

INDEPENDENT AUDITORS' REPORT

To
The Members of Sumeru Commosales Private Limited,

Report on the audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of Sumeru Commosales Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended March 31, 2024, and notes to the Standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013 ('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, 2024 and its profit, changes in equity and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 standalone 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key audit matters

Reporting of key audit matters, as per SA 701, are not applicable to the Company as it is an unlisted company.

Information other than the Standalone financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the standalone financial statements and our auditor's report thereon.



Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the Standalone Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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 boards of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone 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 standalone 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 standalone 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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 standalone 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, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, based on our audit 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 Statement of Changes in Equity and the Statement of Cash Flows dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

(e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph (b) above on reporting under Section 143(3)(b) and paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended);

(g) 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". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

(h) Company has not paid any remuneration to its directors hence reporting requirement under Section 197(16) is not applicable.

(i) 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 litigations which would impact its financial position;

ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

iii) No amount is required to be transferred to Investor Education and Protection fund by the Co.

iv) (a) The management has represented that, to the best of its knowledge and belief, 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(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, 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; and

- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v) No dividend have been declared or paid during the year by the company.
- vi) The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1st April 2023. Based on our examination and the information and explanations given to us, the company has not been using any accounting software for maintaining its books of account. The company maintains its accounts manually throughout the year and hence reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is not applicable on the company.

For and on behalf of
P.K. Kukreja & Associates
Chartered Accountants
Firm Registration No. 006864C



(P.K. Kukreja)
Proprietor

Membership No. 074790

UDIN : 24074790BKDLY07877

Place: Kanpur

Date: 24-05-2024

Annexure "A" to the Independent Auditor's Report*

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of SUMERU COMMOSALES PRIVATE LIMITED for the year ended 31.03.2024). We report that:

(i)	<p>(a) (A) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;</p> <p>(B) whether the company is maintaining proper records showing full particulars of intangible assets;</p>	<p>The company does not own any fixed assets or intangible assets</p>												
	<p>(b) whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account.</p>	<p>N.A.</p>												
	<p>(c) whether the title deeds of all the immovable properties. (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company. If not, provide the details thereof in the format below;</p>	<p>The company does not own any immovable property.</p>												
	<table border="1"> <thead> <tr> <th data-bbox="248 1066 407 1140">Description of Property</th> <th data-bbox="418 1041 537 1140">Gross Carrying Value</th> <th data-bbox="553 1041 634 1182">Held in name of</th> <th data-bbox="651 1041 781 1297">Whether Promoter Director or their relative or employee</th> <th data-bbox="808 1041 959 1224">Period held indicate range where appropriate</th> <th data-bbox="987 1041 1105 1266">Reason for not being held in name of company</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td data-bbox="987 1308 1089 1455">Also indicate if in dispute</td> </tr> </tbody> </table>	Description of Property	Gross Carrying Value	Held in name of	Whether Promoter Director or their relative or employee	Period held indicate range where appropriate	Reason for not being held in name of company						Also indicate if in dispute	
Description of Property	Gross Carrying Value	Held in name of	Whether Promoter Director or their relative or employee	Period held indicate range where appropriate	Reason for not being held in name of company									
					Also indicate if in dispute									
	<p>d) Whether the Company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;</p>	<p>The company does not own any fixed assets or intangible assets</p>												
	<p>(e) Whether any proceedings have been initiated or are pending against the company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder; if so, whether the Company has appropriately disclosed the details in its financial statements;</p>	<p>There is no proceeding initiated or pending under the 'Benami Transactions (Prohibition) Act, 1988'.</p>												

(ii)	(a) whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account;	The company does not own any inventory.
	(b) whether during any point of time of the year, the Company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the Company with such banks or financial institutions are in agreement with the books of account of the Company. If not, give details.	The company does not avail any finance or loan from any bank or financial institution.
(iii)	<p>whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties. If so,</p> <p>(a) whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-</p> <p>(A) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates.</p> <p>(B) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates.</p>	The company has not made any investment or provided any guarantee or security or granted any loan or advance in the nature of loans to any one during the year.
	(c) whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;	N.A.
	(d) in respect of loans and advances in the nature of loans whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;	N.A.
	(e) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;	N.A.
	(f) whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties; If so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year. [Not applicable to companies whose principal business is to give loans];	N.A.

