

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF MIRZAPUR GHAZIPUR STPs PRIVATE LIMITED

Report on the audit of the financial statements

1. Opinion

We have audited the accompanying financial statements of **MIRZAPUR GHAZIPUR STPs PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2021, and the Statement of Profit and Loss and, notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, of the state of affairs of the Company as at March 31, 2021, its **Loss** for the year ended on that date.

2. Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, 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.

3. 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.

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



4. Emphasis of Matter

As more specifically explained in Notes to the financial statements, the Company has made a detailed assessment of its liquidity position for the next year and the recoverability and carrying value of its assets comprising property, plant and equipment, investments, inventory and trade receivables. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The Company continues to evaluate them as highly probable considering the orders in hand. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 pandemic which may be different from that estimated as at the date of approval of the financial results. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business. Our opinion is not modified in respect of this matter.

5. Other Matters

Further to the continuous spreading of COVID -19 across India, the Indian Government announced lockdown across the India to contain the spread of the virus. This has resulted in restriction on physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI).

As a result of the above, the entire audit was carried out based on remote access of the data as provided the management. This has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current Covid-19 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.

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

Our audit opinion is not modified in respect of the above.

6. Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the 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 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.



7. Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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 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 Director's are also responsible for overseeing the Company's financial reporting process.

8. 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system (if applicable as per exemption to clause (i) of section 143(3) of the companies Act 2013, inserted vide notification dated 13.06.2017) 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.

9. Report on other legal and regulatory requirements

The provisions of 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 Companies Act, 2013 is not applicable to the Company since

- It is not a subsidiary or holding company of a public company;
- Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- Its turnover for the year is not more than Rs.10 Crores during the year.

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 company doesn't have any branch office, the accounts of which have been audited by person other than company's auditor under section 143(8) of the Companies Act 2013. Hence, clause (c) of section 143(3) doesn't apply to the company.
- d) The balance sheet and profit and loss account of the company dealt with in this report are in agreement with the books of account and returns;
- e) 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, as amended from time to time;
- f) Our observations or comments, if any, on the financial transactions or on matters which are have any adverse effect on the functioning of the company have been reported in Annexure – A enclosed to this report.
- g) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act;
- h) Our qualification, reservation or adverse remark, if any, relating to the maintenance of accounts and other matters connected therewith have been reported in Annexure – A enclosed to this report.
- i) Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, 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 exemption to clause (i) of section 143(3) of the companies Act 2013, inserted vide notification dated 13.06.2017.
- j) The Company being a private limited company, 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 respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable; and
- k) 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;
 - a. The Company does not have any pending litigations which would impact its financial position;
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - c. The company was not required to transfer any amount to the Investor Education and Protection Fund as required under section 125 of the Company Act 2013.
 - d. (i) The management has represented that, to the best of its knowledge and belief, other than as discussed in the notes to accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to



or in any other person(s) or entities, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to accounts, no funds have been received by the company from any person(s) or entities, including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or behalf of the Funding Partner ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and

(iii) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that representations under sub clause (i) and (ii) contain any material mis-statement.

- e. The dividend declared or paid during the year by the company is in the company has not declared any dividend & paid during the year which services the compliance u/s 123 of Companies Act, 2013.

For Rishi Kapoor & Company
Chartered Accountants
FRN No.: 006615CN



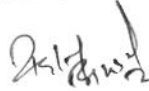
Rishi Kapoor
(Partner)
M. No. 075483

UDIN: -21075483AAAAWY5338

Place: Ghaziabad
Date: 31.10.2021



For NPRA & Associates
Chartered Accountants
FRN No.: 024200N



Rahul Bansal
(Partner)
M. No. 520268

UDIN: 21520268AAAADQ1561

Place: Ghaziabad
Date: 31.10.2021



Annexure "A" to the Independent Auditor's Report of Even Date w.r.t. clause (f) and (h) of section 143(3) of the companies act 2013 regarding observations, comments, qualifications, reservations or adverse remarks relating to the financial statements

• Tax not deducted at source

During the course of our audit it was observed that the entity had not deducted tax at source on following expenses as per the requirement of chapter XVII-B of the Income Tax Act 1961. The details of such expenses/ payments are as follows:

S. No.	Nature of Payment/ Expense	Amount of Payment/ Expense (Rs.)	TDS to be deducted (Rs.)	Amount Disallowed (Rs.)
1	Audit Fees and Professional Charges	45,150/-	3,286/-	13,545/-

"As per the provisions contained in section 40(a)(ia) of the Income Tax Act 1961, notwithstanding anything to the contrary in sections 30 to 38, thirty per cent of any sum payable to a resident, on which tax is deductible at source under Chapter XVII-B and such tax has not been deducted or, after deduction, has not been paid on or before the due date specified in sub-section (1) of section 139, shall not be deducted in computing the income chargeable under the head "Profits and gains of business or profession"."

