

SIGNIFICANT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31.03.2024

a Basis of Accounting:

The Financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013, read with Rule 7 of the relevant provisions of the Companies Act, 2013 ("the 2013 Act") as applicable. The financial statements have been prepared as a going concern on accrual basis under the historical cost convention.

b Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the difference between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

c Fixed Assets (Tangible and Intangible):

Fixed Assets (including research and development assets) are recognised at cost of acquisition including any directly attributable expenditure on making the assets ready for its intended use, other incidental expenses attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use, net of central value added tax less accumulated depreciation, amortization and impairment loss. Grant received towards fixed assets is reduced from the cost of the related assets. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal.

d Revenue Recognition:

All expenses and incomes to the extent considered payable and recoverable respectively, unless specifically stated to be otherwise, are accounted for on mercantile basis.

e Tangible Fixed Assets and Depreciation:

- i) Fixed Assets are stated at cost less depreciation.
- ii) Depreciation on Fixed Assets has been provided on written down value method as per Schedule II of the Companies Act, 2013.

f Investments and Dividend:

Investments are stated at cost. Dividend income is accounted for when right to receipt is established.

g Provision for Income Tax comprises of Current Tax and Deferred Tax charge or release.

Deferred tax is recognised subject to consideration of prudence, on timing difference being difference between taxable and accounting income, expenditure that originate in one period and are capable of reversal in one or more subsequent period(s). Deferred Tax assets are not recognised unless there is "virtual certainty" that sufficient future taxable income will be available against which such deferred tax assets will be realized.

h Contingent Liabilities:

Contingent Liabilities are generally not provided for and are disclosed by way of notes to the accounts.

In terms of our report of even date.

For Amit Kumar Surana & Company.

Chartered Accountants

Firm Registration No. 332194E

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana
AMIT KUMAR SURANA

Proprietor

M. No. - 304957

F. R. No. - 332194E

(CA. Amit Kumar Surana)

Proprietor

Membership No. 304957

UDIN: 24304957BKCWRA8638

Place: Kolkata

Dated: 30/09/2024

LILLOAH FLOUR MILLS PRIVATE LIMITED

CIN: U15321WB1942PTC011126

BALANCE SHEET AS AT 31ST MARCH 2024

	Particulars	Note	Figures as at the end of 31.03.2024 (Rs in Thousand)	Figures as at the end of 31.03.2023 (Rs in Thousand)
EQUITY AND LIABILITIES:				
1)	Shareholder's Funds			
	a) Share Capital	1	1	1
	b) Reserves and Surplus	2	34	34
3)	Non-Current Liabilities			
	a) Other Long-Term Liabilities	3	0	0
4)	Current Liabilities			
	a) Trade Payables	4	-	-
	b) Other Current Liabilities	5	0	0
	c) Short term Provision	6	0	0
	TOTAL		34	34
ASSETS:				
1)	Non-Current Assets			
	a) Property, Plant and Equipment Property and Intangible assets:			
	Property, Plant and Equipment	7	5	5
	b) Non-Current Investments	8	1,047	1,047
	c) Deferred Tax Asset	9	-	-
	d) Long-Term Loans and Advances	10	23	25
2)	Current Assets			
	a) Inventories	11	-	-
	b) Trade Receivable	12	-	-
	c) Cash and Bank Balances	13	3	3
	d) Short-Term Loans and Advances	14	0	0
	TOTAL		1,079	1,080

Significant Accounting Policies

Notes on Accounts

As per our report of even date

For Amit Kumar Surana & Company.

Chartered Accountants

Firm Registration No. 332194E
For AMIT KUMAR SURANA & COMPANY

Chartered Accountants

Amit Kumar Surana

AMIT KUMAR SURANA

Proprietor

(CA. Amit Kumar Surana)

M. No. 304957
E. R. No. - 332194E
Proprietor

Membership No. 304957

UDIN: 24304957BKCWRA8638

Place: Kolkata

Dated: 30/09/2024

1 to 22

For and on behalf of the Board of Directors of

BIC ESTATES PRIVATE LIMITED

CIN NO : U70102WB2003PTC097188

LILLOAH FLOUR MILLS PVT. LTD.

Anita Gupta

ANITA GUPTA

Director

Director

DIN : 00166937

LILLOAH FLOUR MILLS PVT. LTD.

