


NOTICE

Notice is hereby given that 8th Annual General Meeting of Veracity Energy and Infrastructure Pvt. Ltd. shall be held on 17th September, 2021, Friday at 10.00 a.m. at 301, Ashirvad Paras, Opp Prahladnagar garden, Satellite, Ahmedabad, -380015, Gujarat to discuss following agenda:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2021, together with the Reports of the Directors and Auditors thereon.

For and on behalf of,
Veracity Energy and Infrastructure Private Limited,


Director
Mr. Pramit Brahmhatt
Date: 25.08.2021

NOTES

1. A Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and a proxy need not be a member. The instrument of proxy duly completed and signed should be deposited at the registered office of the company not less than forty eight hours before the commencement of the meeting. Pursuant to the provisions of section 105 of the Companies Act, 2013. A person can act as proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total share capital of the company. Member holding more than ten percent of the total share capital of the company may appoint a single person as proxy, who shall not act as proxy for any other member.
2. Members/Proxies shall bring the enclosed attendance slip duly filled in, along with the annual report for attending the meeting.
3. Member are requested to immediately notify any change in their address to the company.
4. All the documents referred to in the notice and explanatory state, if any, are open for inspection at the registered office of the company during office hours on all working days between 11.00 am to 1.00 pm upto the date of Annual General Meeting.

Form No. MGT-11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U40106GJ2012PTC073056

Name of the company: Veracity Energy and Infrastructure Private Limited

Registered office: 301, Ashirvad Paras, Opp Prahladnagar garden, Satellite, Ahmedabad, -380 015, Gujarat.

I/We, being the member (s) of the above named company, hereby appoint

Name of the member (s):

Registered address:

E-mail Id:

Name:

Address:

E-mail Id:

Signature:....., or failing him

Name:

Address:

E-mail Id:

Signature:....., or failing him

Name:

Address:

E-mail Id:

Signature:.....

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 8th Annual general meeting of the company, to be held on the 17th September, 2021, Friday at 10.00. a.m. at 301, Ashirvad Paras, Opp Prahladnagar garden, Satellite, Ahmedabad, -380 015, Gujarat, and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

1. Adoption of accounts for the F.Y. 2020-21

Signed this..... day of..... 20....

Signature of member: _____

Signature of Proxy holder(s) : _____

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

ATTENDANCE SLIP

8th Annual General Meeting, Friday, 17th September, 2021 at 10:00 a.m.

Name of the member/Proxy:

I certify that I am a registered member/proxy for the registered member of the Company and hereby record my presence at the 8th Annual General Meeting of the Company on Friday, 17th September, 2021 at 10.00 a.m. at 301, Ashirvad Paras, Opp Prahladnagar garden, Satellite, Ahmedabad, -380 015, Gujarat.

Member's/Proxy's name in Block Letters

Member's/Proxy's Signature

Note: Please fill this attendance slip and hand it over at the entrance of the hall.

Director's Report

To,
The Members of
VERACITY ENERGY AND INFRASTRUCTURE PRIVATE LIMITED

Your Directors have pleasure in presenting the Director's Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31st March, 2021.

FINANCIAL HIGHLIGHTS

Particulars	Financial Year 2020-21 (Amount in Rs.)	Financial Year 2019-20 (Amount in Rs.)
Profit before depreciation, Interest & Tax	6547401	1521466
Less: Interest Expense	934110	
Less: Depreciation & Amortization of preliminary Exp.	890153	111254
Profit before Tax	4723138	1410112
Less: Deferred Tax exp	153272	583
Add: Deferred Tax asset		628
Less: Tax expense: Current Tax	1160885	443474
Add: MAT Credit	-	-
Amount available for Appropriation	3408981	966055
Transfer to Reserves	0	0
Balance Carried to Balance Sheet	3408981	966055

STATE OF COMPANY'S AFFAIRS

During the year under review, the Company has generated total income of Rs. 9,01,78,157/-. Your directors assure that in near future the company will be consistent in its performance and will continue to generate higher profits.

TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (I) OF THE COMPANIES ACT, 2013

For the financial year ended 31st March, 2021, the Company is not planning to transfer any amount to reserves.

DIVIDEND

Your Directors do not recommend any dividend for the year ended 31st March, 2021.

MEETINGS OF THE BOARD OF DIRECTORS

The following Meetings of the Board of Directors were held during the Financial Year 2020-21:

The Board of Directors of the Company met 4 times during the year in respect of which proper notices were given and the proceedings were properly recorded, signed and maintained in the Minutes book kept by the Company for the purpose. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

Sl. No.	Date of BOD Meeting	Total no. of Director	Directors attending the meeting
1	04.06.2020	2	2
2	25.07.2020	2	2
3	27.12.2020	2	2
4	15.02.2021	2	2

Ministry of Corporate Affairs vide General Circular No. 11/ 2020 dated 24th March, 2020 had granted a relaxation to all the Companies with regards to gaps between two board meeting being 120 days be considered as 180 days during the first two quarters of April 2020 to September 2020 due to the pandemic of COVID-19.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures, if any;
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent

so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

- c) The directors had prepared the annual accounts on a going concern basis; and
- d) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

AUDITOR

M/s. Rohan Thakkar & Co., Chartered Accountants, Ahmedabad (FRN: 130843W) are the statutory auditor of the company who shall hold the office for the period of 5 year beginning from 01.04.2018 to 31.03.2024.