	(g) whether the Company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment; if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013.	N.A.
(iv)	in respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	The company has not granted any loan or made any investment after enactment of the Companies Act, 2013. Although company has made investment to the tune of 99% of paid up share capital, free reserves and share premium before application of Companies Act, 2013.
(v)	in respect of deposits accepted by the Company or amounts which are deemed to be deposits, whether 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, 2013 and the rules framed thereunder, where applicable, have been complied with? If not, the nature of such contraventions be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?	The company has not accepted any deposits or amounts deemed to be deposits.
(vi)	whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and whether such accounts and records have been so made and maintained.	The company is not engaged in any manufacturing activity.
(vii)	(a) whether the company is regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;	The company is regular in depositing income tax. There is no any other statutory dues payable by the company.
	(b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not be treated as a dispute).	N.A.
(viii)	whether any transactions not recorded in the books of account have been	N.A.

(xii)	(a) whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability.	Company is not a nidhi company.
	(b) whether the Nidhi Company is maintaining ten per cent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	N.A.
	(c) whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof ?	N.A.
(xiii)	whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;	There are no transactions with related parties.
(xiv)	(a) whether the company has an internal audit system commensurate with the size and nature of its business? (b) Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor?	Internal audit is not required due to size and nature of business of the company.
(xv)	whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with;	The company has not entered into any non-cash transactions with directors or persons connected.
(xvi)	(a) whether the company is required to be registered under section 45-1A of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained.	The company is not required to be registered under Section 45-1A of the Reserve Bank of India Act, 1934.
	(b) whether the Company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934.	No
	(d) whether the Company is a Core Investment Company (CIC) as defined under the Regulations by the Reserve Bank of India? If so, whether it continues to fulfil the criteria of a CIC and In case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria.	No
	(e) Whether the Group has more than one CIC as part of the Group, If yes, indicate the number of CICs (f) which are part of the Group.	No
(xvii)	whether the Company has incurred cash losses in the Financial Year and in the immediately preceding Financial year? If so, state the amount of cash losses.	No

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 standalone 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 (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone 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 (iii) 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 standalone financial statements.

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 and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, 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 P.K.Kukreja & Associates

Chartered Accountants

Firm Registration No.006864C




(P.K. Kukreja)
Proprietor

Membership No. 074790

UDIN : 24074790BKDLV07877

Place : Kanpur

Date 24-05-2024

SUMERU COMMOALES PRIVATE LIMITED

PAN NO. : AAOCS1591B

F.YEAR : 2023-24

A.YEAR : 2024-25

COMPUTATION OF INCOME

P.Y.

Profit/Loss as per Profit & Loss a/c **562**

Add : Expenses Inadmissible

Add:- Expenses on Dematerialisation **7,139**
7,701

Gross Total Income **7,701**

Less:-Business Loss Set off **-**
7,701

Tax on above @ 22% + 10% SC + 4% H.E.C **1,938**
Round Off

SUMERU COMMOALES PRIVATE LIMITED

CIN : U52100WB2010PTC144025

Balance Sheet as at 31st March, 2024

(Amount in Hundreds)