Avantika Gupta

Director

AVANTIKA GUPTA

Director

DIN : 06503735

LILOAH FLOUR MILLS PRIVATE LIMITED

CIN: U15321WB1942PTC011126

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	Note	Figures for the year ended 31.03.2024	Figures for the year ended 31.03.2023
Revenue from Operations	15	-	-
Other Income	16	-	0
Total Revenue		-	0
Expenses:			
Operating Cost	17	-	-
Change in Inventories of Stock-in-Trade	18	-	-
Employee Benefit		-	-
Depreciation	7	-	-
Other Expenses	19	1	0
Total Expenses		1	0
Profit/(Deficit) Before Exceptional and Extraordinary items and Tax		(1)	0
Exceptional Items		-	-
Profit/(Deficit) Before Extraordinary items and Tax		(1)	0
Extraordinary items		-	-
Profit/(Deficit) before Tax		(1)	0
Tax Expenses:			
1) Current tax		-	35
2) Deferred Tax		-	-
		-	35
Profit/(Deficit) After Tax		(1)	(35)
Profit/(Deficit) for the year		(1)	(35)
Earnings per equity share of face value of Rs. 10/= each			
Basic and Diluted (in Rs)		(0.00)	(0.00)

Significant Accounting Policies
Notes on Accounts

As per our report of even date
For Amit Kumar Surana & Company.
Chartered Accountants

Firm Registration No. 332194E
Chartered Accountants

Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor

(CA. Amit Kumar Surana)
F.R. No. 332194E
Proprietor

Membership No. 304957
UDIN: 24304957BKCWRA8638
Place: Kolkata
Dated: 30/09/2024

1 to 22

For and on behalf of the Board of Directors of
Liloah Flour Mills Pvt. Ltd.

CIN NO : U15321WB1942PTC011126

Anita Gupta
LILLOAH FLOUR MILLS PVT. LTD.
Director

Director Name: ANITA GUPTA

DIN No.: 00166937

Avantika Gupta
LILLOAH FLOUR MILLS PVT. LTD.
Director

AVANTIKA GUPTA

Director

DIN : 06503735

LILLOAH FLOUR MILLS PRIVATE LIMITED

CIN: U15321WB1942PTC011126

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	As at 31.03.2024 (Rs in Thousand)		As at 31.03.2023 (Rs in Thousand)	
	Number	Amount	Number	Amount

NOTE NO-1: SHARE CAPITAL:

AUTHORISED SHARE CAPITAL:

2,40,000 Equity Shares of Rs. 10/- each (Previous Year 3,00,000 Equity Shares of ₹10 each)	2,400	2,400
1,000 Preference Shares of Rs. 100/- each (Previous Year : 1,000 Preference Shares of Rs. 100 each)	100	100
	<u>2,500</u>	<u>2,500</u>

Issued, Subscribed and fully paid up:

40,000 Equity Shares of Rs.10/- each fully paid-up in Cash. (Previous Year : 40,000 Equity Shares of Rs. 10/- each fully paid-up)	400	400
1,000 Preference Shares of Rs.100/- each fully paid-up in Cash. (Previous Year : 1,000 Preference Shares of Rs. 100/- each fully paid-up)	100	100
	<u>500</u>	<u>500</u>

1.1. The reconciliation of the number of share outstanding is set out below:

	As at 31.03.2024		As at 31.03.2023	
	Number	Amount	Number	Amount
Shares outstanding at the beginning and closing of the year	40,000	4,00,000	40,000	4,00,000

1.2. The details of Shareholders holding more than 5% shares.

Particulars	As at 31.03.2024		As at 31.03.2023	
	No. of Shares	% held	No. of Shares	% held
Anita Gupta	20,000	50.00	20,000	50.00
Avantika Gupta	20,000	50.00	20,000	50.00

1.3. Details of Shareholding of the Promoters:

	No. of Shares as on 31.03.2024	% of total shares	No. of Shares as on 31.03.2023	% of total shares	% Change during the
Anita Gupta	20,000	50.00	20,000	50.00	-
Avantika Gupta	20,000	50.00	20,000	50.00	-



LILLOAH FLOUR MILLS PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	As at	As at
	31.03.2024 (Rs in Thousand)	31.03.2023 (Rs in Thousand)

NOTE NO-2 :RESERVE AND SURPLUS:

General Reserve:

Share Premium Account:

Opening Balance	5,035	5,035
Closing Balance	5,035	5,035

Surplus in the Statement of Profit and Loss

Opening balance	28,716	28,619
Add: Net Profit/(Net Loss) for the current year	(1)	(35)
Less : Income Tax For Earlier Year	(1)	(1)
Closing balance	28,714	28,583

Total Reserves and surplus

33,749	33,618
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NOTE NO-3:OTHER LONG-TERM LIABILITIES

Advances	-	-
Trade Payable	-	-
Liabilities for Expenses	0	0
Liabilities for Other Finance	-	-
	0	0

Disclosures :

There are no dues to any creditors constituting "Suppliers" within the meaning of section 2 (n) of the Micro, Small and Medium Enterprises Development Act, 2006.

NOTE NO-4: TRADE PAYABLE:

For Suppliers	-	-
	-	-

Disclosures :

There are no dues to any creditors constituting "Suppliers" within the meaning of section 2 (n) of the Micro, Small and Medium Enterprises Development Act, 2006.