Further the Auditors' Report for the financial year ended, 31st March, 2021 is annexed herewith for your kind perusal and information.

AUDITOR'S REPORT

The Auditors' Report does not contain any qualification, reservation or any adverse remark.

AUDIT COMMITTEE

The provisions of section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 is not applicable to the company.

NOMINATION AND REMUNERATION COMMITTEE

The provisions of section 178 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 is not applicable to the Company.

STATEMENT ON DECLARATION BY INDEPENDENT DIRECTORS

The provisions of section 149(4) of the Companies Act, 2013 read with Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 is not applicable to the company

DEPOSITS

The Company has not invited any deposits from the public under Section 73 of the Companies Act, 2013.

LOANS, GUARANTEES AND INVESTMENTS

During the year, the company has granted loan to Sahaj Solar Private Limited under the provision of section 186 of the Companies Act, 2013. Refer note no. 9 and 25 of financial statement for the details of inter corporate loan.

DIRECTORS & KEY MANAGERIAL PERSONNEL

There are no changes in Director or KMP. The Board of Director of the Company consists of:

Sl. No.	Name	Designation
1.	Pramit Bharat Brahmhatt	Director
2.	KanakSinh AgarSinh Gohil	Director

ROTATION OF DIRECTOR U/S 152

The provisions of Section 152 of the Companies Act, 2013, is not applicable to the company.

RELATED PARTY TRANSACTIONS

All contracts / arrangements / transactions entered by the Company during the financial year with related are disclosed in Note no. 25 of the notes to the financial statements for the financial year 2020-21. AOC-2 has been attached to the report as Annexure-I

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption are not reported considering the nature of activities undertaken by the company during the year under review.

MATERIAL CHANGES AND COMMITMENTS

There are no material changes and commitments between the end of the financial year of company to which the financial statements relate and the date of the report.

CORPORATE SOCIAL RESPONSIBILITY

Section 135 of the Companies Act, 2013 is not applicable to the Company and therefore the company is not required to report on same.

SUBSIDIARY/JOINT VENTURE/ASSOCIATE COMPANY/HOLDING

The Company is a subsidiary company of Sahaj Solar Private Limited. During the year 2020-21, the shares of the company are acquired by Sahaj Solar Private Limited resulting to Sahaj Solar Private Limited as the holding company of Veracity Energy and Infrastructure Private Limited.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There have been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations.

REPORTING OF FRAUD BY AUDITORS

There is no instance of fraud reported by the Auditors under section 143 (12) of the Companies Act, 2013 during the FY 2020-21.

FOREIGN EXCHANGE EARNINGS AND OUTGO

During the year following foreign exchange earnings or outgo took place:

Sr. No.	Particulars	2020-21	2019-20
1	Foreign Exchange Earning	0	0
2	Foreign Exchange expenditure	45,01,800	0

RISK MANAGEMENT

Risks are events, situations or circumstances which may lead to negative consequences on the Company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the Company and key risks will now be managed within a unitary framework. As a formal roll-out, all business divisions and corporate functions will embrace Risk Management Policy and Guidelines, and make use of these in their decision making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

**DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT
WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

Your Company has always believed in providing a safe and harassment free workplace for every individual working in the company's premises through various interventions and practices. The Company always endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment. The Company has in place a robust policy on prevention of sexual harassment at workplace. The policy aims at prevention of harassment of employees as well as contractors and lays down the guidelines for identification, reporting and prevention of sexual harassment.

Your director's further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested by the management and no reportable material weaknesses in the design or operation were observed.

ACKNOWLEDGEMENT

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

Date: 23.08.2021

For, Veracity Energy and Infrastructure Pvt. Ltd.

Place: Ahmedabad


Shri Pramit Brahmhatt
(Director)
DIN # 02400764


Shri Kanak Singh Gohil
(Director)
DIN# 02917131

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.: **NIL**
2. Details of contracts or arrangements or transactions at Arm's length basis.