Particulars		Note No.	As at 31st March, 2024	As at 31st March, 2023
A	ASSETS			
1	Non-current assets			
	(a) Financial Assets			
	(i) Investments	2	12,320.00	12,320.00
	(b) Other Assets	3	214.17	285.56
			12,534.17	12,605.56
2	Current assets			
	(a) Financial Assets			
	(i) Cash and cash equivalents	4	549.82	581.22
	(ii) Other Financial Assets	5	15.52	-
	(b) Other Current Assets			
			565.34	581.22
	Total Assets		13,099.51	13,186.78
B	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share Capital	6	13,500.00	13,500.00
	(b) Other Equity	7	(778.45)	(764.69)
			12,721.55	12,735.31
	LIABILITIES			
2	Current liabilities			
	(a) Financial Liabilities			
	Other Financial Liabilities	8	358.58	426.05
	(b) Current tax liabilities	9	19.38	25.42
			377.96	451.47
	Total Equity and Liabilities		13,099.51	13,186.78
	Summary of Significant Accounting Policies	1		
	Notes to Accounts forming integral part of			
	Financial Statements	2-21		

As per our report of even date attached:

For P.K KUKREJA & ASSOCIATES

Chartered Accountants

FRN No. 006864C



(PAWAN KUMAR KUKREJA)

Proprietor

M. No. 074790

For and on behalf of the Board of Directors

Shivoy Gupta

(SHIVYOY GUPTA)

Director

DIN:08261366

Nagendra Bajpai

(NAGENDRA BAJPAI)

Director

DIN: 01612798

Place : Kanpur

Date : 24-05-2024

SUMERU COMMOALES PRIVATE LIMITED

CIN : U52100WB2010PTC144025

Statement of Profit and Loss for the year ended 31st March, 2024

(Amount in Hundreds)

Particulars		Note No.	For the year ended 31st March, 2024	For the year ended 31st March, 2023
A	CONTINUING OPERATIONS			
1	Revenue from operation	10	480.00	340.00
	Total Income		480.00	340.00
2	Expenses			
	(a) Employees Benefits Expense	11	132.00	120.00
	(b) Finance Cost		-	-
	(c) Other expenses	12	342.38	190.39
	Total expenses		474.38	310.39
3	Profit / (Loss) for the year		5.62	29.61
4	Tax			
	(a) Current tax		19.38	25.42
	(b) Short/(Excess) Provision for earlier years		-	-
5	Profit /Loss from continuing operations (3-4)		(13.76)	4.19
6	Profit from discontinued operations			-
7	Tax Expense of discontinued operations		-	-
8	Profit from discontinued operations (After tax)		-	-
9	Profit for the period (5 + 8)		(13.76)	4.19
10	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		-	-
	Subtotal (A)		-	-
	(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		-	-
	Subtotal (B)		-	-
11	Total Comprehensive Income for the period (Comprising Profit and other Comprehensive Income for the period) (9+10)		(13.76)	4.19
12	Earnings per equity share (for continuing operations)			
	Basic (Rs.)		(0.01)	0.00
	Diluted (Rs.)		(0.01)	0.00
13	Earnings per equity share (for discontinued operations)			
	Basic (Rs.)		-	-
	Diluted (Rs.)		-	-
14	Earnings per equity share (for continuing and discontinued operations)			
	Basic (Rs.)		(0.01)	0.00
	Diluted (Rs.)		(0.01)	0.00
	Summary of Significant Accounting Policies	1		
	Notes to Accounts forming integral part of Financial Statements	2-21		

As per our report of even date attached:

For **P.K KUKREJA & ASSOCIATES**

Chartered Accountants

FRN No. 006864C



(PAWAN KUMAR KUKREJA)
 Proprietor

M. No. 074790

Place : Kanpur

Date : 24-05-2024


(SHIVOY GUPTA)
 Director
 DIN:08261366


(NAGENDRA BAJPAI)
 Director
 DIN: 01612798

SUMERU COMMOALES PRIVATE LIMITED
Ind AS-7 Statement of Cash Flows as at 31st March, 2024

(Amount in Hundreds)

