



CA. Sanjay Goyal
M.Com., F.C.A., DISA (ICAI)

SANJAY V. GOYAL & Co.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To,
The Members of
Tech Berater Private Limited
Nashik

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of Tech Berater Private Limited (*"the Company"*) which comprises the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, Statement of Changes in Equity and Statement of Cash Flows for the year then ended March 31, 2024 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 Ind AS 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, Profit/Loss, Changes in Equity and its Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit of Ind AS financial statements 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 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 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.

Responsibility of Management for the 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 Ind AS financial statements that give a true and fair view of the financial position, financial performance, Changes in Equity and Cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 Ind AS 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. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility 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 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure 'A'" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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 standalone 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 31st 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.
- 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 the "Annexure 'B'" and
- (B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) 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 filed against the company which would impact its financial position in its Ind AS Financial Statements.
- b. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
- c. The Company was not required to deposit or pay any dues in respect of the Investor Education and Protection Fund during the year.
- d. (i) The management has represented that, to the best of its knowledge and belief, 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
 - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

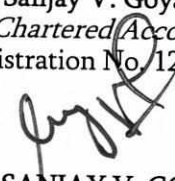


- (iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (d) (i) and (d) (ii) contain any material misstatement.
- e. As per Section 123 of the Act, Company has not declared or paid dividend during the year.
- (C) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:
- According to the provisions of Section 197 of the Act, No remuneration paid by the Company to its directors during the current year.
- (D) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

UDIN : 24103080BKDQDD7405
Place : Nashik
Date : 08/05/2024



For Sanjay V. Goyal & Co.
Chartered Accountants
Firm Registration No. 124832W


CA SANJAY V. GOYAL
(Proprietor) M. No. 103080

Annexure- A to the Auditors' Report

The Annexure referred to in Independents Auditors Report to the members of Tech Berater Private Limited on the financial statements of the company for the year ended 31st March, 2024.

i.	(a)	(A) The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets. (B) These fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies have been noticed
	(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, plant and equipment by which all Property, plant and equipment are verified in a phased manner.
	(c)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company does not have any immovable properties
	(d)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
	(e)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
ii.	(a)	According to the information and explanation given to us and the records of the company examined by us, there are no inventory hence not applicable
	(b)	The Company does not have any sanctioned working capital limit in excess of Rs 5 crores in aggregate, from banks or financial institutions on the basis of security of current assets.
iii.		According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties



iv.		The company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.
v.		The company has not accepted deposits, hence the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under are not applicable.
vi.		The provisions for maintenance of cost records under sub-section (1) of Section 148 of the Act, are not applicable to the company, hence not applicable.
vii.	(a)	According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, GST, Wealth Tax, Custom Duty, Excise Duty, cess to the extent applicable and any other statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31 st of March, 2024 for a period of more than six months from the date they became payable.
	(b)	According to the information and explanations given to us, there are no amounts payables in respect of income tax, wealth tax, service tax, sales tax, GST, customs duty and excise duty which have not been deposited on account of any disputes.
viii.		The Company does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax act, 1961.
ix.		According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year.
x.		According to the information and explanation given to us and the records of the company examined by us, the company has not raised money by way of initial public offer or further public offer (including debt instruments), hence not applicable.
xi.	(a)	According to the information and explanation given to us and the records of the company examined by us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year, hence not applicable.
	(b)	We have neither come across any instance of fraud on or by the Company noticed or reported during the course of our audit nor have we been informed of any such instance by the Management.
xii.		Since the company is not a Nidhi company, hence this clause is not applicable.



xiii.	According to the information and explanation given to us and the records of the company examined by us, all transactions with related parties are in compliance with provision of sections 177 and 188 of Companies Act, 2013 as applicable and details have been disclosed in the Financial Statements as required.
xiv.	The Company does not have an internal audit system. hence not applicable.
xv.	According to the information and explanation given to us and the records of the company examined by us, the company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, provisions of section 192 of the Companies Act, 2013 are not applicable.
xvi.	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
xvii.	The Company has not incurred cash losses in the Current Financial Year and in the immediately preceding Financial year also.
xviii.	There is no resignation of statutory auditor during the year.
xix.	According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
xx.	The Company does not fulfill the conditions prescribed for the applicability of the CSR provisions under sub section (1) to section 135 of the Companies Act, 2013. Hence, reporting under clause (xx) (a) and (b) of the Order is not applicable.
xxi.	The company is not a holding company, hence the clause of qualification or adverse remarks of the Order is not applicable.

