated at Half Basement No.1, East of Kailash Community Centre, Sandhya Deep Building New Delhi South Delhi DL 110065 IN

The Financial statement were approved and adopted by board of directors of the Company in the meeting dated June - 22 - 2021.

2: Summary of Significant Accounting Policies

2.1. BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Ind AS) to comply with the Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (Indian Accounting Standards (Amendmened)Rule 2016, The Company Adopted Ind AS w.e.f. April 01, 2016 (with the transition date of April 01,2015) and accordingly these financial results (including all previous year comperative periods restated) have been prepared in accordance with the recognition and measurment principals prescribed under Section 133 of the Companies Act , 2013 read with the Relevant rules issued there under and other accounting principals generally accepted in india.

The Company has ascertained its operating cycle as 48 months for the purpose of current / non-current classification of assets and liabilities. This is based on the nature of products and the time between acquisition of assets for processing and their realisation in cash and cash equivalents.

The Financial statement are present in INR and all figures are in full figures, All Financial figures are rounded off to thousand.

These financial statements have been prepared on the historical cost basis, except for the following which are measured at each reporting date as under:

Certain financial assets and liabilities - at fair value/amortized cost;

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

For financial reporting purposes, fair value measurements are categorized into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in the active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

2.2. Taxation

Provision for current tax is determined as the amount of tax payable in respect of estimated taxable income for the year and in accordance with the provisions of Income Tax Act, 1961. Deferred tax is recognized using the enacted tax rates and laws as on the Balance Sheet date, subject to the consideration of prudence in respect of deferred tax assets on all timing differences, between taxable income and accounting income that originate in one period and are capable of reversal in one of more subsequent periods.



Komal Building Solutions Private Limited
CIN:U70200DL2013PTC247519

Notes Forming part of the financial statement for the year ended 31st March 2021

2.3. Inventories

Inventory of Land has been stated at Cost or Net realisable value whichever is lower
Cost of Inventory comprise cost of purchase of land and other charges required to get it register in companies name.

2.4. Earnings per share

The earnings considered in ascertaining the Company's EPS comprises the net profit after tax. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the period.

2.5. Financial Instruments:

a) Financial Asset

Financial Assets are measured at amortised cost or fair value through Other Comprehensive Income or fair value through Profit or Loss, depending on its business model for managing those financial assets and the assets contractual cash flow Characteristics.

Subsequent measurements of financial assets are dependent on initial categorisation. For impairment purposes significant financial assets are tested on an individual basis, other financial assets are assessed collectively in groups that share similar credit risk characteristics.

a) Financial Liability

At initial recognition, all financial liabilities other than fair valued through profit and loss are recognised initially at fair value less transaction costs that are attributable to the issue of financial liability.

2.6. Revenue Recognition

Revenue is recognised as per agreed profit margin (Rs. 30000/- per Acres) as mentioned in the development agreement with the "Developer" (APIL) on the licensed land transferred for Development.

2.7. Provisions & Contingencies

A provision is recognized when the company has a present obligation as a result of a past event, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made of the amount of the obligation.

2.8. Cash and Cash Equivalents

Cash and cash equivalents comprise cash and cash on deposit with banks.

2.9. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.



Komal Building Solutions Private Limited
CIN:U70200DL2013PTC247519

Notes Forming part of the financial statement for the year ended 31st March 2021

2.10 Transition to Ind-AS - Overall principle

These financial statements for the year ended March 31, 2017, are the Company's first annual financial statements prepared in accordance with Ind AS. The accounting policies have been applied in preparing the financial statements for the year ended March 31, 2017, the comparative information presented in these financial statements for the year ended March 31, 2016 and in the preparation of an opening Ind AS balance sheet as at April 1, 2015 (the date of transition). In preparing its opening Ind AS balance sheet, the Company has adjusted/reclassified the amounts reported previously in financial statements prepared in accordance with the accounting standards notified under Companies (Accounting Standards) Rules, 2006 (as amended) and other relevant provisions of the Act (Previous GAAP) to comply with Ind AS. An explanation of how the transition from previous GAAP to Ind AS has affected the Company's financial position, financial performance and cash flows is set out in the following notes. However, this principle is subject to the certain exceptions and exemptions availed by the Company as detailed below:

Exemptions and exceptions availed

A. Optional exemptions

company has not avail any optional exemptions.