CASH FLOW STATEMENT FOR THE YEAR ENDED ON PARTICULARS	31.03.2024 AMOUNT (Rs.)	31.03.2023 AMOUNT (Rs.)
A. Cash flow from operating activities		
1 Net Profit /(loss) before Tax & Exceptional Items	5.62	29.61
Adjustments for :		
Increase in Other Current Assets	55.87	(285.56)
Decrease in Other Financial Liabilities	(376.05)	376.05
Operating Profit before Working capital changes	(314.56)	120.10
Adjustments for :		
2 Tax Paid	25.42	4.10
CASH GENERATED FROM OPERATIONS	(339.98)	116.00
NET CASH FLOW FROM OPERATING ACTIVITIES	(339.98)	116.00
B. Cash flow from Investing Activities	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
C. Cash flow from Financing Activities	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
NET CASH FLOW FOR THE YEAR	(339.98)	116.00
CASH & CASH EQUIVELENT OPENING BALANCE	581.22	465.22
CASH & CASH EQUIVELENT CLOSING BALANCE	241.24	581.22
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVELENT	(339.98)	116.00

In terms of our report attached.
For P.K.KUKREJA & ASSOCIATES
Chartered Accountants
FRN No. 006864C

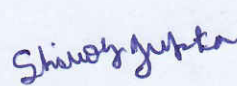

(PAWAN KUMAR KUKREJA)

M. No. 074790

Place : Kanpur

Date : 24-05-2024

For and on behalf of the Board of Directors


(SHIVROY GUPTA)
Director
DIN:08261366


(NAGENDRA BAJPAI)
Director
DIN: 01612798

b4. Financial Liabilities:

Financial liabilities such as loans and borrowings and other payables are recognised initially on the trade date, which is the date that the company becomes a party to the contractual terms of the instrument. Financial liabilities are measured at amortised cost.

1.5. INCOME TAX

Income tax expense comprises current and deferred tax. Tax is recognised in statement of profit and loss, except to the extent that it relates to items recognised in the other comprehensive income or in equity. In such cases, the tax is also recognised in the other comprehensive income or in equity.

Current tax

The term 'Current tax' has been defined under Ind AS-12 "Income Taxes" as the amount of income taxes payable/ (recoverable) in respect of the taxable profit (tax loss) for a period.

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or subsequently enacted at the Balance sheet date.

Current tax assets and liabilities are offset only if, the Company:

- a) has a legally enforceable right to set off the recognised amounts; and
- b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

The company has reclassified and regrouped Advance Taxes under "Current Tax Assets/ Liabilities" and "Non Current Assets" as the case may be in accordance with stipulations contained in IND AS 12 "Income Taxes".

1.6 Earnings Per Share

a. Basic earning per share

Basic earning per share is calculated by dividing the profit attributable to owners of the Group by the weighted average number of equity shares outstanding during the year.

b. Diluted earning per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after tax effect of interest and financing costs attributable to dilutive potential equity shares and weighted average number of equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

1.7 Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest Rupees as per the requirements of Schedule III, unless otherwise stated.

Signed for Identification

For P.K.KUKREJA & ASSOCIATES

Chartered Accountants

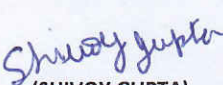

(PAWAN KUMAR KUKREJA)
M.No. 074790

Place : Kanpur

Date : 24-05-2024



For and on behalf of the Board of directors



(SHIVROY GUPTA)

Director

(DIN:08261366)



(NAGENDRA BAJPAI)

Director

(DIN:01612798)

SUMERU COMMOALES PRIVATE LIMITED
CIN : U52100WB2010PTC144025

Notes forming part of the financial statements as at 31st March 2024

Particulars

1. Company Overview and significant accounting policies

1.1 Company Overview

SUMERU COMMOALES PRIVATE LIMITED ("the Company") is domiciled and incorporated in India. The registered office of Company is situated at 13A, PRASANNA KUMAR, TAGORE STREET KOLKATA, WEST BENGAL

1.2 Basis of preparation of financial statements

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis as per the provisions of the Companies Act, 2013 ('the Act') (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Company's functional currency and presentation currency is Indian Rupees (INR). All amounts disclosed in the financial statements and notes are in INR.

