

**ITD CEMENTATION PROJECTS  
INDIA LIMITED**

FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH, 2022

# **ITD Cementation Projects India Limited**

## **BOARD'S REPORT**

The Directors present herewith their Report and the Audited Financial Statements for the year ended 31<sup>st</sup> March, 2022.

### **OPERATIONS**

Your Company has earned an amount of Rs. 3,492,147/- by way of Other Income (sundry balance written Back and other income) for the year ended 31<sup>st</sup> March, 2022 as compared to an amount of Rs. 12,397/- (other income) earned in the previous year ended 31<sup>st</sup> March, 2021 and incurred a loss of Rs. 89,170/- for the year ended 31<sup>st</sup> March, 2022 as compared to a loss of Rs 29,021/- made in the previous year ended 31<sup>st</sup> March, 2021. Your directors are reviewing various business opportunities available to the Company.

### **DIVIDEND**

The Board of Directors do not recommend any dividend for year ended 31<sup>st</sup> March, 2022 in view of the losses incurred by the Company during the year.

### **TRANSFER TO RESERVE**

The Company has not transferred any amount to the reserves during the current financial year.

### **PERFORMANCE AND FINANCIAL POSITION OF SUBSIDIARY AND JOINT VENTURES**

The Company does not have any Subsidiary Company or Joint venture.



**ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO - NIL**

**DIRECTORS AND KEY MANAGERIAL PERSONNEL**

**Directors**

Mr. Santi Jongkongka, Mr. Uttrawooth Narknisorn and Mr. Jayanta Basu are the Directors of the Company.

Mr. Uttrawooth Narknisorn will retire by rotation and, being eligible, offers himself for re-appointment.

**Number of Meetings of Board of Directors**

4 meetings of the Board of Directors were held during the year under report. The dates on which the meetings were held are as follows: 13<sup>th</sup> May, 2021, 22<sup>nd</sup> July, 2021, 2<sup>nd</sup> November, 2021, 3<sup>rd</sup> December, 2021 and 25<sup>th</sup> January, 2022.

**RE-APPOINTMENT OF STATUTORY AUDITORS**

M/s. K.M. Rege & Co., Chartered Accountants, Mumbai (Firm Registration No. 040262/122698W) were re-appointed as the Statutory Auditors of the Company to hold office for a second term of 5 years from the conclusion of 15<sup>th</sup> Annual General Meeting (AGM) to be held on 15<sup>th</sup> September, 2022 till the conclusion of 20<sup>th</sup> AGM to be held in the year 2027, subject to the approval of the members at the ensuing Annual General Meeting.

The Statutory Auditor's report does not contain any qualifications, reservations, adverse remarks.



### **Key Managerial Personnel**

The Company has not appointed any Key Managerial Personnel (“KMP”) during the year under report as it does not fall within the threshold criteria prescribed under Section 203 of the Act read with Rule 8 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and hence particulars of KMP pursuant to the aforesaid Section 203 of the Act are not applicable.

### **PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES**

As the Company has not commenced any business activity during the aforesaid period under report, the Company has not appointed any employee during the year. Hence, particulars of employees pursuant to Section 197 of the Act read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable.

### **DIRECTORS’ RESPONSIBILITY STATEMENT**

Pursuant to Section 134(5) of the Act, the Board of Directors, to the best of their knowledge and ability, confirms that:

- in the preparation of the accounts for the year ended 31<sup>st</sup> March, 2022, the applicable accounting standards have been followed and there have been no material departures;
- they have selected such accounting policies and applied them consistently, and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company for year ended 31<sup>st</sup> March, 2022 and of the losses of the Company for that period;
- they have taken proper and sufficient care for the 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 fraud and other irregularities;



- they have prepared the accounts for the year ended 31<sup>st</sup> March, 2022 on a going concern basis;
- they have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and operating effectively; and
- they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

### **ANNUAL RETURN**

Pursuant to Section 92(3) and Section 134 (3)(a) of the Act read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014 as amended, companies are not required to annex the annual return extract along with board's report and if a web site of the Company is available, then web-link of the annual return is disclosed in the board's report.

The Company does not have a website of its own. Hence, web-link for Annual Return is not mentioned in the Board's Report.

### **FINANCIAL YEAR**

The Financial Year of Company is 1<sup>st</sup> April-31<sup>st</sup> March.

### **DEPOSITS**

The Company has not accepted any deposit from the public falling under Section 73 of the Act and the Companies (Acceptance of Deposits) Rules, 2014.

### **MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY**



There are no material changes and commitments affecting the financial position of the Company, which have occurred between the end of the year under review and the date of this Report.

**SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS**

During the year under review, there were no significant and material orders passed by any regulator or court or tribunal, impacting the going concern status of the Company and its future operations.

**DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013- N.A.**

**APPLICATION / PROCEEDINGS UNDER INSOLVENCY AND BANKRUPTCY CODE : None during the year**

**ONE TIME SETTLEMENT WITH BANKS/ FINANCIAL INSTITUTIONS AND VALUATION THEREOF : None**

**REPORTING OF FRAUD**

The Auditors of the Company have not reported any fraud as specified under the second proviso of Section 143(12) of the Act.

Mumbai

17<sup>th</sup> May, 2022

For and on behalf of the Board



CHAIRMAN



# K. M. REGE & CO.

Chartered Accountants

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H.O. :2/15, Gokul Niwas, Ranade Road, Near Railway Station, Dadar (W), Mumbai – 400028.  
\*OFF. :24221798 \* CELL. : 9820436049 \* EMAIL : kmrege@yahoo.com / avrjak@gmail.com\*

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## Independent Auditor's Report

To the Members of ITD Cementation Projects India Limited

Report on the Audit of the Standalone Financial Statements

### Opinion

1. We have audited the accompanying standalone financial statements of ITD Cementation Projects India Limited ('the Company'), which comprise the Balance Sheet as at 31 March 2022, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. 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 accounting principles generally accepted in India including Indian Accounting Standards ('Ind AS') specified under section 133 of the Act, of the state of affairs of the Company as at 31 March 2022, and its profit (including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

### Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Information other than the Financial Statements and Auditor's Report thereon

4. The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual 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 in the 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 and Those Charged with Governance for the Standalone Financial Statements**

5. The accompanying standalone financial statements have been approved by the Company's Board of Directors. 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 standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Ind AS 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
6. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going 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.
7. Those Board of Directors is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

8. 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 Standards on Auditing 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.
9. As part of an audit in accordance with Standards on Auditing, 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;
  - 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.
10. 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.



11. 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.
12. 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**

13. As required by the Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of section 143(11) of the Act, we give in the Annexure I a statement on the matters specified in paragraphs 3 and 4 of the Order.
14. Further to our comments in Annexure I, 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 purpose of our audit of the accompanying standalone financial statements;
  - 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 standalone financial statements dealt with by this report are in agreement with the books of account;
  - d) in our opinion, the aforesaid standalone financial statements comply with Ind AS specified under section 133 of the Act;
  - e) on the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2022 from being appointed as a director in terms of section 164(2) of the Act;
  - f) 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 (as amended), 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 on its financial position as at 31 March 2022;
    - 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 during the year ended 31 March 2022; and

**For K. M. Rege & Co**

Firm Registration Number: 122698W

Chartered Accountants

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**Kiran M. Rege**

Partner

Membership No.: 040262

UDIN : 22040262AJDMMI5802

Place: Mumbai

Date: May 17, 2022

## Annexure I

Based on the audit procedures performed for the purpose of reporting a true and fair view on the standalone financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

(i) As the Company does not hold any property, plant and equipment and intangible assets, reporting under clause 3 (i) of the Order is not applicable.

(ii) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

According to the information and explanations given to us, at any point of time of the year, the Company has not been sanctioned any working capital facility from banks or financial institutions and hence reporting under clause 3(ii)(b) of the Order is not applicable.

(iii) The Company has not made any investments in, provided any guarantee or security, and granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, and hence reporting under clause 3(iii) of the Order is not applicable.

(iv) The Company has not granted any loans, made investments or provided guarantees or securities and hence reporting under clause 3(iv) of the Order is not applicable.

(v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

(vi) Having regard to the nature of the Company's business / activities, reporting under clause 3(vi) of the Order is not applicable.

(vii) Undisputed statutory dues, including Goods and Service tax, Provident Fund, Income-tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, cess and other material statutory dues applicable to the Company have been regularly deposited by it with the appropriate authorities. We have been informed that the provisions of the Employees' State Insurance Act, 1948 are not applicable to the Company.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Income-tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, cess and other material statutory dues in arrears as at March 31, 2022 for a period of more than six months from the date they became payable.

(viii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

(ix) The Company has not taken any loans or other borrowings from any lender. Hence reporting under clause 3(ix) of the Order is not applicable to the Company.

(x) The Company has not issued any of its securities (including debt instruments) during the year and hence reporting under clause 3(x) of the Order is not applicable.