B. MANDATORY EXCEPTIONS

(i) Estimates

Ind AS estimates as at April 1, 2015 are consistent with the estimates as at the same date made in conformity with previous GAAP. The Company made estimates for the following items in accordance with Ind AS at the date of transition as these were not required under previous GAAP:

- market rate of interest for calculating fair value of financial instruments

(ii) De-recognition of financial assets and liabilities

Ind AS 101 requires the entity to apply the de-recognition provisions of Ind AS 109 prospectively for transactions occurring on or after the date of transition to Ind AS. However, Ind AS 101 allows a first time adopter to apply the de-recognition requirements in Ind AS 109 retrospectively from a date of the entity's choosing, provided that the information needed to apply Ind AS 109 to financial assets and financial liabilities derecognised as a result of past transactions was obtained at the time of initially accounting for those transactions. Accordingly, the Company has applied the de-recognition provisions prospectively from the date of transition to Ind AS.

(iii) Classification and measurement of financial assets

As per Ind AS 101, the Company has classified and measured financial assets on the basis of the facts and circumstances that exist at the date of transition to Ind AS.

2.11 Standards Issued but not yet Effective:

In March 2017, the Ministry of Corporate Affairs issued the Companies (Indian Accounting Standards) (Amendments) Rules, 2017, notifying amendments to Ind AS 7, 'Statement of cash flows' and Ind AS 102, 'Share-based payment.' These amendments are in accordance with the recent amendments made by International Accounting Standards Board (IASB) to IAS 7, 'Statement of cash flows' and IFRS 2, 'Share-based payment,' respectively. The amendments are applicable to the company from April 1, 2017.



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Notes Forming part of the financial statement for the year ended 31st March 2021

3 Inventories

(Amount in Rs.)

Particulars	Amount As at 31.03.2021	Amount As at 31.03.2020
Inventories	Amount	Amount
Land at Dadri	3,39,37,798.00	3,39,37,798.00
Closing Balance	3,39,37,798	3,39,37,798

- 1) Inventory of Land has been stated at Cost or Net realisable value whichever is lower.
2) Charge is created against land with IL & FS Trust Company Limited for debentures issued by holding Company.

4 Cash and Cash Equivalents

Particulars	Amount As at 31.03.2021	Amount As at 31.03.2020
Cash on Hand	-	-
Balances with banks:		
In Current Accounts	21,075.00	32,775.00
Less : Book Overdraft		-
Closing Balance	21,075	32,775

5 Equity share capital

Particulars	Amount As at 31.03.2021	Amount As at 31.03.2020
AUTHORISED	Amount	Amount
Equity shares. Rs. 10/- par value 10,000 (Previous year 10,000) Equity Shares	1,00,000	1,00,000
	1,00,000	1,00,000
Shares issued, subscribed and fully paid up Capital Equity shares. Rs. 10/- par value 10,000 (Previous year 10,000) Equity Shares (Out of the above, 9,999 equity shares, fully paid up are held by Ansal Hi-Tech Townships Ltd. - Holding Company. (Previous year 9,999)	1,00,000	1,00,000
	1,00,000	1,00,000



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(a) Terms/rights attached to Equity Shares

The Company has only one class of Equity Shares having a par value of Rs.10/- each. Each holder of Equity Shares is entitled to one vote per shares. The dividend proposed by the Boards of Directors is subject to the approval of the shareholders in the ensuing Annual General meeting. In the event of liquidation of the company, the holders of Equity Shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

Aggregate number of bonus shares issued, during the period of five years immediately preceding the reporting period: Nil

(b) Reconciliation of the Shares outstanding at the beginning and at the end of reporting period are as below:

