

# M/S SHREE GANESH IRON INDUSTRIES LTD.

## ANNUAL REPORT 2020-21

### DIRECTORS :

MUNNA LAL GUPTA

(DIN-01166785 )

RAMA DEVI GUPTA

(DIN-01345762 )

RAMESH CHANDRA GUPTA

(DIN-02647698 )

### REGISTERED OFFICE :

8, ACHARYA JAGADISH CHANDRA BOSE ROAD,  
3 RD FLOOR, "CIRCULARCOURT"  
KOLKATA WB 700017

### AUDITORS :

#### **SAMIT JENA & ASSOCIATES**

Chartered Accountants

Address: 36A, Bentinck Street  
Room No. 2G, 2<sup>nd</sup> Floor, Kolkata – 700 036  
Email: [jena\\_samit@yahoo.co.in](mailto:jena_samit@yahoo.co.in)  
☎ 033-40645184, 9433373765

**INDEPENDENT AUDITOR'S REPORT****TO THE MEMBERS OF M/S SHREE GANESH IRON INDUSTRIES LTD****Report on the Financial Statements**

We have audited the accompanying financial statements of **M/S SHREE GANESH IRON INDUSTRIES LTD** ("the Company"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2021, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the 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 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 accounting principles generally accepted in India, of the state of affairs of the Company as at March 31<sup>st</sup>, 2021, and its profit for the year ended on that date.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in 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 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.

**Key Audit Matters:**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report:



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	<p>situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management that the data provided for our audit purposes is correct, complete, reliable and are directly generated by the accounting system of the Company without any further manual modifications.</p> <p>We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions</p>
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**Information Other than the Financial Statements and Auditor's Report Thereon**

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 financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.



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**Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision 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.

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 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 is also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibility**

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.

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



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- 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for explaining 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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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

**Report on Other Legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in paragraph 3 and 4 of the Order.

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2021 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) Since the Company's turnover as per last audited financial statements is less than Rs 50 Crore and its borrowings from banks or financial institutions or anybody corporate at any point of time during the financial year is less than Rs. 25 Crore. the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017 of Ministry of Corporate Affairs;



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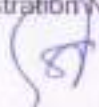
(7)

- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us
- i. The Company does not have any pending litigations which would impact in its financial statements.
  - ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
  - iii. There were no amounts required to be transferred, to the Investor Education and Protection Fund by the Company.

**FOR SAMIT JENA & ASSOCIATES**

Chartered Accountants

Firm Registration No.: 326442E

  
(S. K. JENA)

Proprietor

Membership No. 064478



36A, Bentinck Street,  
Room No. 2G, 2<sup>nd</sup> Floor  
Kolkata – 700 069

Dated: 1<sup>st</sup> day of Oct, 2021



**Annexure – A to the Auditors' Report:**

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31<sup>st</sup> March 2021, we report that:

- (i) The company does not have any fixed assets and hence reporting under Clause 3 (i) of the Order is not applicable to the Company.
- (ii) In our opinion, and according to the information and explanations given to us, the company has no operation during the previous year hence no inventory is maintained by the company. Hence, the reporting requirements under clause (ii) of paragraph 3 of the order are not applicable.
- (iii) In respect of loan and advances:
  - (a) The company has granted interest free unsecured loans to companies/ other parties (Refer to note No.13.1.3 of the Financial Statement) covered in the register to be maintained under section 189 of the Companies Act, 2013.
  - (b) Due to lack of clarity on terms of repayment, it is not possible to comment on the overdue amount. However, in our opinion, the terms and conditions on which loans have been granted to parties listed in the register aforesaid are effecting to the interest/revenue of the company.
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied properly with the provisions of section 185 and 186 of the Act, with respect to the loans / investments made.
- (v) In our opinion and according to the information and explanations given to us, the Company has not taken any deposits from the public. Therefore, the provisions of clause (v) of paragraph 3 of the Order are not applicable to the Company.
- (vi) According to the information and explanation provided by the management, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company.
- (vii) a. According to the information and explanations given to us and according to the books and records as produced and examined by us, in our opinion, the company has been generally regular in depositing undisputed statutory dues such as income tax, sales tax, custom duty, cess & other statutory dues as applicable with the appropriate authorities.



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According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess, professional tax and other material statutory dues were in arrears as at 31<sup>st</sup> March 2021 for a period of more than six months from the date they became payable.