Sl. No	Name of the Related Party	Nature of relationship	Nature of Contract	Duration of the contracts/arrangements/transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Date of approval by the Board	Date of approval by the Members	Amount paid as advances, if any
1.	Sahaj Solar Private Limited	Common Directors	Purchase	2 Years and thereafter mutually decided by both.	<ul style="list-style-type: none"> • The Price of the Product shall be excluding all the taxes. • The Price shall be mutually decided upon the market circumstances. 	08.04.2019	28.04.2019	NIL
			Sales	2 Years and thereafter mutually decided by both.	<ul style="list-style-type: none"> • The Price of the Product shall be excluding all the taxes. • The Price shall be mutually decided upon the market circumstances. 	08.04.2019	28.04.2019	NIL
			Service	2 Years and thereafter mutually decided by both.	<ul style="list-style-type: none"> • The expense of promotions and marketing done shall be reimbursed by the company 	08.04.2019	28.04.2019	NIL
2.	Veracity Advisory Services Pvt Ltd	Common Directors	Sales	2 Years and thereafter mutually decided by both.	<ul style="list-style-type: none"> • The Price of the Product shall be excluding all the taxes. • The Price shall be mutually decided 	08.04.2019	28.04.2019	NIL

Veracity Energy and Infrastructure Private Limited

CIN:U40106GJ2012PTC073056

Registered & Corporate Office :

T : 079-6817-1800

F : 079-6817-1801

E : info@veracityenergy.in

W : www.veracityenergy.in





	301, Ashirvad Paras, Opposite Prahaladnagar-Garden, Satellite, Ahmedabad, Gujarat-380051				upon the market circumstances.			
3.	Manan Brahmhatt	Relative of Director	Rent	2 Years and thereafter mutually decided by both.	• The rent shall be paid within 10 th date of the month.	08.04.2019	Not Required	NIL
4.	Pramit Brahmhatt	Director	Rent	2 Years and thereafter mutually decided by both.	• The rent shall be paid within 10 th date of the month.	08.04.2019	Not Required	NIL

For, Veracity Energy and Infrastructure Pvt. Ltd,

Date: 27.12.2020

Place: Ahmedabad


Mr. Pramit Brahmhatt
DIN: 02400764


Mr. KanakSinh Gohil
DIN: 02917131

Dinesh V. Shah
B.com. LL.B. F.C.A.

Anuj A. Vora
B.com F.C.A.

DINESHKUMAR V. SHAH & Co.
Chartered Accountants,
Opp. Union bank of India,
Derasar Road,
Surendranagar-363 001.
Phone: [O] 222144/98794222144

INDEPENDENT AUDITORS' REPORT

**TO THE MEMBERS OF
MAX AUTO ENGINEERING PRIVATE LIMITED**

Report on the Financial Statements

We have audited the accompanying financial statements of MAX AUTO ENGINEERING PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31 March 2021, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

Dinesh V. Shah
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Anuj A. Vora
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Chartered Accountants,
Opp. Union bank of India,
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Surendranagar-363 001.
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We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2021;
- b) In the case of the Statement of Profit and Loss, of the **PROFIT** for the year ended on that date; and
- c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2014 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the **Annexure-A** a statement on the matters specified in the paragraph 3 and 4 of the order to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:

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- 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 appears from our examination of those books (and proper returns adequate for the purposes of our audit have been received from the branches which is also audited by us)
- c) the Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.[and the returns received from the branches which are prepared by us]
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors as on 31 March, 2020, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2020, from being appointed as a director in terms of Section 164(2) of the Act.
- f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**"; and
- g) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:
 - i. The Company has no pending litigations on its financial position in its financial statements
 - ii. The Company has made provision, as required under the applicable law or accounting standards,

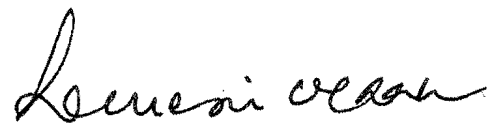
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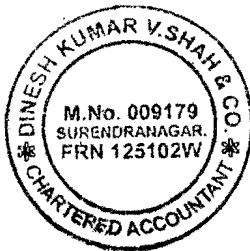
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company [or, following are the instances of delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company or there were no amounts which required to be transferred]

for **DINESHKUMAR V. SHAH AND CO.**
Chartered Accountants



DINESHKUMAR V. SHAH
(Partner)
M. No. : 009179
FRN: 125102W

Place : SURENDRANAGAR.
Date : 20/10/2021



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ANNEXURE TO THE AUDITORS' REPORT

The Annexure referred to in our report to the members of MAX AUTO ENGINEERING PRIVATE LIMITED for the year ended 31st March, 2021

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
(b) These fixed assets have been physically verified by the management at reasonable intervals there was no Material discrepancies were noticed on such verification.
(c) Total Assets of company includes Immovable property also and the title deeds of immovable properties are held in the name of the company.
2. Physical verification of inventory has been conducted at reasonable intervals by the management and there is no material discrepancies were noticed
3. The company has granted loans secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
(a) All terms and conditions are as per the benefits of company and are not prejudicial to the company's Interest.
(b) Schedule of repayment of principal and interest has been stipulated and receipts are regular.
(c) There is no such amount which is overdue more than 90 Days of above mentioned loan.
4. In respect of loans, investments, guarantees, and security all mandatory provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
5. The company has not accepted any deposits.
6. Maintenance of cost records has not been specified by the Central Government under sub-

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section (1) of section 148 of the Companies Act, 2013.

