K.C. Bhattacharjee & Paul Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Pokarna Foundation

Report on the Audit of the financial statements

Opinion

We have audited accompanying financial statements of Pokarna Foundation ('the Company'), which comprise of the Balance sheet as at March 31, 2022, the statement of Profit and Loss and statement of cash flows for the yearended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereafter referred to as "the audited financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, 2022, loss for the year and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the independent requirement that are relevant to our audit of the financial statements under the provisions of the Act and the rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these

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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 opinion onfinancial statements.

Information other than financial statements and Auditor's report thereon

The company's Management and Board of Directors are responsible for the preparation of the other information. The other information comprises of the information included in the Board's Report including Annexures to Boards Report, Management Discussion and Analysis Report and Business Responsibility Report but does not include the financial statements and our auditor's report thereon. Our opinion on financial statements does not cover the other information and we do not express any form of assurance or conclusion thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statement or other information 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.

Responsibilities of Management for thefinancial statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of thesefinancial 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 accounting principles generally accepted in India, including the 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are 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 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 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 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal



financial controls with reference to financial statements 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 financial statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the 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 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

As required by Section 143(3) of the Act, based on our audit we report, to the extent applicable 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 and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid financial statements comply with the Ind AS Accounting Standards specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) The adequacy of the internal financial controls with respect to financial statements of the Company and the operating effectiveness of such controls is not applicable to the Company.
- h) With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 as amended, in our opinion and to the best of our information and according to the explanations given to us

- (i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
- (ii) The Company has made provision, as required under the applicable law or Accounting Standards, for material foreseeable losses, if any, on long term contracts. The Company neither entered into any derivative contract during the year nor have any outstanding derivative contract at the end of the year;
- (iii) The provisions relating to transferring amounts to Investor Education and Protection Fund is not applicable to the Company during the year.

(iv)(a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("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;

(iv)(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(iv)(c) Based on the 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 misstatement.

(v) The company has not declared and paid final dividend during the current year.

For K.C. Bhattacharjee& Paul.,

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Hyderabad

Chartered Accountants

(ICAI FRN: 303026E)

(Manoj Kumar Bihani)

Partner

Membership No. 234629

Place: Hyderabad Date: 21.05.2022

UDIN No. 22234629AKKTPU8680

POKARNA FOUNDATION

BALANCE SHEET as at March 31, 2022		Rs. in lakhs
	Note	As at March 31, 2022
ASSETS		
1 Current assets		
(a) Financial assets		
(i) Bank balances	3	0.65
Total current assets		0.65
TOTAL ASSETS		0.65
EQUITY AND LIABILITIES		
I Equity		
(a) Equity share capital	4	1.00
(b) Other equity	5	(0.35)
Total equity		0.65
TOTAL EQUITY AND LIABILITIES		0.65

In terms of our report attached

Notes forming part of the financial statements

For K.C.Bhattacharjee & Paul

Chartered Accountants (F.No.303026E)

Manoj Kumar Bihani

Partner

Membership No. 234629 Place : Hyderabad Date: 21st May, 2022

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Hyderabad

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For and on behalf of Board of

Gautam Chand Jain

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Director

(D.No: 00004775)

Rahul Jain Director

(D.No: 00576447)

Apurva Jain

Director (D.No: 06933924)

POKARNA FOUNDATION

STA	ATEMENT OF PROFIT & LOSS for the Year ended		Rs. in lakhs
		Note	Year ended March 31, 2022
T	Income	6	
	Income		
	Total income	% ·	- 4
ij	Expenses:		
	i) Other expenses	7	0.35
	Total expenses		0.35
Ш	Profit before tax (II-I)		(0.35)
IV	Tax expense:		
	a) Current tax		2
	b) Deferred tax		¥
	Total tax expense	_	
٧	Profit after tax (III-IV)	=	(0.35)
VI	Other comprehensive income		
•	(i) Items that will not be reclassified to profit or loss		
	(ii) Income tax relating to items that will not be reclass	ified to profit or loss	2
	Total other comprehensive income		
		2	
VII	Total comprehensive income for the year (VI+VI)		(0.35)
VIII	Earnings per share - Basic and Diluted (in ₹)		(3.50)
IX	Nominal Value of share (in ₹)		10
	es forming part of the financial statements	1 - 14	
n te	rms of our report attached	For and on behalf of I	Board of Directors
For I	K.C.Bhattacharjee & Paul	Gautam Chand Jain	1 Cds
	rtered Accountants	Director	J- (0/4/1/dm 0)
F.N	0.303026E)	(D.No: 00004775)	/ CANDON
٦			1
		Rahul Jain	XOV
_		Director	Many
	oj Kumar Bihani	(D.No: 00576447)	
Parti	·		
	bership No. 234629	Apurva Jain	1
	e : Hyderabad	Director	Apur Van
	: 21et Mou 2022	(D.No: 06933924)	11.00
ate	e : 21st May, 2022	(D.140. 00933924)	