UDIN : 24103080BKDQDD7405
Place : Nashik
Date : 08/05/2024



For Sanjay V. Goyal & Co.
Chartered Accountants
Firm Registration No. 124832W

[Signature]
CA SANJAY V. GOYAL
(Proprietor) M. No. 103080

Annexure - B to the Auditor's Report

Report on the Internal Financial Controls 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 Tech Berater Private Limited ("the Company"), as of 31 March 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for the Internal Financial Control

The Companies management 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 ('ICAI'). 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 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 Company's Internal Financial Controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Control over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 opinion on the Company's Internal Financial Controls System over financial reporting.



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.

Inherent 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.

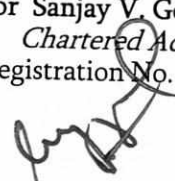
Opinion

In our opinion, 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 31st March 2024, 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.

UDIN : 24103080BKDQDD7405
Place : Nashik
Date : 08/05/2024



For Sanjay V. Goyal & Co.
Chartered Accountants
Firm Registration No. 124832W


CA SANJAY V. GOYAL
(Proprietor) M. No. 103080

Particulars	Note No.	As at 31-Mar-24	As at 31-Mar-23
ASSETS			
1 NON-CURRENT ASSETS			
(a) Property, plant and equipment & Intangible assets	2	0.02	0.02
(b) Other non-current assets	3	0.41	0.29
TOTAL NON-CURRENT ASSETS		0.43	0.31
2 CURRENT ASSETS			
(a) Financial assets			
(i) Cash and cash equivalents	4	19.50	19.17
(b) Other current assets	5	1.25	1.27
TOTAL CURRENT ASSETS		20.75	20.45
TOTAL ASSETS		21.18	20.76
I EQUITY & LIABILITIES			
1 EQUITY			
(a) Equity Share Capital	6	1.00	1.00
(b) Other Equity	7	19.96	19.57
TOTAL EQUITY		20.96	20.57
2 CURRENT LIABILITIES			
(a) Financial liabilities			
(i) Trade payables			
a) Total outstanding dues of micro enterprises & small enterprises			
b) Total outstanding dues of creditors other than micro enterprises & small enterprises	8	-	0.05
(ii) Other financial liabilities	9	0.10	0.05
(b) Other current liabilities	10	0.12	0.09
TOTAL CURRENT LIABILITIES		0.23	0.19
TOTAL LIABILITIES		0.23	0.19
TOTAL EQUITY AND LIABILITIES		21.18	20.76
Significant accounting policies	1		

As per our report of even date attached

For **SANJAY V. GOYAL & Co.**

Chartered Accountants

Firm Registration No. 124832W

C A Sanjay V. Goyal
Proprietor

Membership No.: 103080

UDIN :24103080BKDQDD7405

Place: Nashik

Date : May 08, 2024

For & on behalf of the Board of Directors

Shrikant P Shukla
Director

DIN - 03476254

Ajay A Kankariya
Director

DIN - 08262655

Place: Nashik

Date : May 08, 2024



Particulars	Note No	For the year ended 31-Mar-24	For the year ended 31-Mar-23
I INCOME			
Revenue from Operations		-	-
Other Income	11	1.28	1.00
Total Income		1.28	1.00
II EXPENSES:			
Finance Expenses	12	0.05	0.02
Depreciation and Amortisation	2	-	0.00
Other Expenses	13	0.75	0.63
Total Expenses		0.80	0.65
III Profit before Tax (I - II)		0.48	0.35
IV Tax Expense:			
Current Tax		0.12	0.09
Tax For Earlier Years		(0.04)	(0.02)
		0.09	0.07
V Profit for the year (III - IV)		0.39	0.28
VI Earnings per Equity Shares of Nominal Value ₹ 10 each:			
Basic (₹)		3.88	2.77
Diluted (₹)		3.88	2.77
Significant accounting policies	1		