1.3 Use of Estimates

The preparation of the financial statements in conformity with Ind AS requires the Management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. The application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed

Classification of Assets and Liabilities into Current and Non-Current: The company presents its assets and liabilities in the Balance Sheet based on current/non current classification. **An asset is treated as current when it is:**

- a) expected to be realised or intended to be sold or consumed in normal operating cycle.
- b) held primarily for the purpose of trading.
- c) expected to be realised within twelve months after the reporting period or
- d) cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non current.

A liability is treated as current when:

- a) it is expected to be settled in normal operating cycle
 - b) it is held primarily for the purpose of trading
 - c) it is due to be settled within twelve months after the reporting period ; or
 - d) there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.
- All other liabilities are classified as non current.

Based on the nature of the products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents , the company has ascertained its operating cycle being a period within twelve months for the purpose of current and non current classification of assets and liabilities.

1.4 Critical accounting estimates

a. Revenue Recognition:- Revenue is recognised only when it can be reliably measured and it is reasonable to expect ultimate collection.

b. Financial Instruments

b.1. Subsequent Measurement

A financial instrument is any contract that at the same time gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments are recognised as soon as the company becomes a contracting party to the financial instrument. In cases where trade date and settlement date do not coincide, for non derivative financial instruments the settlement date is used for initial recognition or derecognition. Financial instruments stated as financial assets or financial liabilities are generally not offset; they are only offset when a legal right to set off exists at that time and settlement on a net basis is intended.

b.2 Investments

Investments in subsidiaries are measured at cost

b.3 Financial Assets

Cash and Cash Equivalents:

- i) Cash and cash equivalents are financial assets. Cash and cash equivalents consist of cash and short term highly liquid investments that are readily convertible to cash with original maturities of three months or less at the time of purchase and are carried at cost plus accrued interest.
- ii) For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of cash and short term deposits as defined above, net of outstanding Bank Overdrafts as they are considered as an integral part of the Company's cash management.

Cash Flow Statement:

Cash Flow are reported using indirect method in accordance with Ind AS 7 which starts with cash transactions such as cash received and cash paid while ignoring the non-cash transactions.. The Cash flows from operating, investing and financing activities of the company are segregated.

Bank Balance other than Cash and Cash Equivalent:

As per Ind AS 7 investment shall be qualified as a cash and cash equivalent only when it has a short maturity of, say, three months or less from the date of acquisition. This would include term deposits with banks that have an original maturity of three months or less. However, Balances with banks held as margin money or security against borrowings, guarantees, etc. and bank deposits with original maturity of more than three months but less than 12 months shall be classified under "Bank Balance other than Cash and Cash equivalent. The company has met the above recognition criteria in classifying investments in the form of term deposits with Bank.



SUMERU COMMOSE PRIVATE LIMITED
Notes forming part of the financial statements

(Amount in Hundreds)

Note 2 Non-current investments

Particulars	As at 31st March, 2024			As at 31st March, 2023		
	Quoted	Unquoted	Total	Quoted	Unquoted	Total
Investments (At cost):						
A. <u>Non -Trade</u>						
(a) <u>Investment in equity instruments</u>						
Pacific Barter Pvt. Ltd.	-	12,320.00	12,320.00	-	12,320.00	12,320.00
123200 Shares						
123200 P.Y.						
Total - Non Trade (A)	-	12,320.00	12,320.00	-	12,320.00	12,320.00

Note 2 Non-current investments (contd.)

Particulars	As at 31st March, 2024			As at 31st March, 2023		
	Quoted	Unquoted	Total	Quoted	Unquoted	Total
Total	-	12,320.00	12,320.00	-	12,320.00	12,320.00
Less: Provision for diminution in value of investments	-	-	-	-	-	-
Total		12,320.00	12,320.00		12,320.00	12,320.00
Aggregate amount of quoted investments						
Aggregate market value of listed and quoted investments						
Aggregate value of listed but not quoted investments						
Aggregate amount of unquoted investments		12,320.00	12,320.00		12,320.00	12,320.00

Signed for Identification.

