

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF SPECTARE SERVICES PRIVATE LIMITED

#### Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the accompanying standalone financial statements of SHRM PRO PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

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 ("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, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its Loss for the year ended on that date.

#### Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the 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 (ICAI) together with the independence 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

#### Information Other than the Standalone Financial Statements and Auditor's 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 Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, 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 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, total comprehensive income, changes in equity and cash flows of the Company in accordance with the IndAS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements 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 Board of Directors are 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 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 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 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 including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
  - d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS 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 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) 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 A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
  - g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its managerial personnel during the year is in accordance with the provisions of section 197 of the Act.
  - h) 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. As informed to us, the Company does not have any pending litigations which would impact its financial position.
  - ii. The Company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There was no amount which was required to be transferred, to the Investor Education and Protection Fund by the Company.
2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, matters specified in paragraphs 3 and 4 of the Order are not applicable to the company.

**For MANV & ASSOCIATES  
Chartered Accountants  
(Firm's Registration No. 007351N)**



**N. K. GUPTA  
Partner  
(Membership No. 085713)**

**Place : New Delhi ,  
Date : September 07, 2022**

## **ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT**

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of SHRPMRO PRIVATE LIMITED of even date)

### **Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **SHRMPRO PRIVATE LIMITED** ("the Company") as of March 31, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

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

#### **Auditor's Responsibility**

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

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

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

#### **Meaning of Internal Financial Controls Over Financial Reporting**

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

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

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

**For MANV & ASSOCIATES  
Chartered Accountants  
(Firm's Registration No. 007351N)**



**N. K. GUPTA  
Partner**

**Place: New Delhi  
Date: September 07, 2022**

**(Membership No. 085713)**

**M/S SHRMPRO PRIVATE LIMITED**  
**Balance Sheet as at 31st March, 2022**

(Rupees in Rs.)

	Note No.	As at 31st March 2022	As at 31st March 2021
<b>I EQUITY AND LIABILITIES:</b>			
<b>1. Shareholder's Funds</b>			
(a) Share Capital	2	100,000	-
(b) Reserves and Surplus	3	(5,650)	-
(c) Money Received against share warrants			
<b>Total Shareholder's Funds</b>		<b>94,350</b>	<b>-</b>
<b>2. Share Application money pending allotment</b>			
<b>3. Non-Current Liabilities</b>			
(a) Long Term Borrowings		-	-
(b) Deferred tax liabilities (Net)			
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>4. Current Liabilities</b>			
(a) Short Term Borrowings		-	-
(b) Trade Payables			
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises		-	-
(ii) Total Outstanding dues of Creditors other than Micro Enterprises		-	-
(c) Other Current Liabilities	4	18,250	-
(d) Short Term Provisions		-	-
<b>Total Current Liabilities</b>		<b>18,250</b>	<b>-</b>
TOTAL EQUITY AND LIABILITIES		<b>112,600</b>	<b>-</b>

**II ASSETS:**

**1. Non-Current Assets**

(a) Property, Plant & Equipment and Intangible assets			
(i) Property, Plant and Equipment		-	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long Term Loans and Advances		-	-
(e) Other Non-Current Assets	5	12,600	-
<b>Total Non-Current Assets</b>		<b>12,600</b>	<b>-</b>

**2. Current Assets**

(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade Receivables		-	-
(d) Cash and Cash Equivalents	6	100,000	-
(e) Short Term Loans and Advances		-	-
(f) Other Current Assets		-	-
<b>Total Current Assets</b>		<b>100,000</b>	<b>-</b>

TOTAL ASSETS

**112,600** -

Significant Accounting Policies

The accompanying Notes are an integral Part of the Financial Statements

"As per our report of even date"

for M A N V & ASSOCIATES  
(CHARTERED ACCOUNTANT)

Firm Regn. No. 007351N



(N.K.GUPTA)  
PARTNER  
M NO. 085713  
NEW DELHI  
DATED: 07-09-2022

The schedule referred to above  
form an integral part of the  
Profit & Loss Account

FOR BOARD OF DIRECTORS

(DIRECTORS) (DIRECTORS)

M/S SHRMPRO PRIVATE LIMITED

A 27 B, Sector 16, Noida, Gautam Buddha Nagar, Uttar Pradesh, India, 201301

CIN: U72900UP2021PTC152539.