POKARNA FOUNDATION

STATEMENT OF CASH FLOW for the year ended March 31, 2022	₹ In lakhs	
	Year ended	
	March 31, 2022	
(A) Cash flows from operating activities		
Profit before taxes	(0.35)	
Adjustments:		
Net cash flow generated by operating activities	(0.35)	
(B) Cash flows from financing activities		
Proceeds from Share capital	1.00	
Net cash generated in financing activities	1.00	
Net Increase/ (Decrease) in Cash and Cash Equivalents	0.65	
Add: Cash and Cash equivalents at the beginning of the year		
Cash and cash equivalents at the end of the Year	0.65	

Notes forming part of the financial statements

1-14

In terms of our report attached

For K.C.Bhattacharjee & Paul

Chartered Accountants

(F.No.303026E)

Manoj Kumar Bihani

Partner

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Hyderabad

ered Account

Membership No. 234629

Place : Hyderabad Date: 21st May, 2022 For and on behalf of Board of Directors

Gautam Chand Jain

Chairman & Managing Director

(D.No: 00004775)

Rahul Jain

Managing Director (D.No: 00576447)

Apurva Jain

Executive Director

(D.No: 06933924)

Particulars	Balance as at 1st April 2021	Changes in Equity Share Capital due to prior period errors	Restated balance at 1st April 2021	Changes In equity share capItal durIng the year	Changes in equity share capital during the year	Balance as at 31st March 2022
Equity shares of ₹ 10/- each issued,Subcribed and fully paidup				*	-	1.00

B) OTHER EQUITY			₹ In lakhs
Particulars	Retained earnings	Other Comprehensive Income	Total Equity
Balance as at 01.04.2021			(
Changes in Accounting policy or prior period errors		÷.	
Restated balance at the beginning of the current reporting period		-	10 0
Total Comprehensive Income for the year	25	2	
Dividends	=======================================	-	-
Transfer to Retained earnings	(0.35)	29	(0.35)
Balance as at 31.03.2022	(0.35)	-	(0.35)

In terms of our report attached

For K.C.Bhattacharjee & Paul

Chartered Accountants (F.No.303026E)

Manoj Kumar Bihani

Partner

Membership No. 234629 Place : Hyderabad Date : 21st May, 2022 For and on behalf of Board of Directors

Gautam Chand Jain

Chairman & Managing Director

(D.No: 00004775)

Rahul Jain Managing Director (D.No: 00576447)

Apurva Jain Executive Director (D.No: 06933924)





Notes to Financial Statements for the Year ended 31 March, 2022

1 Corporate information

The standalone financial statements comprise financial statements of Pokarna Foundation (the "Company") for the year ended 31st March, 2022. The Company is formed as Non profit organisation domiciled in India and incorporated under the provisions of the Companies Act applicable in India, The Company is a subsidiary of Pokarna Limited and Pokarna Engineered Stone Limited. The registered office of the Company is at 105, Surya Towers, SP Road, Secunderabad - 500003, Telangana. The company is principally engaged in the business to implement, assist, facilitate or otherwise undertake programmes, projects and all activities relating to Corporate Social Responsibilities carried out by Pokarna Group companies.

Basis of preparation, measurement and significant accounting policies

The significant accounting policies applied by the Company in the preparation of its financial statements are listed below. Such accounting policies have been applied consistently to all the periods presented in these financial statements, unless otherwise indicated.

2.1 Basis of preparation and measurement

(a) Basis of preparation

The financial statements are prepared in accordance with and in compliance, in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) read along with Companies (Indian Accounting Standards) Rules, as amended and other relevant provisions of the Act. The presentation of the Financial Statements is based on Ind AS Schedule III of the Companies Act, 2013.

(b) Basis of measurement

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, unless otherwise stated. All assets and liabilities are classified into current and non-current generally based on the criteria of realisation/settlement within a twelve month period from the balance sheet date.

2.2 Significant accounting policies

A Property, plant and equipment

An item of property, plant and equipment is recognized as an asset if it is probable that the future economic benefits associated with the item will flow to the Company and its cost can be measured reliably. This recognition principle is applied to the costs incurred initially to acquire an item of property, plant and equipment and also to costs incurred subsequently to add to, replace part of, or service it. All other repair and maintenance costs, including regular servicing, are recognized in the statement of profit and loss as incurred. When a replacement occurs, the carrying value of the replaced part is de-recognized. Where an item of property, plant and equipment comprises major components having different useful lives, these components are accounted for as separate items.

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment. Cost includes all direct costs and expenditures incurred to bring the asset to its working condition and location for its intended use. Borrowing costs incurred during the period of construction is capitalized as part of cost of the qualifying assets.

The gain or loss arising on disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognized in the statement of profit and loss.

Capital work-in-progress comprises cost of fixed assets that are not yet ready for their intended use at the year end.