For P.K.KUKREJA & ASSOCIATES

Chartered Accountants



(PAWAN KUMAR KUKREJA)
Proprietor

M. No. 074790

FRN No. 006864C

Place : Kanpur

Date : 24-05-2024

For and on behalf of the Board of Directors


(SHIVROY GUPTA)
Director
DIN: 08261366


(NAGENDRA BAJPAI)
Director
DIN: 01612798

SUMERU COMMOALES PRIVATE LIMITED
Notes forming part of the financial statements

(Amount in Hundreds)

Note 3 Other Non-Current Assets

Particulars	As at 31st March, 2024	As at 31st March, 2023
Deferred Expenses on dematerialisation of Shares	214.17	285.56
Total	214.17	285.56

Note 4 Cash and cash equivalents

Particulars	As at 31st March, 2024	As at 31st March, 2023
(a) Cash in hand	489.24	520.64
(b) Balances with banks	-	-
-In Current Account	-	-
-ICICI Bank	60.58	60.58
Total	549.82	581.22

Note 5 Other Financial Assets

Particulars	As at 31st March, 2024	As at 31st March, 2023
Security Deposit - SHCL	15.00	-
Stock Holding Corp. Ltd	0.52	-
Total	15.52	-

Signed for Identification.

For P.K.KUKREJA & ASSOCIATES

Chartered Accountants



(PAWAN KUMAR KUKREJA)

Proprietor

M. No. 074790

FRN No. 006864C

Place : Kanpur

Date : 24-05-2024

For and on behalf of the Board of Directors

Shivoy Gupta

(SHIVYOY GUPTA)

Director

DIN:08261366

Nagendra Bajpai

(NAGENDRA BAJPAI)

Director

DIN: 01612798

SUMERU COMMO SALES PRIVATE LIMITED
Notes forming part of the financial statements

(Amount in Hundreds)

Note 6 Equity Share capital

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
Equity shares of Rs. 10 each with voting rights	150,000	15,000.00	150,000	15,000.00
(b) Issued				
Equity shares of Rs. 10 each with voting rights	135,000	13,500.00	135,000	13,500.00
(c) Subscribed and fully paid up				
Equity shares of Rs. 10 each with voting rights	135,000	13,500.00	135,000	13,500.00
Total	135,000	13,500.00	135,000	13,500.00

(6a) Terms/ rights attached to Equity Shares:

The Company has only one class of equity shares having par value of Rs. 10 per shares. Each holder of equity Shares is entitled one vote per share. The company is entitled to pay dividend but till date it didn't declared any dividend. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by each Shareholder.

(6b) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2024		As at 31st March, 2023	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Assam Entrade Ltd.	75,000	55.56%	75,000	55.56%
Ankita Gupta	10,000	7.41%	10,000	7.41%
Rati Gupta	10,000	7.41%	10,000	7.41%
Rashi Gupta	10,000	7.41%	10,000	7.41%
Spark Finwiz Pvt. Ltd.	20,000	14.81%	20,000	14.81%

6(c) Shareholding of Promoters

S no.	Shares Held by promoters at the end of the year			% Change during the year
	Promoter name	No. of shares	% of total shares	
1	Assam Entrade Limited	75,000	55.56%	0%

Signed for Identification.