Particulars	Amount As at 31.03.2021		As at 31.3.2020	
	No of Shares	Amount	No of Shares	Amount
Equity shares outstanding at the beginning of the year	10,000	1,00,000	10,000	1,00,000
Equity shares issued during the year	-	-	-	-
Equity shares outstanding at the end of the year	10,000	1,00,000	10,000	1,00,000

c) The details of shareholders holding more than 5% shares is set out below:

Equity Shareholders	Amount As at 31.03.2021		As at 31.3.2020	
	Shares (No.)	% Holding	Shares (No.)	% Holding
M/s Ansal Hi-Tech Townships Ltd. (Holding Company)	9,999	99.99%	9,999	99.94%
Total	9,999	99.99%	9,999	99.94%

5A. Other Equity

Particulars	Equity component of compound financial instrument	Reserve & Surplus		Other Comprehensive Income	Total Other
		General Reserve	Retained Earning		
	Amount	Amount	Amount	Amount	Amount
As on 01/04/2019	-	-	(2,23,092)	(2,23,092)	(2,23,092)
Profit for the year	-	-	(12,200)	(12,200)	(12,200)
Other Comprehensive Income	-	-	-	-	-
Total	-	-	(2,35,292)	(2,35,292)	(2,35,292)
Interim Dividend	-	-	-	-	-
Dividend Distribution Tax	-	-	-	-	-
As at 31/3/2020	-	-	(2,35,292)	-	(2,35,292)
Profit for the year	-	-	(11,800)	(11,800)	(11,800)
Other Comprehensive Income	-	-	-	-	-
Total	-	-	(2,47,092)	(11,800)	(2,47,092)
Interim Dividend	-	-	-	-	-
Dividend Distribution Tax	-	-	-	-	-
As at 31/03/2021	-	-	(2,47,092)	-	(2,47,092)



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6 Other Current Liabilities

Particulars	Amount As at 31.03.2021	Amount As at 31.03.2020
	Amount	Amount
Audit Fees Payables Expenses payable	11,800	11,800
Total	11,800	11,800

6A Other Non Financial Liabilities

Particulars	Amount As at 31.03.2021	Amount As at 31.03.2020
	Amount	Amount
Ansal Hi-Tech Townships Limited (Holding Company)	3,40,94,165	3,40,94,065
Total	3,40,94,165	3,40,94,065

7 Other Expenses

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
	Amount	Amount
Filling Fees Auditor's remuneration - Statutory audit	11,800	11,800
Total	11,800	11,800

8 Earning Per Share

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Opening equity shares (Nos.)	10,000	10,000
Equity shares issued during the year (Nos.)	-	-
Closing equity shares (Nos.)	10,000	10,000
Weighted average number of equity shares used as denominator for basic earnings (Nos.)	10,000	10,000
Weighted average number of equity shares used as denominator for diluted earnings (Nos.)	10,000	10,000
Net profit after tax used as numerator	(11,800)	(12,200)
Basic earnings per Share (Amount in Rs)	(1.18)	(1.22)
Diluted earnings per Share (Amount in Rs.)	(1.18)	(1.22)
Face value per share (Amount in Rs.)	10	10



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9 Contingent Liability

The Company is a part of the following Guarantees (to the extent of mortgaged land) given by the Group Companies to Banks/Institutions on behalf of parent/ holding Company:

Particulars	Amount As at 31.03.2021	Amount As at 31.03.2020
	Amount	Amount
Corporate guarantee given by Group Companies against term loan taken from IL & FS Trust Company Limited	2,00,00,00,000	2,00,00,00,000
Total	2,00,00,00,000	2,00,00,00,000

10 Having regard to intergrated nature of real estate development business of the Company, there is only one reportable segment 'real estate development'. In view of which the disclosure requirement of segment reporting pursuant to IND AS 108 "Operating segment" under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (Indian Accounting Standards (Amendmened) Rule 2016 is not applicable.

11 The Company does not have any employee, Ind AS-19 on "Employee Benefit" is not applicable.

12 Related Party Disclosure

(a) There is no Key Managerial Person up to 31st March 2021.