As per our report of even date attached

For **SANJAY V. GOYAL & Co.**

Chartered Accountants

Firm Registration No. 124832W

C A Sanjay V. Goyal

Proprietor

Membership No.: 103080

UDIN :24103080BKDQDD7405



(Signature)
Shrikant P Shukla
 Director
 DIN - 03476254

(Signature)
Ajay A Kankariya
 Director
 DIN - 08262655



Place: Nashik

Date : May 08,2024

Place: Nashik

Date : May 08,2024

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

Particulars	For the Year ended 31-Mar-2024	For the Year ended 31-Mar-2023
A CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit Before Extraordinary Items and Taxation	0.48	0.35
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation & Amortisation	-	-
Interest, Commitment & Finance Charges	0.05	0.02
Gain on Investments carried through FVTPL	-	-
Operating Profit Before Changes in Working Capital	0.52	0.37
Adjustments for changes in Operating Assets & Liabilities:		
Decrease/(Increase) in Trade and other Receivables	(0.09)	(0.11)
Decrease/(Increase) in Other Bank Balances	0.03	0.09
Increase / (Decrease) in Trade and Operating Payables		
Cash Generated from Operations	0.46	0.36
Income Tax Paid	(0.09)	(0.07)
NET CASH FLOW FROM OPERATING ACTIVITIES	0.37	0.28
B CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	-	-
NET CASH CASH FLOW FROM INVESTING ACTIVITIES	-	-
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest, commitment & Finance Charges Paid	(0.05)	(0.02)
NET CASH FLOW FROM FINANCING ACTIVITIES	(0.05)	(0.02)
Net Increase In Cash & Cash Equivalents	0.32	0.27
Cash and Cash Equivalents at the beginning of the year	19.17	18.91
Cash and Cash Equivalents at the end of the year	19.50	19.17
COMPONENTS OF CASH AND CASH EQUIVALENTS		
Balances with Banks		
On current accounts	0.22	0.30
On deposit accounts	19.25	18.85
Cash on hand	0.03	0.02
	19.50	19.17
Cash and cash equivalents for statement of cash flows	19.50	19.17

7. Previous period/year figures have been re-grouped / re-classified wherever necessary.

As per our report of even date attached

For SANJAY V. GOYAL & Co.

Chartered Accountants

Firm Registration No. 124832W

C A Sanjay V. Goyal
Proprietor

Membership No.: 103080

UDIN :24103080BKDQDD7405



For & on behalf of the Board of Directors

Shrikant P Shukla
Director

DIN - 03476254

Ajay A Kankariya
Director

DIN - 08262655

Place: Nashik

Date : May 08,2024



Place: Nashik

Date : May 08,2024

Tech Berater Private Limited.
Statement of Changes in Equity of for the year ended March 31, 2024

A Equity Share Capital

Equity Share	As at March 31, 2024		As at March 31, 2023	
	Number of Shares	Rs. in lakhs	Number of Shares	Rs. in lakhs
Balance at the beginning of the year	10,000.00	1.00	-	-
Changes in equity share capital during the year issued during the reporting year	-	-	10,000.00	1.00
Balance at the close of the year	10,000.00	1.00	10,000.00	1.00

Equity shares of ₹ 10 each issued. subscribed and fully paid	No.	₹ In Lakh
At March 31, 2023	10,000	1.00
At March 31, 2024	10,000	1.00

B Other Equity

Particulars	Reserves & Surplus	Total
	Retained earnings	
Balance as at April 1, 2022	19.29	19.29
Profit/(loss) for the year	0.28	0.28
Other comprehensive income for the year	-	-
Total comprehensive income for the year	0.28	0.28
Balance as at March 31, 2023	19.57	19.57
Profit/(loss) for the year after income tax	0.39	0.39
Other comprehensive income for the year	-	-
Total comprehensive income for the year	0.39	0.39
Balance as at March 31, 2024	19.96	19.96

As per our report of even date attached
For SANJAY V. GOYAL & Co.
Chartered Accountants
Firm Registration No. 124832W

C A Sanjay V. Goyal
Proprietor
Membership No.: 103080
UDIN :24103080BKDQDD7405



For & on behalf of the Board of Directors


Shrikant P Shukla
Director
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Place: Nashik
Date : May 08,2024

Place: Nashik
Date : May 08,2024

Tech Berater Private Limited.