(xi) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

- (xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.
- (xiv) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- (xv) In our opinion during the year the Company has not entered into any non-cash transactions with any of its directors or directors of its holding company, subsidiary company, associate company or persons connected with such directors and hence provisions of section 192 of the Companies Act, 2013 are 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. Hence, reporting under clause 3 (xvi) (a), (b) and (c) of the Order is not applicable.
- (xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors of the Company during the year.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) The Company was not having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the immediately preceding financial year and hence, provisions of Section 135 of the Act are not applicable to the Company during the year. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

**For K. M. Rege & Co**

Firm Registration Number: 122698W

Chartered Accountants

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**Kiran M. Rege**

Partner

Membership No.: 040262

UDIN : 22040262AJDMMI5802

Place: Mumbai

Date: May 17, 2022

ITD Cementation Projects India Limited  
Balance Sheet as at 31 March 2022

Particulars	Note No.	As at 31 March 2022 Amount in ₹	As at 31 March 2021 Amount in ₹
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		-	-
Capital work-in-progress		-	-
Other intangible assets		-	-
<b>Financial assets</b>			
Other financial assets	3	-	1,000,000.00
Deferred tax assets (net)		-	-
Other non-current assets	4	16,200.00	2,559,761.00
<b>Total non-current assets</b>		<b>16,200.00</b>	<b>3,559,761.00</b>
<b>Current assets</b>			
<b>Inventories</b>			
<b>Financial assets</b>			
Cash and cash equivalents	5	40,317.00	72,085.00
Bank balances other than cash and cash equivalents	6	200,000.00	229,484.00
Other financial assets	3	5,191.00	9,948.00
Current tax assets (net)		-	-
Other current assets	4	-	-
<b>Total current assets</b>		<b>245,508.00</b>	<b>307,515.00</b>
<b>TOTAL ASSETS</b>		<b>261,708.00</b>	<b>3,867,276.00</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	7	500,000.00	500,000.00
Other equity	8	(244,792.00)	(159,622.00)
<b>Total equity</b>		<b>255,208.00</b>	<b>344,378.00</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial liabilities</b>			
Borrowings		-	-
Lease liabilities		-	-
Provisions		-	-
<b>Total non-current liabilities</b>		<b>-</b>	<b>-</b>
<b>Current liabilities</b>			
<b>Financial liabilities</b>			
Trade payables		-	-
- Total outstanding dues of micro enterprises and small enterprises		-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	9	6,500.00	36,898.00
Other financial liabilities	10	-	3,464,000.00
Other current liabilities		-	-
Provisions		-	-
<b>Total current liabilities</b>		<b>6,500.00</b>	<b>3,522,898.00</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>261,708.00</b>	<b>3,867,276.00</b>

The accompanying notes form an integral part of the standalone financial statements  
This is the Standalone Balance Sheet referred to in our audit report of even date

For K. M. Rege & Co.  
Chartered Accountants  
Firm registration number: 122698W

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Kiran M Rege  
Partner  
Membership No: 040262

Place: Mumbai  
Date: 17.05.2022

For and on behalf of the Board of Directors

  
Santi Jongkongka  
Director  
DIN: 08441312

  
Uttrawooth Narknisorn  
Director  
DIN: 01492626

Place: Mumbai  
Date: 17.05.2022

ITD Cementation Projects India Limited  
Standalone Statement of Profit and Loss for the year ended 31 March 2022

Particulars	Note No.	Year ended 31 March 2022 Amount in ₹	Year ended 31 March 2021 Amount in ₹
<b>Income</b>			
Revenue from operations		-	-
Other income	11	3,492,147.00	12,397.00
<b>Total income</b>		<b>3,492,147.00</b>	<b>12,397.00</b>
<b>Expenses</b>			
Cost of construction materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress		-	-
Employee benefits expense		-	-
Finance costs	12	295.00	-
Depreciation and amortisation expense		-	-
Other expenses	13	3,581,022.00	41,418.00
<b>Total expenses</b>		<b>3,581,317.00</b>	<b>41,418.00</b>
<b>Profit before exceptional items and tax</b>		<b>(89,170.00)</b>	<b>(29,021.00)</b>
Exceptional items		-	-
<b>Profit before tax</b>		<b>(89,170.00)</b>	<b>(29,021.00)</b>
<b>Tax expense</b>			
Current tax		-	-
Deferred tax (credit)/ charge		-	-
<b>Profit for the year (A)</b>		<b>(89,170.00)</b>	<b>(29,021.00)</b>
<b>Other comprehensive income/ (loss)</b>			
Items that will not be reclassified subsequently to profit or loss		-	-
- Tax effect on above		-	-
Items that will be reclassified subsequently to profit or loss		-	-
- Tax effect on above		-	-
<b>Other comprehensive income/ (loss) for the year, net of tax (B)</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year, net of tax (A+B)</b>		<b>(89,170.00)</b>	<b>(29,021.00)</b>
Earnings per equity share of nominal value ₹ 10 each			
Basic and diluted (in ₹)	14	(1.78)	(0.58)

The accompanying notes form an integral part of the standalone financial statements

This is the standalone statement of profit and loss referred to in our audit report of even date

For K. M. Rege & Co.  
Chartered Accountants  
Firm registration number: 122698W

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Kiran M Rege  
Partner  
Membership No. 040262

Place Mumbai  
Date 17.05.2022

For and on behalf of the Board of Directors

Santi Jongkongka  
Director  
DIN: 08441312

Uttrawooh Narknisom  
Director  
DIN 01492626

Place Mumbai  
Date 17.05.2022