7. (a) The company is regular in depositing undisputed statutory dues including provident fund, Employee's state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities.

(b) Dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have been deposited on time there is no dispute is pending on the part of company.
8. The company hasn't made any default in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.
9. The company doesn't raise any money by way of initial public offer or further public offer (including debt instruments)
10. Neither company has done any fraud nor by its officers or employees so nothing to be disclosed separately.
11. Managerial remuneration has been paid or provided in accordance with the requisite approvals Mandated by the provisions of section 197 read with Schedule V to the Companies Act.
12. Company is not a Nidhi Company hence nothing to be disclosed for any provisions applicable on Nidhi Company.
13. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards;
14. The company hasn't made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

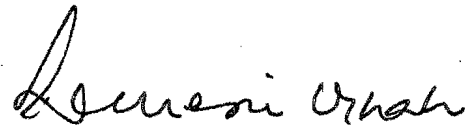
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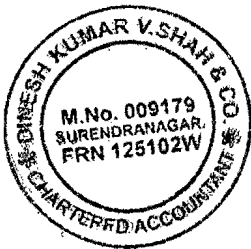
15. The company hasn't entered into any non-cash transactions with directors or persons connected with him.
16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

for **DINESHKUMAR V.SHAH AND CO.**
Chartered Accountants



Place : SURENDRANAGAR.
Date : 20/10/2021

DINESHKUMAR V.SHAH
(Partner)
M. No. : 009179
FRN: 125102W



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ANNEXURE - B TO THE AUDITORS' 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 **MAX AUTO ENGINEERING PRIVATE LIMITED** ("The Company") as of 31 March 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's 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.

Auditors' 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 Controls 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

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Phone: [O] 222144/98794222144

based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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

To the best of our information and according to the explanations given to us, though the company does not have a formal/documented authorization or records process flow chart, since all the transactions are under direct supervision/authorization of the Directors in charge, we are

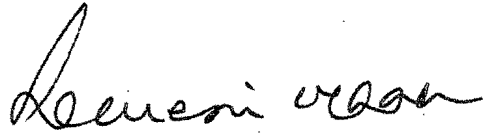
Dinesh V. Shah
B.com. LL.B. F.C.A.

Anuj A. Vora
B.com F.C.A.

DINESHKUMAR V. SHAH & Co.
Chartered Accountants,
Opp. Union bank of India,
Derasar Road,
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Phone: [O] 222144/98794222144

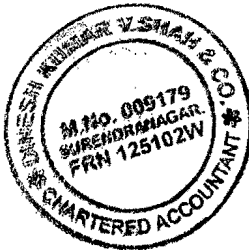
in opinion that it has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

for **DINESHKUMAR V. SHAH AND CO.**
Chartered Accountants



Place : SURENDRANAGAR.
Date : 20/10/2021

DINESHKUMAR V. SHAH
(Partner)
M. No. : 009179
FRN: 125102W



Dinesh V. Shah
B.com. LL.B. F.C.A.

Anuj A. Vora
B.com F.C.A.

DINESHKUMAR V. SHAH & Co.
Chartered Accountants,
Opp. Union bank of India,
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Surendranagar-363 001.
Phone: [O] 222144/98794222144

MAX AUTO ENGINEERING PVT.LTD., WADHWAN
CIN : U35999GJ1992PTC018590
BALANCE SHEET AS AT 31/03/2021

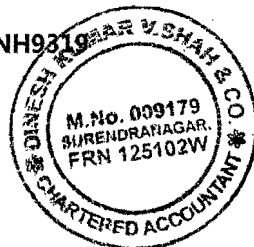
In ₹

Particulars	Note	31/03/2021	31/03/2020
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	775000.00	775000.00
Reserves and surplus	2.2	1732215.85	1707893.85
Money received against share warrants		-	-
		2507215.85	2482893.85
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)	2.3	8617.00	8617.00
Other Long term liabilities		-	-
Long-term provisions		-	-
		8617.00	8617.00
Current liabilities			
Short-term borrowings	2.4	71500.00	71500.00
Trade payables	2.5	-	-
Other current liabilities		-	-
Short-term provisions	2.6	132009.15	94367.00
		203509.15	165867.00
TOTAL		2719342.00	2657377.85
ASSETS			
Non-current assets			
Property, Plant and Equipment			
Tangible assets	2.7	698857.00	735067.00
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		698857.00	735067.00
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
		698857.00	735067.00
Current assets			
Current investments	2.8	5125.00	5125.00
Inventories		-	-
Trade receivables	2.9	1843912.00	1478192.00
Cash and cash equivalents	3.0	110898.00	290616.85
Short-term loans and advances	3.1	32101.00	32101.00
Other current assets	3.2	28449.00	116276.00
		2020485.00	1922310.85
TOTAL		2719342.00	2657377.85

In terms of our attached report of even date
For DINESHKUMAR V. SHAH AND CO.
CHARTERED ACCOUNTANTS
FRN : 0125102W

Dinesh Kumar Vadilal Shah
DINESHKUMAR VADILAL SHAH

(PARTNER)
M. NO. : 009179
UDIN : 21009179AAAANH9319
Date : 20/10/2021



For MAX AUTO ENGINEERING PVT.LTD.