Note :-1 Notes to the financial statements for the year ended 31st March, 2024

COMPANY OVERVIEW

Tech Berater private Limited is incorporated on 21st November, 2016 under the Companies Act, 2013. To act as Project Management Consultant, Contract Management Consultant and to render services to Companies, Government, Central or State or any municipal or other body corporate or association or individual in the fields of engineering, technical management and other skilled services to all types of Infrastructure Companies, organisations in India or abroad including for contractual, technical, financial, cost accounting, industrial, legal, import-export and any other technical and non-technical services and in particular to monitor progress of various Projects for all types of industries.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.00 Compliance with Ind AS:

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III). During the year the Company has adopted amendments to the said Schedule III. The application of these amendments does not impact recognition and measurement in financial statements. However, it has resulted in additional disclosure which are given under various notes.

These financial statements include Balance sheet, Statement of Profit and Loss, Statement of Changes in Equity and Statement of Cash flows and notes, comprising a summary of significant accounting policies and other explanatory information and comparative information in respect of the preceding period.

1.01 Basis of Accounting:

The Company maintains its accounts on accrual basis following the historical cost convention except certain financial instruments that are measured at fair values in accordance with Ind AS.

Fair value measurements are categorized into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- ▶ Level 1 - inputs are quoted prices in active markets for identical assets or liabilities that entity can access at measurement date
- ▶ Level 2 - inputs are inputs, other than quoted prices included in Level 1, that are observable for the asset or liability, either directly or indirectly; and
- ▶ Level 3 - inputs are unobservable inputs for the asset or liability

1.02 Presentation of financial statements :

The financial statements (except Statement of Cash-flow) are prepared and presented in the format prescribed in Division II – IND AS Schedule III ("Schedule III") to the Companies Act, 2013.

The Statement of Cash Flow has been prepared and presented as per the requirements of Ind AS 7 "Statement of Cash flows".

Amounts in the financial statements are presented in Indian Rupees in Lakhs in as per the requirements of Schedule III. "Per share" data is presented in Indian Rupees upto two decimals places

The assets and liabilities in the balance sheet are presented based on current/non-current classification.

An asset is current when it is:

- ▶ Expected to be realised or intended to be sold or consumed in normal operating cycle, or
- ▶ Held primarily for the purpose of trading, or
- ▶ Expected to be realised within twelve months after the reporting period, or
- ▶ Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when it is:

- ▶ Expected to be settled in normal operating cycle, or
- ▶ Held primarily for the purpose of trading, or
- ▶ Due to be settled within twelve months after the reporting period, or
- ▶ There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are treated as non-current.

1.03 Key Estimates & Assumptions :

The preparation of the financial statements in conformity with Ind AS requires the Management to make estimates and assumptions that impact the reported amount of assets, liabilities, income, expenses and disclosure of contingent liabilities as at the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as on the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Difference between the actual and estimates are recognised in the period in which they actually materialise or are known. Any revision to accounting estimates is recognised prospectively. Management believes that the estimates used in preparation of Financial Statements are prudent and reasonable.

1.04 Revenue recognition :

Company provides Technical and other consultancy services and act as Project Management Consultant, Contract Management Consultant and to render services to Companies and getting income from these activity. Revenue recognised on accrual basis based on the services rendered.

1.05 Property, Plant and Equipment (PPE) :

PPE is recognized when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All items of PPE are stated at cost net of tax/duty credits availed, if any, less accumulated depreciation and cumulative impairment. Cost includes expenditure that is directly attributable to the acquisition and installation of such assets, if any. Subsequent expenditure relating to Property, Plant and Equipment is capitalised only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the Statement of Profit and Loss as incurred.

Assets individually costing less than Rs 5000/- are fully depreciated in the year of acquisition. PPE not ready for the intended use on the date of the Balance Sheet is disclosed as "Capital Work-In-Progress" and carried at cost, comprising of directly attributable costs and related incidental expenses.