For P.K.KUKREJA & ASSOCIATES

Chartered Accountants



(PAWAN KUMAR KUKREJA)

Proprietor

M. No. 074790

FRN No. 006864C

Place : Kanpur

Date : 24-05-2024

For and on behalf of the Board of Directors

Shivoy Gupta

(SHIVROY GUPTA)

Director

DIN: 08261366

Nagendra Bajpai

(NAGENDRA BAJPAI)

Director

DIN: 01612798

SUMERU COMMOALES PRIVATE LIMITED
CIN : U52100WB2010PTC144025

Statement of Changes in Equity for the year ended 31st March, 2024

6A. Equity Share Capital

(Amount in Hundreds)

(1) Current reporting period

Balance at the beginning of current reporting period	Changes in Equity Share Capital due to Prior Period errors	Restated balance at the Beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of current reporting period
13,500.00	-	13,500.00	-	13,500.00

(2) Previous reporting period

Balance at the beginning of previous reporting period	Changes in Equity Share Capital due to Prior Period errors	Restated balance at the Beginning of the previous reporting period	Changes in equity share capital during the previous year	Balance at the end of previous reporting period
13,500.00	-	13,500.00	-	13,500.00

Shivraj Gupta



Bashan

Note-7:B. Other Equity

(1) Current reporting period

(Amount in Hundreds)

	Share application money pending allotment	Equity component of compound financial instruments	Reserves & Surplus				Debt instruments through Other Comprehensive	Equity Instruments through Other Comprehensive	Effective portion of Cash Flow Hedges	Revaluation in Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)	Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves	Retained Earnings								
Balance at the beginning of the current reporting period	-	-	-	-	-	-	-	-	-	-	-	-	(764.69)	
Changes in accounting policy on prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Comprehensive Income for the current year	-	-	-	-	-	(13.76)	-	-	-	-	-	-	(13.76)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	
Any other change	-	-	-	-	-	-	-	-	-	-	-	-	-	
Balance at the end of the current reporting period	-	-	-	-	-	(778.45)	-	-	-	-	-	-	(778.45)	

(2) Previous reporting period

	Share application money pending allotment	Equity component of compound financial instruments	Reserves & Surplus				Debt instruments through Other Comprehensive	Equity Instruments through Other Comprehensive	Effective portion of Cash Flow Hedges	Revaluation in Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)	Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves	Retained Earnings								
Balance at the beginning of the previous reporting period	-	-	-	-	-	(768.88)	-	-	-	-	-	-	-	(768.88)
Changes in accounting policy on prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the previous reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the previous year	-	-	-	-	-	4.19	-	-	-	-	-	-	-	4.19
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Any other change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of the previous reporting period	-	-	-	-	-	(764.69)	-	-	-	-	-	-	-	(764.69)

For and on behalf of Directors

Signed for identification:

For P. K KUKREJA & ASSOCIATES
Chartered Accountants
FRN No. 006864C



(Signature)
(PAWAN KUMAR KUKREJA)
Proprietor
M. No. 074790
Place : Kanpur

(Signature)
(SHIVOO GUPTA)
Director
DIN: 08261366

(Signature)
(NAGENDRA BAUPAI)
Director
DIN: 01612798

Date : 24-05-2024

SUMERU COMMOALES PRIVATE LIMITED
Notes forming part of the financial statements

(Amount in Hundreds)

Note 8 Other Financial liabilities

Particulars	As at 31st March, 2024	As at 31st March, 2023
(i) Other payables		
Audit Fees Payable	50.00	50.00
Assam Entrade Limited	-	376.05
State Bank of India- Bookoverdraft	308.58	-
Total	358.58	426.05

Note 9 Current tax liabilities

Particulars	As at 31st March, 2024	As at 31st March, 2023
(a) Provisions	19.38	25.42
Total	19.38	25.42

Signed for Identification.