As the provisions of Chapter XVII-B of the Income Tax Act 1961 were not complied with the above amount need to be disallowed while computing the income under the head PGBP.

For Rishi Kapoor & Company
Chartered Accountants
FRN No.: 006615CN


Rishi Kapoor
(Partner)
M. No. 075483
UDIN: -



Place: Ghaziabad
Date: 31.10.2021

For NPRA & Associates
Chartered Accountants
FRN No.: 024200N


Rahul Bansal
(Partner)
M. No. 520268
UDIN: 21520268AAAADQ1561



Place: Ghaziabad
Date: 31.10.2021

MIRZAPUR GHAZIPUR STPS PRIVATE LIMITED

CIN: U90009DL2021PTC378546

Balance Sheet as at 31st March 2021

(Figures in Rupees)

Particulars	Note	Current Year (Rs.)	Previous Year (Rs.)
I. EQUITY AND LIABILITY			
1 Shareholders Funds			
(a) Share Capital	2	100,000.00	-
(b) Reserves & Surplus	3	(72,954.00)	-
(c) Money received against share warrants			-
2 Share application money pending allotment		-	-
3 Non - Current Liabilities			
(a) Long Term Borrowing	4	50,000.00	-
(b) Deffered Tax Liability (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
4 Current Liabilities			
(a) Short Term Borrowing		-	-
(b) Trade Payables		-	-
(c) Other Current Liabilities	5	82,350.00	-
(d) Short Term Provisions		-	-
Total (I)		159,396.00	-
II. ASSETS			
1 Non - Current Assets			
(a) Fixed Assets			
(i) Tangible Assets		-	-
(ii) Intangible Assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible assets under development		-	-
(b) Non Current Investments		-	-
(c) Defered Tax Assets (Net)		-	-
(d) Long Term Loans & Advances		-	-
(e) Other non-current assets		-	-
2 Current Assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trades recievables		-	-
(d) Cash & Cash equivalents	6	159,396.00	-
(e) Short term loans & advances		-	-
(f) Other current assets		-	-
Total (II)		159,396.00	-
Significant accounting policies & notes to accounts	1		

The schedules referred to above forms an integral part of balance sheet

As per our audit report of even date

For Rishi Kapoor and Company

Chartered Accountants

For NPRA & Associates

Chartered Accountants

For & on behalf of the Board

Mirzapur Ghazipur STPs Private Limited

Rishi Kapoor
Partner

M No: 075483

Firm Regn No. : 006615C

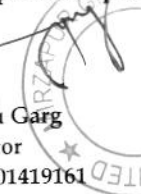
UDIN: 21075483AAAAWY5358

Rahul Bansal
Partner

M No: 520268

Firm Regn No. : 024200N

21520268AAAADQ1561

Ashu Garg
Director
DIN: 01419161Neeraj Srivastava
Director
DIN: 05309378

Place :Ghaziabad

Date: 31.10.2021

MIRZAPUR GHAZIPUR STPS PRIVATE LIMITED

CIN: U90009DL2021PTC378546

Statement of Profit and Loss for the period ended as on 31st March 2021

(Figures in Rupees)