1.06 Depreciation methods, estimated useful lives and residual value :

Depreciation has been provided on the written down value method, as per the useful lives specified in schedule II to the Companies Act, 2013, or in the case of assets where the useful life was determined by technical evaluation, evaluation carried out by the management's expert, in order to reflect the actual usage of the assets. The asset's useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period. The useful lives of PPE are as under:

The asset's residual values, useful lives and methods of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

Type of Asset with Useful Life

Sr.No	Category of assets	Sub-category of	Useful life as per	Useful life adopted by the Company
1	Computers and data processing equipment	End user devices	3	3

1.07 Cash and cash equivalents :

PPE is recognized when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All items of PPE are stated at cost net of tax/duty credits availed, if any, less accumulated depreciation and cumulative impairment. Cost includes expenditure that is directly attributable to the acquisition and installation of such assets, if any. Subsequent expenditure relating to Property, Plant and Equipment is capitalised only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the Statement of Profit and Loss as incurred.

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

1.08 Income Tax :

Income tax expense for the period is the tax payable on the current period's taxable income based on the applicable income tax rate and changes in deferred tax assets and liabilities attributable to temporary differences. The current income tax charge is calculated in accordance with the provisions of the Income Tax Act 1961.

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted at the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax liabilities are recognised for all taxable temporary differences and deferred tax assets are recognised for all deductible temporary differences and brought forward losses only if it is probable that future taxable profit will be available to realise the temporary differences.

Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously

1.09 Retirement Benefits :

Provision for liabilities in respect of leave encashment and gratuity is not made during the year.

(III) Fixed Assets & Depreciation

- (a) Fixed assets are stated at cost less accumulated depreciation. Cost comprises cost of acquisition and expenditure directly attributable for commissioning of the asset.
- (b) Depreciation has been provided on Written Down Value method at the rates specified in Schedule II to the Companies Act, 2013.

(IV) Capital Work in Progress

Capital work in progress comprises of expenditure, direct or indirect, incurred on assets which are yet to be brought into working condition for its intended use against capital expenditure.

1.10 Provisions & Contingencies:

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events for which it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated as at the balance sheet date. Provisions are measured based on management's estimate required to settle the obligation at the balance sheet date and are discounted using a rate that reflects the time value of money. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but will probably not, require an outflow of resources. Information on contingent liabilities is disclosed in the notes to financial statements unless the possibility of an outflow of resources embodying economic benefit is remote.

A contingent asset is not recognised but disclosed in the financial statements where an inflow of economic benefit is probable.

1.11 Segment Reporting

The Company is engaged in one business activity of business of construction & development of real estate projects thus there are no separate reportable operating segments in accordance with Ind AS 108.

1.12 Previous year comparatives

Previous years figures have been regrouped/reclassified, wherever necessary, to conform to current year classification



(₹ In Lakh)

Particulars	Gross Block			Accumulated depreciation and impairment			Carrying Amount Balance as at March 31, 2024
	Balance as at April 1, 2023	Additions	Disposals / Adjustments	Balance as at March 31, 2024	Balance as at April 1, 2023	Deductions/ Adjustments	
Property plant and equipment Data processing equipment's	0.36	-	-	0.36	0.34	-	0.34
Total	0.36	-	-	0.36	0.34	-	0.34

Note: 2

Particulars	Gross Block			Accumulated depreciation and impairment			Carrying Amount Balance as at March 31, 2023
	Balance as at April 1, 2022	Additions	Disposals / Adjustments	Balance as at March 31, 2023	Balance as at April 1, 2022	Deductions/ Adjustments	
Property plant and equipment Data processing equipment's	0.36	-	-	0.36	0.34	-	0.34
Total	0.36	-	-	0.36	0.34	0.00	0.34

(₹ In Lakh)



(₹ In Lakhs)

Particulars	As at 31-Mar-24	As at 31-Mar-23
Others :		
Income Tax Assets (Net of provision)	-	-
Duties & Taxes Recoverable	0.41	0.29
Total :::::	0.41	0.29

(₹ In Lakhs)

Particulars	As at 31-Mar-24	As at 31-Mar-23
(A) Cash & Cash Equivalents		
(I) Cash on hand	0.03	0.02
(II) Balances with Banks		
On Current account	0.22	0.30
Deposits with Original maturity less than 3 months	-	-
(B) Other Bank Balances		
Deposits with maturity for more than 3 months	19.25	18.85
Total :::::	19.50	19.17

(₹ In Lakhs)

Particulars	As at 31-Mar-24	As at 31-Mar-23
(A) Advances other than Capital Advances :		
Trade Deposits		-
Unsecured Considered Goods	0.25	0.25
(B) Others		
Prepaid Expenses	-	0.24
Accrued Interest	1.00	0.78
Total :::::	1.25	1.27