(b) As per Ind AS-24 "Related party Disclosure", the following are related parties:

Name of Related Parties	Relation
Ansal Properties & Infrastructure Ltd	Parent Company
Ansal Hi-Tech Townships Limited	Holding Company
Delhi Towers Ltd.	Fellow Subsidiary
Ansal Condominium Ltd.	Fellow Subsidiary
Ansal IT City & Parks Ltd.	Fellow Subsidiary
Star Facilities Management Ltd.	Fellow Subsidiary
Ansal API Infrastructure Ltd.	Fellow Subsidiary
Charismatic Infratech Pvt. Ltd.	Fellow Subsidiary
Aabad Real Estates Limited	Fellow Subsidiary
Anchor Infraprojects Limited	Fellow Subsidiary
Bendictory Realtors Limited	Fellow Subsidiary
Caspian Infrastructure Limited	Fellow Subsidiary
Celestial Realtors Limited	Fellow Subsidiary
Chaste Realtors Limited	Fellow Subsidiary
Cohesive Constructions Limited	Fellow Subsidiary
Cornea Properties Limited	Fellow Subsidiary
Creative Infra Developers Limited	Fellow Subsidiary
Decent Infratech Limited	Fellow Subsidiary
Diligent Realtors Limited	Fellow Subsidiary
Divinity Real Estates Limited	Fellow Subsidiary
Einstein Realtors Limited	Fellow Subsidiary
Emphatic Realtors Limited	Fellow Subsidiary
Harapa Real Estates Limited	Fellow Subsidiary
Inderlok Buildwell Limited	Fellow Subsidiary
Kapila Buildcon Limited	Fellow Subsidiary
Kshitiz Realtech Limited	Fellow Subsidiary
Kutumbkam Realtors Limited	Fellow Subsidiary
Lunar Realtors Limited	Fellow Subsidiary
Marwar Infrastructure Limited	Fellow Subsidiary
Muqaddar Realtors Limited	Fellow Subsidiary
Paradise Realty Limited	Fellow Subsidiary



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Notes Forming part of the financial statement for the year ended 31st March 2021

Parvardigaar Realtors Limited	Fellow Subsidiary
Pindari Properties Limited	Fellow Subsidiary
Pivotal Realtors Limited	Fellow Subsidiary
Plateau Realtors Limited	Fellow Subsidiary
Retina Properties Limited	Fellow Subsidiary
Sarvodaya Infratech Limited	Fellow Subsidiary
Sidhivinayak Infracon Limited	Fellow Subsidiary
Shohrat Realtors Limited	Fellow Subsidiary
Superlative Realtors Limited	Fellow Subsidiary
Taqdeer Realtors Limited	Fellow Subsidiary
Thames Real Estates Limited	Fellow Subsidiary
Auspicious Infracon Limited	Fellow Subsidiary
Medi Tree Infrastructure Ltd.	Fellow Subsidiary
Phaiak Infracon Ltd.	Fellow Subsidiary
Rudrapriya Realtors Ltd.	Fellow Subsidiary
Twinkle Infraprojects Ltd.	Fellow Subsidiary
Sparkle Realtech Pvt. Ltd.	Fellow Subsidiary
Awadh Realtors Ltd.	Fellow Subsidiary
Affluent Realtors Pvt. Ltd.	Fellow Subsidiary
Ansal SEZ Projects Ltd.	Fellow Subsidiary
Haridham Colonizers Limited	Fellow Subsidiary
Ablaze Buildcon Private Limited	Fellow Subsidiary
Quest Realtors Private Limited	Fellow Subsidiary
Euphoric Properties Private Limited	Fellow Subsidiary
Ansal Townships Infrastructure Limited	Fellow Subsidiary
Sukhdham Colonisers Ltd.	Fellow Subsidiary
Dreams Infracon Ltd.	Fellow Subsidiary
Effulgent Realtors Ltd.	Fellow Subsidiary
Mangal Mūrthi Realtors Ltd.	Fellow Subsidiary
Arz Properties Ltd.	Fellow Subsidiary
Tamanna Realtech Ltd.	Fellow Subsidiary
Singolo Constructions Ltd.	Fellow Subsidiary
Unison Propmart Ltd.	Fellow Subsidiary
Lovely Building Solutions Pvt. Ltd.	Fellow Subsidiary
H. G. Infrabuild Pvt. Ltd.	Fellow Subsidiary
Ansal Seagull SEZ Developers Limited	Fellow Subsidiary
Ansal Colours Engineering SEZ Limited	Fellow Subsidiary
Ansal Landmark Townships Private Limited	Fellow Subsidiary
Ansal Urban Condominiums Private Limited (AUCPL)	Fellow Subsidiary
Caliber Properties Private Limited	Fellow Subsidiary
Ansal Phalak Infrastructure Private Limited	Fellow Subsidiary
Mannat Infrastructure Private Limited	Fellow Subsidiary
Niketan Real Estates Private Limited	Fellow Subsidiary
Ansal Landmark (Karnal) Townships Private Limited	Fellow Subsidiary
Lilac Real Estate Developers Private Limited	Fellow Subsidiary
Aerie Properties Private Limited	Fellow Subsidiary
Arena Constructions Private Limited	Fellow Subsidiary
Arezzo Developers Private Limited	Fellow Subsidiary