Chandresh Ashokumar Halani
CHANDRESH
ASHOKUMAR HALANI
(DIRECTOR)

(DIN : 01968244)

Kamlesh Kumar Mahesh Kumar Halani
KAMLESHKUMAR
MAHESHKUMAR HALANI
(DIRECTOR)

(DIN : 01969786)

Dinesh V. Shah
B.com. LL.B. F.C.A.

Anuj A. Vora
B.com F.C.A.

DINESHKUMAR V. SHAH & Co.
Chartered Accountants,
Opp. Union bank of India,
Derasar Road,
Surendranagar-363 001.
Phone: [O] 222144/98794222144

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2021

2.1 Share Capital

Particulars	In ₹	
	31/03/2021	31/03/2020
Authorised		
100000 (100000) Equity Shares of ₹ 10/- Par Value	1000000.00	1000000.00
	1000000.00	1000000.00
Issued		
77500 (77500) Equity Shares of ₹ 10/- Par Value	775000.00	775000.00
	775000.00	775000.00
Subscribed		
77500 (77500) Equity Shares of ₹ 10/- Par Value	775000.00	775000.00
	775000.00	775000.00
Paidup		
77500 (77500) Equity Shares of ₹ 10/- Par Value Fully Paidup	775000.00	775000.00
	775000.00	775000.00

2.2 Reserve and Surplus

Particulars	In ₹	
	31/03/2021	31/03/2020
General Reserve - Opening	636820.00	636820.00
Addition	0.00	0.00
Deduction	0.00	0.00
	636820.00	636820.00
Profit and Loss Opening	1071073.85	1061351.00
Amount Transferred From Statement of P&L	123638.00	175780.96
Appropriation and Allocation		
Others	99316.00	166058.11
	(99316.00)	(166058.11)
	1095395.85	1071073.85
	1732215.85	1707893.85

2.3 Deferred Taxes

Particulars	In ₹	
	31/03/2021	31/03/2020
Deferred Tax Liabilities		
Depreciation	8617.00	8617.00
	8617.00	8617.00

2.4 Short Term Borrowings

Particulars	In ₹	
	31/03/2021	31/03/2020
Loans and advances from related parties		
Unsecured		
Other		
KAMLESH M. HALANI	71500.00	71500.00
	71500.00	71500.00

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2.5 Trade Payables

Particulars	In ₹	
	31/03/2021	31/03/2020
	0.00	0.00

2.6 Short Term Provisions

Particulars	In ₹	
	31/03/2021	31/03/2020
Employee Benefits		
Other Employee Liabilities Related Provision		
UN PAID WAGES	31688.15	26905.00
UN PAID BONUS	36396.00	38733.00
UN PAID INCENTIVE LABOUR	35477.00	4816.00
UNPAID ELECTRICITY	0.00	12177.00
Statutory Liabilities		
PROFESSIONAL TAX	0.00	1274.00
CGST	14224.00	5231.00
SGST	14224.00	5231.00
	132009.15	94367.00

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Phone: [O] 222144/98794222144

2.7 Tangible assets

In ₹

Particulars	Gross				Depreciation					Impairment				Net	
	Opening	Addition	Deduction	Closing	Opening	During Period	Deduction	Other Adj.	Closing	Opening	During Period	Reversal	Closing	Closing	Opening
Land															
LAND	290588.00			290588.00										290588.00	290588.00
Total	290588.00			290588.00										290588.00	290588.00
Building															
BUILDING	398584.00			398584.00	372829.00	2576.00			375405.00					23179.00	25755.00
Total	398584.00			398584.00	372829.00	2576.00			375405.00					23179.00	25755.00
Plant and Machinery															
MEASURING INSTRUMENT	63327.00			63327.00	61480.00	257.00			61737.00					1590.00	1847.00
MACHINERY	877342.32			877342.32	808114.32	9630.00			817744.32					59598.00	69228.00
Total	940669.32			940669.32	869594.32	9887.00			879481.32					61188.00	71075.00
Equipments															
Office Equipments															
OFFICE EQUIPMENTS	2175.00			2175.00	2175.00				2175.00						
Total	2175.00			2175.00	2175.00				2175.00						
Factory Equipments															
ELECTRIC FITTINGS	29303.00			29303.00	28241.00	148.00			28389.00					914.00	1062.00
Total	29303.00			29303.00	28241.00	148.00			28389.00					914.00	1062.00