- b. According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income-tax which have not been deposited on account of any dispute
- (vii) Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.
- (ix) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause (ix) of paragraph 3 of the Order are not applicable to the Company.
- (x) Based upon the audit procedures performed and information and explanations given by the management, we report that no fraud on or by the company has been noticed or reported during the course of our audit.
- (xi) The provisions of section 197 read with Schedule V to the Act do not apply to a private company. Therefore, the provision of clause (xi) of paragraph 3 of the Order is not applicable to the company.
- (xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause (xii) of paragraph 3 of the Order are not applicable to the Company.
- (xiii) In our opinion, all transactions with the related parties are in compliance with section 188 of the Act and the details have been disclosed in the Financial Statements as required by the applicable accounting standards. The provisions of section 177 of the Act are not applicable to the company.



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- (xiv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- (xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause (xv) of paragraph 3 of the Order are not applicable.
- (xvi) The company is a Non-Banking Finance Company and is required to be registered under Section 45 – IA of the Reserve Bank of India, 1934. The company has obtained registration.

**FOR SAMIT JENA & ASSOCIATES**

Chartered Accountants

Firm Registration No.: 326442E



(S. K. JENA)

Proprietor

Membership No. 064478



38A, Bentinck Street,  
Room No. 2G, 2<sup>nd</sup> Floor  
Kolkata – 700 069

Dated: 1<sup>st</sup> Dec of Oct, 2021

**SHREE GANESH IRON INDUSTRIES LTD.**  
8, Acharya Jagadish Chandra Bose Road, 3rd Floor, "CIRCULARCOURT",  
KOLKATA - 700 017.

Balance Sheet as at 31 March, 2021

Particulars		Note No.	As at 31 March,	As at 31 March,
			2021	2020
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
1	Shareholders' funds			
	(a) Share capital	2	54,65,000.00	54,65,000
	(b) Reserves and surplus	3	5,04,81,348.08	5,06,09,388
2	Current liabilities			
	(a) Short-term borrowings	4	54,00,000.00	54,00,000
	(b) Other current liabilities	5	90,000.00	96,356
	<b>TOTAL</b>		6,14,36,348.08	6,15,70,744
<b>B</b>	<b>ASSETS</b>			
1	Non-current assets			
	(a) Non-current investments	6	2,84,82,616.00	2,84,82,616
2	Current assets			
	(a) Cash and cash equivalents	7	20,23,150.08	11,57,546
	(b) Short-term loans and advances	8	3,09,30,582.00	3,19,30,582
	<b>TOTAL</b>		6,14,36,348.08	6,15,70,744
<b>C</b>	Notes forming part of the financial		-	-

IN OUR REPORT OF EVEN DATE.

For SAMIT JENA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Registration No. 326442E

CA S.K. JENA

Proprietor

Membership No. 064478



For and on behalf of the Board of Directors

*Munna Lal Gupta*

MUNNA LAL GUPTA  
(DIN - 01166785)

Director

*Rama Devi Gupta*

RAMA DEVI GUPTA  
(DIN-01345762)

Director

UDIN No:- 21064478AAAABM6823

Place: Kolkata

Date: 01/10/2021

**SHREE GANESH IRON INDUSTRIES LTD.**  
8, Acharya Jagadish Chandra Bose Road, 3rd Floor, "CIRCULARCOURT",  
KOLKATA - 700 017.

Statement of Profit and Loss for the year ended 31 March, 2021

Particulars	Note No.	As at 31 March, 2021	As at 31 March, 2020
<b>A CONTINUING OPERATIONS</b>			
1 Revenue from operations		-	-
Revenue from other income	9	24,000.00	28,600.00
2 Total revenue		24,000.00	28,600.00
3 Expenses			
(a) Employee benefits expense	10	50,000.00	50,000.00
(b) Other expenses	11	1,02,040.00	3,06,030.00
Total expenses		1,52,040.00	3,56,030.00
4 Profit / (Loss) before exceptional and extraordinary items and tax		(1,28,040.00)	(3,27,430.00)
5 Exceptional/ Extraordinary items		-	-
6 Profit / (Loss) before tax		(1,28,040.00)	(3,27,430.00)
7 Tax expense:			
(a) Current tax expense for current year		-	-
(b) (Less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		-	-
(d) Net current tax expense		-	-
(e) Deferred tax			
8 Profit / (Loss) for the year		(1,28,040.00)	(3,27,430.00)
9 Earning per equity share :			
(i) Basic		(0.23)	(0.60)
(ii) Diluted		(0.23)	(0.60)
10 Notes forming part of the financial statements			

IN OUR REPORT OF EVEN DATE.