6 Equity Share Capital

(I) **Authorised Capital:**

Class of Shares	Par Value (₹)	As at 31-Mar-24		As at 31-Mar-23	
		No. of Shares	Amount (₹ In Lakh)	No. of Shares	Amount (₹ In Lakh)
Equity Shares	10.00	1,00,000.00	10.00	1,00,000	10.00
Total :::::			10.00		10.00

(II) **Issued, Subscribed and Paid-up Capital (Fully Paid-up):**

Class of Shares	Par Value (₹)	As at 31-Mar-24		As at 31-Mar-23	
		No. of Shares	Amount (₹ In Lakh)	No. of Shares	Amount (₹ In Lakh)
Equity Shares	10.00	10,000.00	1.00	10,000.00	1.00
Total :::::			1.00		1.00

(III) **Terms/rights attached to equity shares:**

The Company has only one class of share capital, i.e., equity shares having face value of ₹ 10 per share. Each holder of equity share is

(IV) **Reconciliation of Number of Shares Outstanding:**

Class of Shares	As at 31-Mar-24	As at 31-Mar-23
	Equity Shares	Equity Shares
Outstanding as at beginning of the year	10,000	10,000
Addition during the year	-	-
Shares Split Impact	-	-
Bonus Issue	-	-
Matured during the year	-	-
Outstanding as at end of the year	10,000	10,000

(V) **Details of shares in the Company held by each shareholder holding more than 5% shares:**

Class of Shares	As at 31-Mar-24		As at 31-Mar-23	
	Equity Shares	%	Equity Shares	%
Viva Infrastructure Ltd.	7,400	74%	7,400	74%
Kiran Bhaskar Sable	2,600	26%	2,600	26%

(VI) **Details of shares in the Company held by Promoters**

Sr. No	Name of Promoter	Par Value (₹)	As at 31-Mar-24		As at 31-Mar-23		% of Change during the year
			No. of Shares	Amount (₹ In Lakh)	No. of Shares	Amount (₹ In Lakh)	
1	Viva Infrastructure Ltd.	10.00	7,400	0.74	7,400	0.74	-
2	Kiran Bhaskar Sable	10.00	2,600	0.26	2,600	0.26	-



7 Other Equity	(₹ In Lakhs)	
	As at 31-Mar-24	As at 31-Mar-23
Particulars		
Surplus / Retained Earnings		
Balance as per Last balance Sheet	20.80	20.52
Addition During the Year	0.39	0.28
Deduction During the year	-	-
Amount available for appropriations	21.18	20.80
Other Compressive Income		
Balance as per Last balance Sheet	(1.23)	-1.23
Actuarial Gain/ (Loss) on defined benefit plan	-	-
Deduction During the year	-	-
As at end of year	(1.23)	-1.23
Gross Total :::	19.96	19.57

8 Trade Payables - Current	(₹ In Lakhs)	
	As at 31-Mar-24	As at 31-Mar-23
Particulars		
(A) Trade Payables:		
Micro, Small & Medium Enterprises	-	0.05
Others	-	-
Related Parties	-	-
Total :::	-	0.05

9 Other Financial liabilities - Current	(₹ In Lakhs)	
	As at 31-Mar-24	As at 31-Mar-23
Particulars		
Others :		
Unpaid Expenses	0.10	0.05
Total :::	0.10	0.05

10 Other current liabilities	(₹ In Lakhs)	
	As at 31-Mar-24	As at 31-Mar-23
Particulars		
Duties & Taxes	-	-
Income Tax Provision	0.12	0.09
Total :::	0.12	0.09

11 Other Income	(₹ In Lakh)	
	For the Year ended 31-Mar-24	For the Year ended 31-Mar-23
Particulars		
(A) Interest Income on financials assets carried at Cost/Amortised Cost:		
Interest on Income Tax Refund	0.00	0.00
Interest Income-Bank FDR	1.27	1.00
(B) Other Non Operating Income:		
Provision No Longer Required	-	-
Total :::	1.28	1.00