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Computer Equipments															
COMPUTERS	38500.00			38500.00	38268.00	93.00			38361.00					139.00	232.00
Total	38500.00			38500.00	38268.00	93.00			38361.00					139.00	232.00
Vehicles															
Motor Vehicles															
MOTOR CAR	656357.00			656357.00	656357.00				656357.00						
SCOOTER	113196.00		113196.00		109587.00	202.00	109789.00								3609.00
MOTOR CAR HYUNDAI CRETA	1270191.00			1270191.00	927445.00	88737.00			1016182.00					254009.00	342746.00
SCOOTER ACCESS 125 NEW		85072.00		85072.00		16232.00			16232.00					68840.00	
Total	2039744.00	85072.00	113196.00	2011620.00	1693389.00	105171.00	109789.00		1688771.00					322849.00	346355.00
Grand Total	3739563.32	85072.00	113196.00	3711439.32	3004496.32	117875.00	109789.00	0.00	3012582.32	0.00	0.00	0.00	0.00	698857.00	735067.00
Previous	3755643.32	0.00	16080.00	3739563.32	2864660.32	139836.00	0.00	0.00	3004496.32	0.00	0.00	0.00	0.00	735067.00	890983.00

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2.8 Current investments

Particulars	31/03/2021	31/03/2020
Investments in Equity Instruments	5125.00	5125.00
	5125.00	5125.00

2.9 Trade receivables

Particulars	31/03/2021	31/03/2020
Trade Receivable Secured, considered good Within Six Months ARDEEC ENG. SAU. PVT.LTD.	1843912.00	1478192.00
	1843912.00	1478192.00

3.0 Cash and cash equivalents

Particulars	31/03/2021	31/03/2020
Cash in Hand	82128.00	269788.00
Balances With Banks Balance With Scheduled Banks Current Account	28770.00	20828.85
	110898.00	290616.85

3.1 Short-term loans and advances

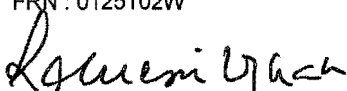
Particulars	31/03/2021	31/03/2020
Security Deposits Secured, considered good ELECTRICITY DEPOSITE GOVT DEPOSITS	27101.00 5000.00	27101.00 5000.00
	32101.00	32101.00

3.2 Other current assets

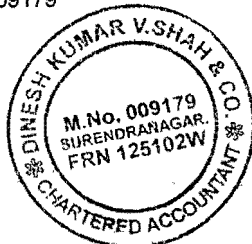
Particulars	31/03/2021	31/03/2020
ADVANCE INCOME TAX 2020-2021	28449.00	0.00
ADVANCE INCOME TAX 2006-2007	0.00	7430.00
ADVANCE INCOME TAX 2005-2006	0.00	35042.00
FRINGE BENEFITE TAX 2005-2006	0.00	4543.00
FRINGE BENEFITE TAX 2006-2007	0.00	4832.00
ADVANCE INCOME TAX 2019-2020	0.00	64429.00
	28449.00	116276.00

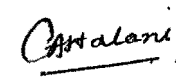
In terms of our attached report of even date
For DINESHKUMAR V.SHAH AND CO.
CHARTERED ACCOUNTANTS
FRN : 0125102W

For MAX AUTO ENGINEERING PVT.LTD.


DINESHKUMAR VADILAL SHAH

(PARTNER)
M. NO. : 009179




CHANDRESH
ASHOKUMAR HALANI
(DIRECTOR)

(DIN : 01968244)


KAMLESHKUMAR
MAHESHKUMAR HALANI
(DIRECTOR)

(DIN : 01969786)

Dinesh V. Shah
B.com. LL.B. F.C.A.

DINESHKUMAR V. SHAH & Co.
Chartered Accountants,
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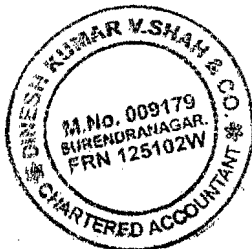
MAX AUTO ENGINEERING PVT.LTD., , WADHWANCITY
CIN : U35999GJ1992PTC018590
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2021

Particulars	Note	31/03/2021	31/03/2020
Revenue from operations	3.3	1904388.00	2237069.00
Other income	3.4	1010.00	27420.00
Total Revenue		1905398.00	2264489.00
Expenses			
Cost of materials consumed	3.5	180860.00	265497.68
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-	-
Employee benefits expense	3.6	826603.00	912869.00
Finance costs	3.7	100.00	-
Depreciation and amortization expense	3.8	117875.00	139836.00
Other expenses	3.9	656322.00	770505.36
Total expenses		1781760.00	2088708.04
Profit before exceptional, extraordinary and prior period items and tax		123638.00	175780.96
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		123638.00	175780.96
Extraordinary Items		-	-
Profit before prior period items and tax		123638.00	175780.96
Prior Period Items		-	-
Profit before tax		123638.00	175780.96
Tax expense:			
Current tax		-	-
Deferred tax		-	-
Profit/(loss) for the period from continuing operations		123638.00	175780.96
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		123638.00	175780.96
Earnings per equity share:	4.0		
Basic		-	-
Diluted		-	-

In terms of our attached report of even date
For DINESHKUMAR V. SHAH AND CO.
CHARTERED ACCOUNTANTS
FRN : 0125102W

Kamlesh V. Shah
DINESHKUMAR VADILAL SHAH

(PARTNER)
M. NO. : 009179
UDIN : 21009179AAAAANH9319
Date : 20/10/2021



For MAX AUTO ENGINEERING PVT.LTD.