For SAMIT JENA & ASSOCIATES  
CHARTERED ACCOUNTANTS

Firm Registration No. 06442E

CA S.K. JENA

Proprietor

Membership No. 064478

Place: Kolkata

Date: 01/10/2021

For and on behalf of the Board of Directors

*Munna Lal Gupta*

MUNNA LAL GUPTA  
(DIN - 01166785)  
Director

*Rama Devi Gupta*

RAMA DEVI GUPTA  
(DIN-01345762)  
Director

UDIN - 21064478 AAAABM6823

**SHREE GANESH IRON INDUSTRIES LTD.**  
8, Acharya Jagadish Chandra Bose Road, 3rd Floor, "CIRCULARCOURT",  
KOLKATA - 700 017.

Notes to financial statements for the year ended 31st March 2021

	31st March 2021	31st March 2020
<b>2.Share Capital:</b>		
<b>Authorized Shares Capital</b>		
600000 ( P.Y. 600000) Equity Shares of Rs. 10/- each	60,00,000.00	60,00,000
	<u>60,00,000.00</u>	<u>60,00,000</u>
<b>Issued, Subscribed and fully paid-up share Capital</b>		
546500 ( P.Y. 546500) Equity Shares of Rs.10/- each	54,65,000.00	54,65,000
fully paid-up in cash	<u>54,65,000.00</u>	<u>54,65,000</u>

a) **Terms and Rights attached to equity**

- i. The Company has only class of Equity Shares having a par value of ` 10 per share. Each holder of Equity Shares is entitled to one vote per share.
- ii. They are also entitled to dividend if proposed by the Board of Directors and approved by the shareholders in the ensuing Annual General Meeting.
- iii. In the event of liquidation the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to their share holding.

**Details of shareholders holding more than 5% equity shares in the company**

Sl. No	Name of Shares Holders	31st March 2021		31st March 2020	
		No. of equity Share	% holding	No. of equity Share	% holding
	(Equity shares of Rs.10/- each fully paid)				
1	Brinda Prasad Gupta	35000	6.40%	35,000	6.40%
2	Krishna Devi Gupta	35000	6.40%	35,000	6.40%
3	Lakhi Gupta	30000	5.49%	30,000	5.49%
4	Pratima Gupta	80000	14.64%	80,000	14.64%
5	Sunita Gupta	35000	6.40%	35,000	6.40%
6	Deekay Destine Computers Pvt. Ltd.	49000	8.97%	49,000	8.97%
<b>Total</b>		<b>264000</b>	<b>48.31%</b>	<b>2,64,000</b>	<b>48.31%</b>

**3.Reserves & Surplus :**

a. **Securities Premium Account**

Balance as per last financial statements	4,85,10,000.00	4,85,10,000
Add : Addition during the year	-	-
Closing Balance	<u>4,85,10,000.00</u>	<u>4,85,10,000</u>

b. **Statutory Reserve U/s 451C**

Balance as per last financial statements	1,39,137.82	1,39,138
Add : Addition during the year	-	-
Closing Balance	<u>1,39,137.82</u>	<u>1,39,138</u>

c. **Surplus/(deficit) in the statement of profit and loss**

Balance as per last financial statements	19,60,250.26	22,87,680
Net Profit / loss for current period	(1,28,040.00)	(3,27,430)
Less: Statutory Reserve	-	-
Closing Balance	<u>18,32,210.26</u>	<u>19,60,250</u>
<b>Total Reserves &amp; Surplus (a+b+c)</b>	<u><u>5,04,81,348.08</u></u>	<u><u>5,06,09,388</u></u>



## Notes to financial statements for the year ended 31st March 2021

	31st March 2020	31st March 2019
<b>4. Short term borrowing</b>		
Advances	54,00,000.00	54,00,000
	<u>54,00,000.00</u>	<u>54,00,000</u>
<b>5. Other Current Liabilities</b>		
Outstanding Expenses	90,000.00	96,356
	<u>90,000.00</u>	<u>96,356</u>
<b>6. Non Current Investments</b>		