B Depreciation and amortisation of property, plant and equipment and intangible assets

Depreciation or amortization is provided so as to write off, on a straight line basis, the cost of property, plant and equipment and other intangible assets, including those held under finance leases to their residual value. These charges are commenced from the dates the assets are available for their intended use and are spread over their estimated useful economic lives or, in the case of leased assets, over the lease period, if shorter. The estimated useful lives of assets and residual values are reviewed regularly and, when necessary, revised. No further charge is provided in respect of assets that are fully written down but are still in use.

Depreciation on assets under construction commences only when the assets are ready for their intended use.

The estimated useful lives for the current and comparative periods are determined with reference to Schedule II to the Companies Act, 2013. Depreciation methods, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

Freehold land is not depreciated.

C Cash and bank balances:

Cash and bank balances consist of:

(i) Cash and cash equivalents - which includes cash in hand, deposits held at call with banks and other short term deposits which are readily convertible into known amounts of cash, are subject to an insignificant risk of change in value and have maturities of less than three months from the date of such deposits. These balances with banks are unrestricted for withdrawal and usage.

For the purpose of presentation in the statement of cash flows, cash and cash equivalents consists of cash and short-term deposits, as defined above, net of outstanding bank overdraft but including other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(ii) Other bank balances - which includes balances and deposits with banks that are restricted for withdrawal and usage.

D Employee benefits

Short term employee benefits:

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognized for the amount expected to be paid towards bonus if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

E Provisions, contingent liabilities and contingent assets

Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

F Revenue

Donations and Contributions: Donations and Contributions received are accounted on mercantile basis of accounting. **Interest income** is accrued on a time proportion basis, by reference to the principal outstanding and the effective interest rate applicable.

Dividend Income is recognized when the company's right to receive the payment has been established.

G Expenditure

Expenditure is accounted on accrual basis.

H Finance income and finance cost

Finance income comprises interest income on funds invested and dividend income. Interest income is recognized as it accrues in the statement of profit and loss, using the effective interest method.

Finance costs comprise interest expense on borrowings and lease liabilities, unwinding of the discount on provisions, impairment losses recognized on financial assets, interest expense and penalties related to income tax.

I Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

J Segment reporting

Each of the reportable segments derives its revenues from the main products and hence these have been identified as reportable segments by the Group's chief operating decision maker ("CODM"). Segment revenue, result, assets and liabilities include the respective amounts identifiable to each of the segments and amount allocated on a reasonable basis. Unallocated expenditure consists of common expenditure incurred for all the segments and expenses incurred at corporate level. The assets and liabilities that cannot be allocated between the segments are shown as unallocated corporate assets and unallocated corporate liabilities respectively.

		₹ In lakhs
Note	es forming part of the financial statements	As at March 31, 2022
3	Cash and cash equivalents	
	Balances with banks:	
	On current accounts	0.65
	Total	0.65
4	Share capital	
	Share capital	
	Authorised:	4.00
	10,000 equity shares of Rs.10/- each par value	1.00
	Issued , subscribed and fully paid up: 10,000 equity shares of Rs.10/- each	1.00
	Total	1.00
	Total	<u> </u>
5	Other equity	
	Net surplus in the statement of Profit and Loss	
	Opening balance	₩.
	Add: Profit/(loss) for the year	(0.35)
	Total	(0.35)
6	Income	
	Income	
	Total	
7	Other expenses	
	Professional & Consultancy	0.34
	Bank charges	0.01
	Total	0.35

8 Related party disclosures :

As per IND AS 24, the disclosures of transactions with the related parties are given below:

List of related parties where control exists and related parties with whom transactions have taken place and relationships:

a) Enterprises where control exists:

Pokarna Limited & Pokarna Engineered Stone Limited

b) Names of Directors

Gautam Chand Jain, Rahul Jain, Apurva Jain

B. Transactions with KMP and other related parties 2021-22				₹ In lakhs
Nature of the transaction	Parent Co	Key management personnel	Relatives	Total
Share Capital				
Received	1.00		9	1.00
Carrying amount				
Share Capital	1.00	(#)	:# :	1.00

- 9 Earnings and Expenditure in Foreign Currency NIL
- 10 Contingent liability and capital commitments as on 31.03.2022 Nil.
- Other than in the normal and ordinary course of business there are no funds that 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company; or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

There have been no funds that have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- 12 The Company evaluates events and transactions that occur subsequent to the balance sheet date but prior to the approval of financial statements to determine the necessity for recognition and/or reporting of any of these events and transactions in the financial statements. As of 21st May 2022, there are no subsequent events to be recognised or reported that are not already disclosed.
- 13 This is the first year of financials and therefore previous year figures are not presented.
- 14 The financial statements for the year ended 31st March 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 21st May 2022.

For K.C.Bhattacharjee & Paul

Chartered Accountants

(F.No.303026F)

Manoj Kumar Bihani

Partner

Membership No. 234629 Place : Hyderabad Date : 21st May, 2022

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Hyderabad

For and on behalf of Board of Directors

Gautam Chand Jain

Director

(D.No: 00004775)

Rahul Jain

Director

(D.No: 00576447)

Apurva Jain

Director

(D.No: 06933924)