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31st MARCH, 2022

(Amount in Rs.)

	Note No.	For the year ended 31st March 2022	For the year ended 31st March 2021
<b>I Revenue from Operations</b>			
Revenue from Operations		-	-
<b>II Other Income</b>		-	-
<b>III Total Income (I + II)</b>		<u>-</u>	<u>-</u>
<b>IV Expenses</b>			
Cost of Material		-	-
Purchases of Stock in Trade		-	-
Changes in Inventories		-	-
Employee Benefits Expense		-	-
Finance Costs		-	-
Depreciation and Amortization Expenses		3,150	-
Other Expenses		2,500	-
<b>IV Total Expense</b>		<u>5,650</u>	<u>-</u>
<b>V Profit/(Loss) Before Exceptional and extraordinary Items &amp; Tax (III-IV)</b>		(5,650)	-
<b>VI Exceptional Items</b>		-	-
<b>VII Profit/(Loss) Before extraordinary Items &amp; Tax (V-VI)</b>		(5,650)	-
<b>VIII Extraordinary Items</b>		-	-
<b>IX Profit/(Loss) Before Tax (VII-VIII)</b>		(5,650)	-
<b>X Tax Expense:</b>			
(1) Current Tax		-	-
(2) (Excess)/Short provision for Income Tax of Previous years		-	-
(3) Deferred Tax		-	-
<b>XI Profit for the period from Continuing Operations (IX-X)</b>		(5,650)	-
<b>XII Profit/(loss) from discontinuing operations</b>		-	-
<b>XIII Tax expense of discontinuing operations</b>		-	-
<b>XIV Profit/(loss) from discontinuing operations (after tax) (XII-XIII)</b>		-	-
<b>XV Profit / (Loss) (XI+XIV)</b>		(5,650)	-
<b>XVI Earnings Per Equity Share:</b>			
(1) Basic		(0.00)	-
(2) Diluted		(0.00)	-

Significant Accounting Policies  
The accompanying Notes are an integral Part of the Financial Statements

"As per our report of even date"  
for M A N V & ASSOCIATES  
(CHARTERED ACCOUNTANT)  
Firm Regn. No. 007351N

The schedule referred to above  
form an integral part of the  
Profit & Loss Account



(N.K.GUPTA)  
PARTNER  
M NO. 085713

FOR BOARD OF DIRECTORS

(DIRECTORS) (DIRECTORS)

NEW DELHI  
DATED: 07-09-2022



**M/s SHRMPRO PRIVATE LIMITED**

NOTE-1

NOTES FORMING AND INTEGRAL PART OF THE BALANCE SHEET AND PROFIT & LOSS ACCOUNT.

**1. Accounting Policies**

The financial statements are prepared under, in accordance with the Accounting Principles generally accepted in India, including the accounting standard specified under section 133 of the Act, read with Rule & of Companies (accounts), Rules 2014.

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 hitherto in use.

2. Additional Demands if any, after assessment pertaining to the Income Tax/Sales Tax/Excise duty is accounted for in the year of final settlements after appeals etc.

2. Contingent Liabilities                      NIL

3. None of the employees having service tenure for more than five years hence provisions of Gratuity is not applicable to the company

4. Deferred tax resulting from timing difference between book and tax profit is accounted for under the liability method at the current rate of income tax to the extent that the timing differences are expected to crystallize as deferred tax charge/benefit in the profit & loss a/c and as deferred tax Assets/Liability in the Balance Sheet.

5. The disclosures as required to be made relating to Micro, Small and Medium enterprises under the Micro, Small and Medium Enterprises Development Act 2006 (MSMED) is not furnished in view of the non-applicability of Act. to the company .

6. This is being the first year of the Company , Previous year's figures has not been provided necessary to make them comparable with current year's figures.