Particulars	Face Value	AS AT 31.03.2021		AS AT 31.03.2020	
		No.	Amount	No.	Amount
<b>Non -Trade Investments(Valued at cost )</b>					
<b>Unquoted Shares</b>					
Logotech (India) Pvt. Ltd.	100	15000	15,00,000.00	15,000	15,00,000
Cosmat Traders Pvt. Ltd.	10	150000	79,50,000.00	1,50,000	79,50,000
Raja Udyog India (P) Ltd.	10	2727665	1,90,32,616.00	27,27,665	1,90,32,616
		<u>2892665</u>	<u>2,84,82,616.00</u>	<u>28,92,665</u>	<u>2,84,82,616</u>

**7. Cash and Cash Equivalents**

Balances with Schedule Banks in Current A/c.	10,66,617.08	71,473
Cash In Hand (As Certified by the Management)	9,56,533.00	10,86,073
	<u>20,23,150.08</u>	<u>11,57,546</u>

**8. Short Term Loans & Advances**

(Unsecured, Considered Good)

Advances	3,08,87,191.00	3,18,87,191
MAT Credit ( Assessment Year 2017-18 )	21,717.00	21,717
MAT Credit ( Assessment Year 2018-19 )	12,424.00	12,424
MAT Credit ( Assessment Year 2019-20 )	9,250.00	9,250
	<u>3,09,30,582.00</u>	<u>3,19,30,582</u>

**9. Revenue from Operation**

Misc. & other Income	24,000.00	28,600
	<u>24,000.00</u>	<u>28,600</u>

**10. Employee Benefit Expenses**

Salaries & Bonus	50,000.00	50,000
	<u>50,000.00</u>	<u>50,000</u>

**11. Other Expenses**

Filing Fees & Professional Fees	6,000.00	2,08,900
Payment to Auditors	90,000.00	90,000
General Expenses	3,540.00	4,110
Rates & Taxes	2,500.00	3,020
	<u>1,02,040.00</u>	<u>3,06,030</u>



**SHREE GANESH IRON INDUSTRIES LTD.**  
**Notes forming part of the financial statements**

**Note 1.3 Additional information to the financial statements**

**13.1 Contingent liabilities and commitments (to the extent not provided for)**

- (i) Contingent liabilities - Nil  
(ii) Commitments - Nil

Contingent liabilities and commitments have been determined to the extent such items have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

**13.1.2 Employee benefit plans**

The company does not contribute any sum towards employee defined benefit plans ( i.e. Gratuity, Post Employment medical Benefits, etc.) or defined contribution plan during the period under review.

**13.1.3 Confirmation**

- i. In absence of confirmation, figures of loans and Advances have been taken as per Balances shown in Books of Accounts.  
ii. Some debit / credit balances remain un-confirmed  
iii. Advance given to Manoj Tiwari amounting to Rs.50,00,000/- has been considered as doubtful.

**13.1.4 Borrowing costs**

No borrowing cost capitalised during the period under review, neither the company acquire any qualifying assets during the financial year.

**13.1.5 Earnings per share**

Particulars		For the year ended 31st March, 2021	For the year ended 31st March, 2020
(i)	<b>Basic</b>		
	Net profit / (loss) for the year	(1,28,040.00)	-3,27,430
	Weighted average number of equity shares	5,46,500.00	5,46,500
	Par value per share	10.00	10.00
	Earnings per share - Basic	(0.23)	(0.60)
(ii)	<b>Diluted</b>		
	Net profit / (loss) for the year	(1,28,040.00)	-3,27,430
	Weighted average number of equity shares	5,46,500.00	5,46,500
	Par value per share	10.00	10.00
	Earnings per share - Diluted	(0.23)	(0.60)

IN OUR REPORT OF EVEN DATE.

For SAMIT JENA & ASSOCIATES  
CHARTERED ACCOUNTANTS

Firm Registration No. 326942E

CA S.K JENA  
Proprietor  
Membership No.064478



For and on behalf of the Board of Directors

*Munna Lal Gupta* ✓ *Rama Devi Gupta*

MUNNA LAL  
GUPTA  
(DIN-01166785)  
Director

RAMA DEVI GUPTA  
(DIN-01345762)  
Director

PLACE:Kolkata

DATE: 01 th day of Oct '2021