Chandresh Halani
CHANDRESH
ASHOKUMAR HALANI
(DIRECTOR)

(DIN : 01968244)

Kamlesh Kumar Halani
KAMLESHKUMAR
MAHESHKUMAR HALANI
(DIRECTOR)

(DIN : 01969786)

Dinesh V. Shah
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DINESHKUMAR V. SHAH & Co.
Chartered Accountants,
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Phone: [O] 222144/98794222144

Anuj A. Vora
B.com F.C.A.

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2021

3.3 Revenue from operations

Particulars	31/03/2021	31/03/2020
Sale of Products		
Manufactures Goods		
SALES	1904388.00	2237069.00
	1904388.00	2237069.00

3.4 Other income

Particulars	31/03/2021	31/03/2020
Interest		
INTEREST ON INCOME TAX REFUND	1010.00	2000.00
Profit(Loss) on Redemption / Sale of Investment & Fixed Assets (Net)		
PROFIT ON SALES OF ASSEST	0.00	25420.00
	1010.00	27420.00

3.5 Cost of materials consumed

Particulars	31/03/2021	31/03/2020
Store Spares		
Purchase	180860.00	265497.68
	180860.00	265497.68
	180860.00	265497.68

Details of Store Spares

Particulars	31/03/2021	31/03/2020
CONSUMABLE STORES EXP.	180860.00	253025.00
PURCHASE	0.00	12472.68
	180860.00	265497.68

3.6 Employee benefits expense

Particulars	31/03/2021	31/03/2020
Salary, Wages & Bonus		
WAGES EXP.	683963.00	742327.00
BONUS EXP.	73896.00	79733.00
LABOUR WELFARE EXP.	30260.00	45310.00
Leave Encashment Expenses		
PRIVILAGE LEAVE	38484.00	45499.00
	826603.00	912869.00

3.7 Finance costs

Particulars	31/03/2021	31/03/2020
Interest Expenses		
Interest Expenses		
INTEREST ON PROF.TAX	100.00	0.00
	100.00	0.00

Dinesh V. Shah
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Anuj A. Vora
B.com F.C.A.

3.8 Depreciation and amortisation expense

Particulars	In ₹	
	31/03/2021	31/03/2020
Depreciation & Amortisation		
Depreciation Tangible Assets	117875.00	139836.00
	117875.00	139836.00

3.9 Other expenses

Particulars	In ₹	
	31/03/2021	31/03/2020
Manufacturing Service Costs Expenses		
Power and Fuel		
ELECTRICITY CHARGES	111855.00	145104.00
Insurance		
INSURANCE PREMIUM EXP	60531.00	63416.00
Freight And Forwarding Charges		
Freight	5400.00	6120.00
Cost of Taxes and Others Levies By Government, Local Authorities		
LATE FEE ON CGST/SGST	4210.00	800.00
HOUSE TAX AND EDUCATION TAX	14632.00	0.00
GTPL BROADBAND CHARGES	4449.00	4238.82
Other Manufacturing Costs		
FACTORY EXP.	40800.00	63800.00
INCENTIVE LABOUR CHARGES	206437.00	236845.00
Administrative and General Expenses		
Rent Rates And taxes		
RENT & TAXES EXP	13477.00	17160.00
Managerial Remuneration		
Salary To Director	66000.00	66000.00
Repairs Maintenance Expenses		
Plant Machinery	0.00	27860.00
ELECTRIC REPAIRING & GRNERAL EXP.	0.00	496.00
Legal and Professional Charges		
INCOME TAX CONSULATION CHARGES	4500.00	4500.00
ROC FILLING FEES	5700.00	0.00
CONSULTING CHARGES	0.00	25000.00
FILLING FEES	0.00	5200.00
PROFESSIONAL FEE	0.00	3000.00
PROFESSIONAL TAX LATE FEE	0.00	105.00
Vehicle Running Expenses		
MOTOR CAR FUEL EXP.	43654.00	51100.00
SCOOTER FUEL EXP.	9344.00	5834.00
SCOOTER REPAIR & MAINTANANCE EXP.	470.00	626.00
MOTOR CAR REPAIR & MAIN.EXP	8705.00	28269.00
Other Administrative and General Expenses		
MEDICAL EXP.	49853.00	12780.00
PROFESSIONAL TAX ENROLLMENT EXP.	1000.00	1000.00
OFFICE ADMINISTRATIVE	700.00	1250.00
NEWS PEPAR AND MAGAZINE EXP.	4605.00	0.00
ROUND OFF	0.00	1.54
	656322.00	770505.36

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4.0 Earnings per equity share

Particulars	31/03/2021	31/03/2020
-------------	------------	------------

In terms of our attached report of even date
For DINESHKUMAR V. SHAH AND CO.
CHARTERED ACCOUNTANTS
FRN : 0125102W



DINESHKUMAR VADILAL SHAH

(PARTNER)
M. NO. : 009179

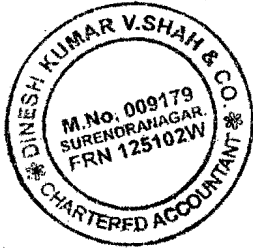
For MAX AUTO ENGINEERING PVT.LTD.