Particulars	Note	Amount for the year	Amount for the year
		ended 31.03.2021 (in Rs.)	ended 31.03.2020 (in Rs.)
I. Revenue from Operations		-	-
II. Other Incomes		-	-
III. Total Revenue (I +II)		-	-
IV. Expenses			
Employee benefits expense		-	-
Finance Costs		-	-
Depreciation and amortization		-	-
Other expenses	7	20,604.00	-
Total expenses		20,604.00	-
V. Profit before exceptional and extraordinary items and tax (III - IV)		-20,604.00	-
VI. Exceptional Items		-	-
VII. Profit before extra ordinary items (V - VI)		(20,604.00)	-
VIII. Extra Ordinary Items		-	-
IX Preiliminary Exp.		52,350.00	-
X Profit before tax (VII - (VIII-IX))		(72,954.00)	-
XI Tax Expense			
(1) Current Tax		-	-
(2) Deferred Tax Exp./ (Income)		-	-
XII Profit/ (Loss) for the period from continuing operations (X - XI)		-72,954.00	-
XIII Profit/ (Loss) for the period		(72,954.00)	-
XIV Earning per equity share			
(1) Basic		(72.95)	-
(2) Diluted		(72.95)	-
Significant accounting policies & notes to accounts	1		

The schedules referred to above forms an integral part of balance sheet

For Rishi Kapoor and Company
Chartered Accountants

Rishi Kapoor
Partner

M No: 075483

Firm Regn No. : 006615C

UDIN: 21075483AAAAwys338

Place :Ghaziabad

Date: 31.10.2021

For NPRA & Associates

Rahul Bansal
Partner

M No: 520268

Firm Regn No. : 024200N

21520268AAAADQ1561

For & on behalf of the Board

Mirzapur Ghazipur STPs Private Limited

Ashu Garg
Director

DIN: 01419161

Neeraj Srivastava
Director

DIN: 05309378

MIRZAPUR GHAZIPUR STPs PRIVATE LIMITED
Notes forming part of financial statements

Note 1- : Corporate information and significant accounting policies

A Corporate Information:

The company was incorporated on 15.03.2021 as a company limited by shares under the Companies Act, 1956 (Corresponding to relevant sections of Companies Act 2013) with the object to develop and turnkey building installations of Sewage Treatment Plants (STPs) based on the requirement and award of the project.

The company is an special purpose vehicle entity incorporated for the execution of Design, Build, Rehabilitate, Finance, Operate and Transfer Sewage Treatment Plants (STPs) of the capacity as set out along with associate infrastructure, with operation and maintenance period of 15 years under "One City One Operator" concept through Hybrid Annuity based PPP model in Mirzapur and Ghazipur, Uttar Pradesh India; under the Namami Gange Programme (NGMC) awarded Vide. Uttar Pradesh Jal Nigam (Jal Nigam) Letter of Award No. 622/Mirzapur/09 dated: 20.02.2021.

B. Significant Accounting Policies

a) Basis of Accounting

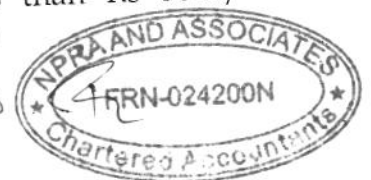
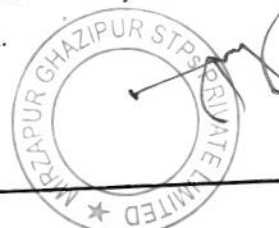
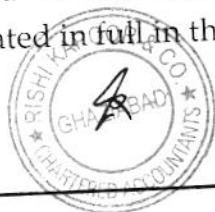
The financial statements are prepared on the accrual basis under the historical cost convention, on a going concern basis and in accordance with applicable accounting standards specified under section 133 of Companies Act, 2013, read with Rule 7 of the companies (Accounts) Rules 2014 and the relevant provision of Companies Act, 2013

b) Use of Estimates

The preparation of financial statements requires management to make certain estimates and assumptions that affect the amounts reported in the financial statements and notes thereto. Differences between actual results and estimates are recognized in the period in which they materialize.

c) Fixed Assets

Fixed Assets are stated at their original cost less depreciation. The depreciation on fixed assets is provided on written down value method at the rates prescribed in Schedule II of The Companies Act, 2013. In respect of additions/deletions, pro-rata depreciation from the month of addition/up to the month of deletion is provided in the accounts. Assets individually cost less than Rs 5000/- are depreciated in full in the year of addition.