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Notes Forming part of the financial statement for the year ended 31st March 2021

Vridhi Properties Private Limited	Fellow Subsidiary
Vriti Construction Private Limited	Fellow Subsidiary
Sphere Properties Private Limited	Fellow Subsidiary
Sia Properties Private Limited	Fellow Subsidiary
Sarvsanjhi Construction Private Limited	Fellow Subsidiary

Associate Companies	NIL
Joint Venture Company	NIL
Key Management Personnel and their relatives	NIL
Enterprises over which key management personnel and their relatives have significant influence	NIL

The company has entered into the following related party transactions. Such parties and transactions have been identified as per Ind As 24 "Related Party Disclosures" issued by the Institute of Chartered Accountants of India.

Transactions during the year with Related Parties:

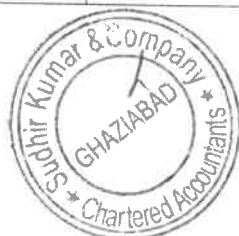
Name of Related Party	Relation	Nature of Transaction	(Amount in Rs.)	
			For the year ended 31.03.2021	For the year ended 31.03.2020
Ansal Hi-Tech Townships Limited	Holding Company	Payment		
Opening (Cr.)			3,40,94,065	3,40,83,665
Advance Received			100	10,400
Adjustment				
Advance paid				
Closing Bal. (Cr.)			3,40,94,165	3,40,94,065

Balance payable

Name of the Company	Relationship	Nature	Amount As at 31.03.2021	Amount As at 31.03.2020
			Amount	Amount
Ansal Hi-Tech Townships Limited	Holding Company	Payable	3,40,94,165	3,40,94,065
Corporate bank guarantee on behalf of parent/ holding Company	Holding Company	Guarantee	2,00,00,00,000	2,00,00,00,000

13 Quantitative Details in respect of Inventory (Property/Land)

Inventory At Cost	(Amount in Rs.)			
	Opening Balance as on 01.04.2020	Additions	Deletions	Closing Balance as on 31.03.2021
	Hactre Amount	Hactre Amount	Hactre Amount	Hactre Amount
Land at Dadri (current year)	1.283 33937798	-	-	1.283 33937798
(Previous year)	1.283 33937798	-	-	1.283 33937798



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15 Financial instruments by category

	March 31, 2021			March 31, 2020		
	FVPL	FVOCI	Amortised cost	FVPL	FVOCI	Amortised cost
Financial assets						
Loans						
Cash and cash equivalents			21,075			32,775
Others						
Total financial assets	-	-	21,075	-	-	32,775
Financial liabilities						
Other Financial Liabilities			11,800			11,800
Total financial liabilities	-	-	11,800	-	-	11,800

Financial risk management objectives and policies:

The purpose of financial risk management is to ensure that the Company has adequate and effective utilized financing as regards the nature and scope of the business. The objective is to minimize the impact of such risks on the performance of the Company. The Company's senior management oversees the management of these risks.