CHANDRESH
ASHOKUMAR HALANI
(DIRECTOR)

(DIN : 01968244)


KAMLESHKUMAR
MAHESHKUMAR HALANI
(DIRECTOR)

(DIN : 01969786)



Dinesh V. Shah
B.com. LL.B. F.C.A.

Anuj A. Vora
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DINESHKUMAR V. SHAH & Co.
Chartered Accountants,
Opp. Union bank of India,
Derasar Road,
Surendranagar-363 001.
Phone: [O] 222144/98794222144

Accounting Polices & Notes on Accounts

(1) BASIS OF ACCOUNTING:

The financial statements are prepared under historical cost convention and comply with applicable accounting standards issued by the Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 1956.

(2)FIXED ASSETS :

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation and are net of modvat credits, where applicable. Revenue expenses incidental and related to projects are capitalized along with the related fixed assets, where appropriate.

(3)REVENUE RECOGNITION :

Sales inclusive of excise duty are recognized on dispatch, price adjustments for sales made during a year are recorded upon receipt of confirmed customer orders.

The Commission income is recognized to the extent and as found receivable. The Purchases are shown net of sales-tax/purchase tax set off and gross of credit of excise modvat.

The major items of the expenses are accounted for on time, prorata basis and necessary provisions for the same are made. Salary / Allowances / Perquisites etc. are included as and when payable. Gratuity expenses shall be debited as and when paid. Leave encashment expenses are considered as and when paid.

(4)INVENTORIES :

Inventories are stated at the lower of cost and net realizable value and, finished goods are stated inclusive of excise duty.

(5)TAXATION :

Provision for Income Tax, comprising current tax and deferred tax, is made on the basis of the results of the year. In Accordance with Accounting Standard 22 Accounting for Taxes on Income, issued by the Institute of Chartered Accountants of India, the deferred tax for timing differences between the book and the tax profits for the year is accounted for using the tax rates and laws that have been enacted or substantively enacted as of the balance sheet date.

Deferred tax assets arising from temporary timing differences are recognized to the extent there is a reasonable certainty that the assets can be realized in the future.

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Deferred Tax Liability (Rs.)

Difference between book depreciation
and Tax Depreciation.(for the current year.)

Rs. /-Nil

(6)BORROWING COST

Borrowing cost includes interest. Such costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

(7)Earning Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all diluting potential equity shares.

(8)Profit & Loss Account included the Remuneration paid to managing directors and Auditors as follows :

	2020-2021	2019-2020
Remmuneration to Directors	71,500/-	71,500/-
Audit Fees	2,280/-	2,280/-

(9) There are no small scale Industrial Undertakings to whom the company owes sums, including interest outstanding for more than thirty days.

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(10) In the opinion of the management the current assets, loans and advances stated at the value, which will be realized in the ordinary course of the company's business.

(11) Loans and Advances due from Company's officers is Nil and previous year was Rs. Nil

(12) Loans and Advances from directors of the company is Rs. 71,500/- and previous year was Rs. 71,500/-

(13) Provision for Taxation is made for NIL And in the previous year was made for NIL.

(14) Related Party Disclosure:-

I. Name of related parties and description of relationship:

S.No.	Name Of Related Parties	Relationship
1	Ardeec engineering (Sau.) Pvt.Ltd.	Sister Concern

Key Management Personnel: -

S.No.	Name	Designation
1	Chandresh A. Halani	Director
2	Kamleshkumar M. Halani	Director
3	Dipesh A. Halani	Director
4	Jagdishchandra H. Halani	Director
5	Maheshkumar H. Halani	Director
6	Rajen h. Halani	Director
7	Rameshchandra H. Halani	Director

II. Transaction carried out with related parties in the ordinary course of business is as

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Follows:

S.No.	Particulars	2020-21	19-2020
1	Ardeec engineering (Sau.) Pvt.Ltd. (Jobwork Income)		25,82,549/-

Key Management Personnel

S.No.	Particulars	2020-21	19-2020
1.	Kamleshkumar M. Halani	71,500/-	71,500/-

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(15) Figures of previous year have been regrouped wherever necessary to compare them more conveniently with current year figures

for **DINESHKUMAR V. SHAH AND CO.**
Chartered Accountants

Dinesh V. Shah

DINESHKUMAR V. SHAH
(Partner)

M. No. : 009179
FRN: 125102W

Place : SURENDRANAGAR.
Date : 20/10/2021