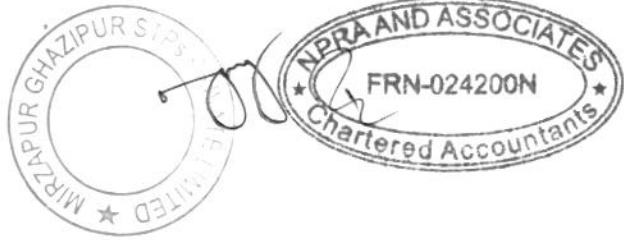
11. Disclosure under Micro, Small and Medium Enterprises Development Act, 2006

Based on the records available with the company, there are no companies which fall under the categories defined under Micro, Small and Medium Enterprises Development Act, 2006. This has been relied upon by the auditors.

12. Previous Year Figures

From the financial year 2011-12 onwards the revised schedule VI notified under Company Act, 1956 has become applicable to the company. The adoption of revised schedule - VI doesn't impact recognition and measurement principles followed for preparation of financial statements.

However, it significantly impacts presentation and disclosures made in the financial statements, particularly presentation of balance sheet. Previous years' figures have been regrouped/ reclassified to conform to the year's financial statements where necessary.



MIRZAPUR GHAZIPUR STPS PRIVATE LIMITED

CIN: U90009DL2021PTC378546

Notes forming part of financial statements

Note 2 - Share Capital

Particulars	As at 31st March 2021		As at 31st March 2020	
	Number of shares	Amount (in Rs.)	Number of shares	Amount (in Rs.)
a. Authorised Capital Equity Shares of Rs. 100 Each with voting rights	10,000	1,000,000.00	-	-
b. Issued, Subscribed and Paid up Capital Equity Shares of Rs. 100 Each with voting rights	1,000	100,000.00	-	-
	1,000	100,000.00	-	-

#refer notes (i) to (iii) below

(i) Reconciliation of number of shares and amount outstanding at the beginning and at the end of the year

Particulars	Equity Share Capital		Equity Share Capital	
	As at 31st March 2021		As at 31st March 2020	
	Number of shares	Amount (in Rs.)	Number of shares	Amount (in Rs.)
<u>Issued, Subscribed and Paid up Capital</u>				
Shares outstanding at the beginning	-	-	-	-
Shares issued during the year	1,000	100,000.00	-	-
Shares outstanding at end	1,000	100,000.00	-	-

(ii) Details of shares held by each shareholder holding more than 5%

Particulars	As at 31st March 2021		As at 31st March 2020	
	Number of shares held	% of holding in the class of shares	Number of shares held	% of holding in the class of shares
EMS Infracon Private Limited	600	0.60	-	-
EMIT Group India Private Limited	400	0.40	-	-

(iii) Rights, preference and restrictions attached to the equity share holders

The company has one class of equity shares having a par value of Rs. 100 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity share holders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.



MIRZAPUR GHAZIPUR STPS PRIVATE LIMITED

CIN: U90009DL2021PTC378546

Notes Annexed to & forming part of the Balance Sheet as at 31.03.2021

Reserves & Surplus

Note - 3

Particulars	Amount (Rs.)	Amount (Rs.)
	31.03.2021	31.03.2020
Profit/ Loss for the year		
Opening Balance	-	-
Add: Profit/(Loss) for the year	-72,954.00	-
Closing Balance	-72,954.00	-
Total	-72,954.00	-

Long Term Borrowings

Note - 4

Particulars	Amount (Rs.)	Amount (Rs.)
	31.03.2021	31.03.2020
Unsecured Loan from Directors, Considered Good		
Neeraj Srivastava	50,000.00	-
Total	50,000.00	-

Other Current Liabilities

Note - 5

Particulars	Amount (Rs.)	Amount (Rs.)
	31.03.2021	31.03.2020
Imprest From Directors	10,000.00	-
Audit Fee and Other Professional Charges Payable	45,150.00	-
Provision for Incorporation and Documentation Charges	27,200.00	-
Total	82,350.00	-

Cash & Cash Equivalents

Note - 6

Particulars	Amount (Rs.)	Amount (Rs.)
	31.03.2021	31.03.2020
Cash in Hand	9,396.00	-
Bank Accounts		
HDFC Bank Current Account	150,000.00	-
Total	159,396.00	-

Other Expenses

Note - 7

Particulars	Amount (Rs.)	Amount (Rs.)
	31.03.2021	31.03.2020
Audit fee	20,000.00	-
Entertainment Expenses	104.00	-
Misc Expenses	95.00	-
Printing & Stationery	260.00	-
Travelling Expenses	145.00	-
Total	20,604.00	-