NOTE NO-5:OTHER CURRENT LIABILITIES:

Loan (Unsecured Considered good)	-	-
Advances	-	-
Liabilities for Expenses	7	6
Liabilities for Other Finance	-	-
	7	6

NOTE NO-6:SHORT TERM PROVISION:

Provision for Income Tax (A.Y. 2023-24)	-	35
Provision for Income Tax (A.Y. 2021-22)	28	28
Provision for Audit Fees (A.Y. 2024-25)	-	-
	28	63



LILLOAH FLOUR MILLS PRIVATE LIMITED

Note : '7'

Depreciation as per Schedule II of Companies Act, 2013 for the period ended 31st March 2024 (Rs in Thousand)

Description of Asset	Original Cost of Asset	Scrap value of Asset	Depreciation till 2024	WDV as on 01-04-2024	Addition during the year	Deletion during the year	Depreciation with Reserves	Depreciation Amount	Closing WDV as on 31-03-2024
LAND	58.1250	-	-	58.1250	-	-	-	-	58.1250
BUILDING	6,449.6882	-	1,196.3770	5,253.3112	-	-	-	-	5,253.3112
FURNITURE & FITTINGS Furniture	1,230.7350	61.5370	1,169.1980	61.5370	-	-	-	-	61.5370
OFFICE EQUIPMENTS Air Conditioner	451.5550	22.5780	428.9770	22.5780	-	-	-	-	22.5780
EPBX Machine	171.5740	8.5790	162.9950	8.5790	-	-	-	-	8.5790
TOTAL	8,361.68	92.69	2,957.55	5,404.13	-	-	-	-	5,404.13
PREVIOUS YEAR	8,361.68	92.69	2,957.55	5,404.13	-	-	-	-	5,404.13

The Company values all its fixed assets at historical cost. According to the management there is no impairment loss applicable in case of any asset of the company and carrying value of all the assets shows fair value as on date.



LILOAH FLOUR MILLS PRIVATE LIMITED

NOTE NO:08 NON CURRENT INVESTMENTS

Non Trade Investments	No.of Share	Avg. Rate Value	As on 31.03.2024	As on 31.03.2023
Equity Shares fully paid up				
Unquoted				
BIC Estates (P) Ltd.	15,500	10.03	155390	155390
Durga Advisory Services Pvt. Ltd.	7,500	8.02	60125	60125
Labeshwari Vinimay Pvt. Ltd.	4,900	2.03	9922.5	9922.5
Prachi Chemical And Industries Ltd.	4,00,000	2.00	800000	800000
Indian Financial Journals Pvt. Ltd.	500	2.00	1000	1000
			<u>10,26,438</u>	<u>10,26,438</u>
Investment in Unquoted Preference Shares:				
Indian Financial Journals Pvt. Ltd.	205	100	20,500	20,500
			<u>20,500</u>	<u>20,500</u>
			<u>10,46,938</u>	<u>10,46,938</u>

Grand Total



LILOAH FLOUR MILLS PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	As at 31.03.2024	As at 31.03.2023
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NOTE NO-09 : DEFERRED TAX ASSETS

As per Previous Year	-	-
	-	-

NOTE NO-10: LONG-TERM LOANS AND ADVANCES:

Unsecured and considered good		
Advances	23,451	25,031
Deposit	-	-
	23,451	25,031

NOTE NO-11:INVENTORIES:

Stock-in-Trade	-	-
	-	-

Disclosures:

Stock-in Trade is valued at lower cost or market value.

NOTE NO-12:TRADE RECEIVABLE:

Unsecured and Considered Good		
More than six months	-	-
Less than six months	-	-
	-	-

Disclosures :

Whole the amount of Trade Receivable is adjusted with Trade payable

NOTE NO-13:CASH AND BANK BALANCES:

Balance with Scheduled Banks on Current account	(959.16)	2,629.32
Cash on hand	4,101	144
	3,142	2,774

Disclosures:

Balance with schedule banks on current account are subject to reconciliation.

NOTE NO :14-SHORT-TERM LOANS AND ADVANCES:

Unsecured and considered good		
Advances	-	-
Tax Deducted at Sources	117	13
Selt Assessment Tax	52.75	51.50
	169	64



LILLOAH FLOUR MILLS PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	As at 31.03.2024	As at 31.03.2023
NOTE NO-15: REVENUE FROM OPERATIONS		
Sales	-	-
NOTE NO-16: OTHER INCOME:		
Miscellaneous Income	-	216
Interest From It Refund	-	4
	-	220
NOTE NO-17: OPERATING COST:		
Purchase	-	-
NOTE NO-18: CHANGE IN INVENTORIES OF STOCK-IN-TRADE:		
Closing Stock	-	-
Less-Opening Stock	-	-
	-	-
NOTE NO-19: OTHER EXPENSES:		
Vehicle Expenses	567	-
Office Maintenance	435.00	75.68
General Expenses	-	1
Professional Charges	4	-
Bank Charges & Commission	18	4
Audit Fee	7	6
Corporation Tax Expenses	41	-
	1,072	86