For P.K.KUKREJA & ASSOCIATES

Chartered Accountants



(PAWAN KUMAR KUKREJA)

Proprietor

M. No. 074790

FRN No. 006864C

Place : Kanpur

Date : 24-05-2024

For and on behalf of the Board of Directors


(SHIVOY GUPTA)
Director
DIN:08261366


(NAGENDRA BAJPAI)
Director
DIN: 01612798

SUMERU COMMOALES PRIVATE LIMITED
Notes forming part of the financial statements

(Amount in Hundreds)

Note 10 Revenue from Operations

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Income from Operations	480.00	340.00
	480.00	340.00

Note 11 Employees Benefits Expenses

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Salary	132.00	120.00
	132.00	120.00

Note 12 Other expenses

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
ROC Filling Fees	29.00	29.00
Audit Fees	50.00	50.00
Professional Fees	-	15.00
Professional Tax	25.00	25.00
Expenses on Dematerialisation of Shares	71.39	71.39
Registrar and depository Expenses	160.19	-
Bank Charges	6.81	-
	342.38	190.39

Signed for Identification.

For P.K.KUKREJA & ASSOCIATES

Chartered Accountants



(PAWAN KUMAR KUKREJA)

Proprietor

M. No. 074790

FRN No. 006864C

Place : Kanpur

Date : 24-05-2024

For and on behalf of the Board of Directors

Shivoy Gupta

(SHIVYOY GUPTA)

Director

DIN:08261366

Nagendra Bajpai

(NAGENDRA BAJPAI)

Director

DIN: 01612798

SUMERU COMMOSALES PVT. LTD.**F.Y. 2023-24**(Amount in Hundreds)**Note 13** Value of Imports on C.I.F. Basis Nil**Note 14** Expenses in foreign Currency Nil**Note 15** Company is engaged in single business segment.**Note 16** Balance with ICICI bank is subject to confirmation**Note 17** Related party relationships, transactions and balances
As per Ind AS-24, the disclosure of transactions with related parties are given below :**(i) List of related parties**

Sr. No.	Name of the Entity	Relationship
1	Assam Entrade Limited	Holding Co.

(ii) Companies/Enterprises where control exist

1	Pacific Barter Pvt.Ltd	Subsidiary Co.
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During the year company has not entered into any contract/arrangement/transaction with related parties

Note 18 Earnings Per Share

In accordance with Ind AS 33, "Basic Earnings per share" is calculated by dividing the profit from continuing operations and total profit, both attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. In case there are any dilutive securities during the period presented, the impact of same is given to arrive at diluted earning per share.

"Diluted Earnings per share" is computed using the net profit for the year attributable to the shareholder and weighted average number of equity and potential equity shares outstanding during the year including share options, convertible preference shares and debentures, except where the result would be anti dilutive.

The Basic Earnings per share and the Dilutive Earnings per share of the company during the year is same.

Note 19 Payment to Auditors

The following payment is made to auditor net of taxes

Sr. No	Particulars	March 31st,2024	March 31st,2023
1	Audit Fees	50.00	50.00

Note 20 Disclosure of ratios:

S No.	Ratio Type	FY 2023-24		FY 2022-23		Difference
		Amount (in Rs.)	Ratio	Amount (in Rs.)	Ratio	
1	Current Ratio (CR)	565.34	1.50	581.22	1.29	(0.21)
		377.96		451.47		
2	Return on Equity Ratio(ROE)	(13.76)	(0.00)	4.19	0.00	0.00
		12,721.55		12,735.31		
3	Net profit Ratio	(13.76)	(0.03)	4.19	0.01	0.04
		480.00		340.00		
Decrease in Net Profit ratio by more than 25% is due to increase the expenditure more in compare to increase the income .						
4	Return on Capital Employed (ROCE)	5.62	0.00	29.61	0.00	0.00
		12,721.55		12,735.31		

Note 21 The Company has complied with number of layers prescribed under clause 87of section 2 of the companies act, 2013.As per our report of even date
For P.K.Kukreja & Associates
Chartered Accountants



(Pawan Kumar Kukreja)

Proprietor

M.No. 074790

FRN NO. 006864C

Place : Kanpur

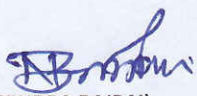
Date : 24-05-2024

For and on behalf of the Board of Directors


(SHIVROY GUPTA)

Director

DIN: 08261366



(NAGENDRA BAJPAI)

Director

DIN: 01612798