12 Finance Expenses	(₹ In Lakhs)	
	For the Year ended 31-Mar-24	For the Year ended 31-Mar-23
Particulars		
Bank Charges	0.05	0.02
Total :::	0.05	0.02

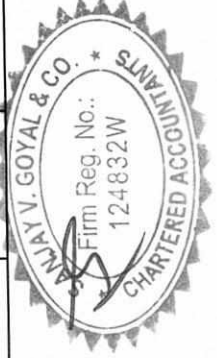
13 Other Expenses	(₹ In Lakhs)	
	For the Year ended 31-Mar-24	For the Year ended 31-Mar-23
Particulars		
Rent Rates & Taxes	0.29	0.29
Legal & Professional Fees	0.36	0.26
Auditor's Remuneration	0.05	0.05
Miscellaneous Expenses	0.06	0.04
Total :::	0.75	0.63



Tech Berater Private Limited.
Notes forming part of Financial Statements for the year ended March 31, 2024

Note 14 : Ratios

Ratio	Numerator	Denominator	31-Mar-24	31-Mar-23	% change	Reason for variance
Current Ratio	Current Assets	Current Liability	91.94	107.09	-14.15%	Increase in Current liability compared to previous year
Debt-Equity Ratio	Total Debts	Shareholder's Equity	-	-	-	Not Applicable
Debt Service Coverage Ratio	Earning for Debt Service = Net Profit after taxes + Non cash operating expenses	Debt Service - Interest & Lease Payments + Principal Repayments	NA	NA	0.00%	Not Applicable
Return on Equity Ratio	Net Profit before Exceptional Item and after Tax	Average Shareholders Equity	0.02	0.01	34.35%	Increase in revenue compared to previous year
Inventory turnover ratio	Cost of Material Consumed	Average Inventory	-	-	-	Not Applicable
Trade Receivables turnover ratio	Revenue From operation	Average Trade Receivable	-	-	-	Not Applicable
Trade payables turnover ratio	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	-	-	-	Not Applicable
Net capital turnover ratio	Revenue From operation	Working capital = Current assets - Current liabilities	-	-	-	Not Applicable
Net profit ratio	Net Profit before Exceptional Item and after Tax	Net sales = Total sales - sales return	-	-	-	Not Applicable
Return on Capital employed	Earning before interest and taxes	Capital Employed = Tangible Networth + Total Debt+Deferred Tax Liability	2.49	1.79	39.21%	Increase in revenue resulted in increase in net profit
Return on investment.	Interest (Finance Income)	Loans	-	-	-	Not Applicable



Tech Berater Private Limited.

Notes to the Financial Statements for the year ended 31st March 2024

Additional Statement Of Notes:

Note 15 - Earnings Per Share

(₹ In Lakhs)

Basic earnings per equity share is computed by dividing the net profit attributable to the equity holders of the company by the weighted average number of equity shares outstanding during the period. Diluted earnings per equity share is computed by dividing the net profit attributable to the equity holders of the company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

Particulars	As at 31-March-2024	As at 31-March-2023
Profit/ (Loss) attributable to Equity Shareholders (₹ in Lakhs)	0.39	0.28
No of Weighted Average Equity Shares outstanding during the Year (Basic)	10,000	10,000
No of Weighted Average Equity Shares outstanding during the Year (Diluted)	10,000	10,000
Nominal Value of Equity Shares (in ₹)	10	10
Basic Earnings per Share (in ₹)	3.88	2.77
Diluted Earnings per Share (in ₹)	3.88	2.77

Note 16 - Remuneration to Auditors (excluding taxes)

(₹ In Lakhs)

Particulars	As at 31-March-2024	As at 31-March-2023
Annual Audit Fees	0.05	0.05
Other Services	0.06	0.06
Total	0.11	0.11



Tech Berater Private Limited.