NOTE NO-20: Ratios

S No.	Ratio	Ratio as on	Ratio as on	Variation
		31 March 2024	31 March 2023	
(a)	Current Ratio	94.61	2.20	92.41
(d)	Return on Equity Ratio	(279.895)	(0.004)	-279.89
(j)	Return on Capital Employed			
(k)	Return on Investment			

NOTE NO-21:

Previous year's figures have been re-arranged and re-grouped wherever considered necessary.

As per our report of even date
For Amit Kumar Surana & Company,
Chartered Accountants

For Registration No. 332194E

AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana

(CA. Amit Kumar Surana)

Proprietor

Membership No. - 304957

UDIN: 24304957BKCWRA8638

Place: Kolkata

Dated:30-09-2024

For and on behalf of the Board of Directors of
Lilloah Flour Mills Pvt. Ltd.

CIN NO: Lilloah Flour Mills Pvt. Ltd.

LILLOAH FLOUR MILLS PVT. LTD.

Anita Gupta

ANITA GUPTA

Director

Director

DIN : 00166937

LILLOAH FLOUR MILLS PVT. LTD.

AVANTIKA GUPTA

Director

DIN : 06503735

Avantika Gupta
Director

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LILOAH FLOUR MILLS
PRIVATE LIMITED

1. OPINION

We have audited the accompanying standalone financial statements of **LILOAH FLOUR MILLS PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss, and a summary of significant accounting policies and other explanatory information (*herein after referred to as "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 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, 2024 and its profit/loss for the year ended on that date.

2. BASIS FOR OPINION

We conducted our audit in accordance with the Auditing Standards 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 that are relevant to our Audit of the financial statements under the provisions of the Companies Act, 2013 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. RESPONSIBILITY OF MANAGEMENT FOR STANDALONE 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 standalone financial statements that give a true and fair view of the financial position and 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. Board of Directors are also responsible for overseeing the company's financial reporting process.

4. 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 Auditing Standards 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 per Paragraph 40(b) of SA 700, for further responsibilities of the Auditor, refer to Annexure A of this report.



5. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The requirements 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, are not applicable to the company and hence, not commented upon.

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

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.

- (a) 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;
- (b) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
- (c) 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;
- (d) On the basis of the written representations received from the directors as on 31 March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- (e) The requirement of disclosure of adequacy and operating effectiveness of Internal Financial controls with reference to financial statements is not applicable in view of exemption granted by MCA notification no. GSR 583(E) dated 13th June, 2017 read with MCA General Circular no. 08/2017 dated 25th July, 2017.
- (f) 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:
The company being a private limited company, provisions of section 197 of Companies

Act, 2013 is not applicable to the company.

(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 its Financial position
- ii. The company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii. There were no amounts which required to be transferred by the company to the Investor Education and Protection Fund.

M/s. Amit Kumar Surana & Company
Chartered Accountants
Firm Regn. No. : - 332194E

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana
AMIT KUMAR SURANA
Proprietor
M. No. - 304957
C. R. No. - 332194E

(CA. Amit Kumar Surana)
Proprietor
Membership No: 304957
UDIN: 24304957BKCWRA8638

Place: Kolkata
Date: 30/09/2024

Address : C -16, Cluster -9, Purbachal, Salt Lake, Kolkata – 700097
Phone : 9830869851, 9432569279, 033 23352022
E Mail : amit_surana_04@yahoo.com, amitsurana04@gmail.com

**AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS**

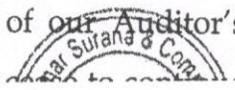
ANNEXURE A

(Referred to in our Independent Auditor's Report of even date on the financial statements of LILOAH FLOUR MILLS PRIVATE LIMITED PRIVATE LIMITED)

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

1. 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.
2. The company is a Private company so the requirement of disclosure of adequacy and operating effectiveness of Internal Financial controls with reference to financial statements is not applicable in view of exemption granted by MCA, and hence not commented upon.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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



AMIT KUMAR SURANA & COMPANY
CHARTERED ACCOUNTANTS

as a going concern.

5. 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.

M/s. Amit Kumar Surana & Company
Chartered Accountants
Firm Regn. No. : - 332194E

For AMIT KUMAR SURANA & COMPANY
Chartered Accountants

Amit Kumar Surana

AMIT KUMAR SURANA
Proprietor
M. No. - 304957
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(CA. Amit Kumar Surana)
Proprietor
Membership No: 304957
UDIN: 24304957BKCWRA8638

Place: Kolkata
Date: 30/09/2024