The Company's principal financial liabilities comprise bank loans, trade payables and other liabilities. The main purpose of these financial instruments is to raise finance for operations. It has various financial assets such as loans, advances, land advances, trade receivables, cash which arise directly from its operation.

The main risk arising from the Company's financial instruments are market risk, credit risk, liquidity risk, and interest rate risk.

Market Risk :

Market risk is the risk that the fair values of financial instruments will fluctuate because of change in market price. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. Financial Instruments affected by market risk include loans and borrowings, investments and deposits. There is no currency risk since all operations are in INR. The Company managed interest rate risk by converting existing loans and borrowings with cheaper means of finance and charging interest on amount recoverable from customers in case of delays beyond a credit period.

Credit risk:

It is a that one party to a financial instrument or customer contract will cause a financial loss due to non fulfillment of its obligations under a financial instrument or customer contract for the other party, leading to a finance loss. The Company's credit risks relate to the sales of Plot, FSI, under construction properties and completed properties after receiving completion certificate / occupancy certificate as per local laws and leasing activities. The customer credit risk is managed by holding property under sale as mortgage against recoverable amount till the date of possession or registry whichever is earlier. Further, it charges interest and holding charges over and above the amount recoverable in case of delay(s) in payment by customer. There is a cancellation policy where the Company can cancel the booking in case of nonpayment of amount dues by forfeiting up 20% of the amount already paid. In case of leasing activities, there is security as collateral up to three months rental value.

Liquidity risk:

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's cash flow is a mix of cash flow from collections from customers, leasing and interest income. The other main component in liquidity is timing to call loans/ funds and optimization of repayments of loans installment, interest payments.



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14 Audit Fee (inclusive of GST)

(Amount in Rs.)

Particulars	2020-21	2019-20
Audit Fee	11,800	11,800
Limited Review	-	-
For Certification/ other Services	-	-

16 Amount due to Micro, Small and

There are no Micro and Small Scale Business Enterprises to whom the company owes, which are outstanding for more than 45 days as at March 31st 2021. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the company. Therefore, the prescribed disclosures for liability of interest on overdue payment have not been given.

17 In the opinion of Board of Directors, Financial Assets, Non financial asset and other asset have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the Balance sheet and provisions for liabilities are adequate.

18. COVID 19 The Operations & the Financial Results of the Company during the year ended 31st March 2021 were marginally impacted due to the shutdown of the Company's Plants under the lockdown announced by the State/Central Government after the outbreak of COVID-19 Pandemic in March 2020. The Company has since resumed its operations in a phased manner from April 01, 2020 conforming to the Guidelines of the Government. All necessary precautions relating to hygiene, sanitization, social distancing, care and protection of the employees would continue to be followed. In developing the assumptions relating to the possible future uncertainties in the Economic conditions because of this Pandemic, the Company, as at the date of approval of these Financial results has used internal and external sources on the expected future performance of the Company. The Company has performed analysis on the assumptions used and based on current indicators of Future Economic conditions, the Company expects the carrying amount of these Assets will be recovered and sufficient liquidity is available to fund the Business operations for at least another 12 months. Given the uncertainty because of COVID-19, the final impact on the Company's Assets in future may differ from that estimated as at the date of approval of these Financial results.

19 Post Reporting Events:

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorization.

20 Previous year figures

Figures of the previous year have been regrouped /reclassified wherever considered necessary to confirm to current year classification.

For Sudhir Kumar & Company

Chartered Accountants
FRN No. 026296N

Sudhir Kumar

(CA Sudhir Kumar)
Proprietor
M.No 501230



For and on behalf of the Board

Sudhanshu Singh

Sudhanshu Singh
Director
DIN 08674543

Gopal Dutt

Gopal Dutt
Director
DIN 07977132

Date: 22nd June 2021
Place: New Delhi