Note 17 -Related party disclosure as required by Ind AS 24 are given below :

1. Name of the Related Parties and Description of Relationship:

Nature of Relationship	Name of Entity
Holding Company :	Viva Infrastructure Ltd.
Ultimate Holding	Ashoka Buildcon Ltd
Fellow Subsidiaries :	Ashoka Concessions Ltd.
Fellow Subsidiaries :	Ashoka Belgaum Dharwad Tollway Ltd.
Fellow Subsidiaries :	Ashoka Sambalpur Baragarh Tollway Ltd.
Fellow Subsidiaries :	Ashoka Dhankuni Kharagpur Tollway Ltd
Fellow Subsidiaries :	Ashoka Highways (Durg) Ltd.
Fellow Subsidiaries :	Ashoka Highways (Bhandara) Ltd.
Fellow Subsidiaries :	Ashoka Kharar Ludhiana Road Ltd.
Fellow Subsidiaries :	Ashoka Ranatsalam Anandapuram Road Ltd.
Fellow Subsidiaries :	Jaora - Nayagaon Toll Road Company Pvt.Ltd.
Fellow Subsidiaries :	Viva Highways Ltd.
Fellow Subsidiaries :	Ashoka Infraways Ltd.
Fellow Subsidiaries :	Ashoka Infrastructure Ltd.
Fellow Subsidiaries :	Ashoka DSC Katni By Pass Ltd.
Fellow Subsidiaries :	Blue Feather Infotech Pvt Ltd
Fellow Subsidiaries :	Ashoka Precon Pvt. Ltd.
Fellow Subsidiaries :	Ashoka Auriga Technologies Pvt. Ltd.
Fellow Subsidiaries :	Ashoka GVR Mudhol Nipani Roads Ltd
Fellow Subsidiaries :	Ashoka Hungund Talikot Road Limited
Fellow Subsidiaries :	Ashoka Bagewadi Saundatti Road Ltd.
Fellow Subsidiaries :	Ashoka Purestudy Technologies Pvt. Ltd.
Fellow Subsidiaries :	Ashoka Kandi Ramsanpalle Road Pvt. Ltd.
Fellow Subsidiaries :	Ashoka Banwara Bettadahalli Road Pvt. Ltd.
Fellow Subsidiaries :	Ashoka Highway Research Co. Pvt Ltd
Fellow Subsidiaries :	Ratnagiri Natural Gas Pvt.Ltd.
Fellow Subsidiaries :	Ashoka Path Nirman Nasik Pvt Ltd
Fellow Subsidiaries :	Ashoka Aerospace Pvt.Ltd.
Fellow Subsidiaries :	Ashoks Khairatunda Barwa Adda Road Limited
Fellow Subsidiaries :	Ashoka Mallasandra Karadi Road Pvt. Ltd.
Fellow Subsidiaries :	Ashoka Karadi Banwara Road Pvt.Ltd.
Fellow Subsidiaries :	Ashoka Belgaum Khanapur Road Pvt.Ltd.
Fellow Subsidiaries :	Ashoka Ankleshwar Manubar Expressway Pvt.Ltd.
Fellow Subsidiaries :	Ashoka Bettadahalli Shivamogga Road Pvt. Ltd.
Fellow Subsidiaries :	Tech Breater Pvt.Ltd.
Fellow Subsidiaries :	Ashoka Endurance Developers Road Pvt.Ltd.
Fellow Subsidiaries :	A P Technohorizon Private Limited.
Fellow Subsidiaries :	Ashoka Baswantpur Singnodi Road Private Limited
Fellow Subsidiaries :	GVR Ashoka Chennai ORR Limited
Fellow Subsidiaries :	Ashoka Aakshya Infraways Private Limited
Joint Operations	Ashoka Infrastructures
Partnership Firm	Ashoka High-Way Ad.
Partnership Firm	Ashoks Bridgeways
LLP	Ashoka Universal Warehousing LLP
Key management personnel and their relatives:	Ajay A. Kankariya
Key management personnel and their relatives:	Shrikant Prabhakar Shukla
Key management personnel and their relatives:	Anup Subhashchandra Katariya

List of other Related party with whom transaction have taken place during the year:

Other Related Party : Ashoka Township (AOP)

2. Transaction during the Year

There is no Any Related party transaction during the Year and No any Assets & Liabilities.

As per our report of even date attached
For SANJAY V. GOYAL & Co.
Chartered Accountants
Firm Registration No. 124832W

C A Sanjay V. Goyal
Proprietor
Membership No.: 103080
UDIN :24103080BKQDD7405

Place: Nashik
Date : May 08,2024



For & on behalf of the Board of Directors

Shrikant P Shukla
Director
DIN - 03476254

Ajay A Kankariya
Director
DIN - 08262655

Place: Nashik
Date : May 08,2024