Place: NEW DELHI  
Date: 07-09-2022

"As per our report of even date"  
FOR M A N V & ASSOCIATES,  
CHARTERED ACCOUNTANTS,



(N.K.GUPTA)  
PARTNER  
M.NO.085713  
FRNo. 0007351N

## **NOTES**

### **2:SHARE CAPITAL**

<b>PARTICULARS</b>	<b>31st March 2022 AMOUNT</b>	<b>31st March 2021 AMOUNT</b>
<b>A.) AUTHORISED SHARE CAPITAL</b>		
10,000 Equity Shares of Rs.10/- each	100,000	0.00
	<u>100,000</u>	<u>-</u>
<b>B.) Issued, Subscribed and Paid-up:</b>		
10,000 Equity share of Rs.10 each fully paid up	100,000	-
<b>TOTAL</b>	<u>100,000</u>	<u>-</u>

#### **C.) Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:**

	31st March 2022		31st March 2021	
	No. of shares	Amount	No. of shares	Amount
<b>Equity shares</b>				
At the beginning of the period	10,000	100,000		
Issued during the period	-	-		
<b>Outstanding at the end of the period</b>	<u>10,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>

D). The company has only one class of shares referred to as equity shares having face value of Rs.10/-. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holders of equity share will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

#### **E.) DETAILS OF EQUITY SHAREHOLDERS HOLDING MORE THAN 5% SHARE**

	31st March 2022		31st March 2021	
	No. of shares	% of holding	No. of shares	% of holding
<b>Equity shares of Rs. 10 each fully paid up</b>				
Sudhanshu Surana	5,000	50%		
Avishkar Surana	5,000	50%		
<b>TOTAL</b>	<u>10,000</u>	<u>100%</u>	<u>-</u>	<u>-</u>

#### **F.) DETAILS OF SHAREHOLDING OF PROMOTOR:**

	31st March 2022		31st March 2021	
	No. of shares	% of holding	No. of shares	% of holding
<b>Equity shares of Rs. 10 each fully paid up</b>				
Sudhanshu Surana	5,000	50%		
Avishkar Surana	5,000	50%		
<b>TOTAL</b>	<u>10,000</u>	<u>100%</u>	<u>-</u>	<u>0%</u>

### **3: Reserves and Surplus**

<b>PARTICULARS</b>	<b>31st March 2022</b>	<b>31st March 2021</b>
<b>Surplus in statement of profit and loss</b>		
As per last balance Sheet	-	
Add: Profit for the year	(5,650)	
<b>TOTAL</b>	<u>(5,650)</u>	<u>-</u>

**4: Other current Liabilities**

<b>PARTICULARS</b>	<b>31st March 2022</b>	<b>31st March 2021</b>
Audit Fees Payable	2,500	
Expenses Payable	15,750	
<b>TOTAL</b>	<b>18,250</b>	<b>-</b>

**5: Other Non-Current Assets**

<b>PARTICULARS</b>	<b>31st March 2022</b>	<b>31st March 2021</b>
Misc. Expenditure	15,750	
Less: Written off during the year	3,150	
<b>TOTAL</b>	<b>12,600</b>	<b>-</b>

**6: Cash and Bank Balances**

<b>PARTICULARS</b>	<b>31st March 2022</b>	<b>31st March 2021</b>
<b>a) Cash and Cash Equivalents</b>		
---- Balance with Banks	100,000	
---- Cash on hand	-	
<b>TOTAL</b>	<b>100,000</b>	<b>-</b>

**7: Revenue from Operations**

<b>PARTICULARS</b>	<b>31st March 2022</b>	<b>31st March 2021</b>
a) Sale of Products	-	-
b) Sale of export of services	-	-
c) Other operating Revenues	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**8: Depreciation and Amotisation Expense**

<b>PARTICULARS</b>	<b>31st March 2022</b>	<b>31st March 2021</b>
<b>a) Depreciation</b>		
b) Preliminary Expenses	3,150	
<b>TOTAL</b>	<b>3,150</b>	<b>-</b>

**9: Other Expense**

<b>PARTICULARS</b>	<b>31st March 2022</b>	<b>31st March 2021</b>
Audit Fees	2,500	
<b>TOTAL</b>	<b>2,500</b>	<b>-</b>

10. This is being 1st year of Company Previous year's figures have not been provided.



"As per our report of even date"  
for M A N V & ASSOCIATES  
(CHARTERED ACCOUNTANT)  
Firm Regn. No. 0007351N

The schedule referred to above  
form an integral part of the  
Profit & Loss Account



(N.K.GUPTA)  
PARTNER  
M NO. 085713

FOR BOARD OF DIRECTORS

   
(DIRECTORS) (DIRECTORS)

NEW DELHI  
DATED: 07-09-2022