



ASHOK BAIRAGRA & ASSOCIATES

Chartered Accountants

FCA, LLB Ashok Bairagra 9322279327
FCA Ashish Jalan 9821467450
FCA Manish Bardia 9773960392

Independent Auditor's Report

To the Members of **M/s. SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED**

Report on the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **M/s. SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2021, and the statement of Profit and Loss, (statement of changes in equity) and statement of cash flows for the year then ended, 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 standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and profit/loss, (changes in equity) and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters except;



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External Confirmations

Non-responses of external confirmations request perpetrated pursuant to SA 505 COVID-19 has impacted the procedure of external confirmation request to vendors and customers. Postal facilities were not available in the near-end of the financial year. To combat this, we had sent positive external confirmation requests through electronic modes. However, due to suspension of business activities of many confirming parties, there are fewer confirmations received than anticipated.

In such events, in accordance with SA, auditors have to revise the assessed risk of material misstatement at the assertion level, and modify the planned audit procedures. SA also directs the auditors to perform alternative audit procedures.

Auditor's Response

We revised our assessed risk and have modified our audit procedures to mitigate these risks. We have obtained a reliable assurance pertaining to transactions with confirming parties, in the sense for accurate and complete processing of routine and significant classes of transactions such as revenue, purchases and cash receipts or cash purchases. We selected samples and tested the effectiveness of controls relating to accuracy and completeness of transactions in totality considering the frequency and regularity of transactions. We performed alternative audit procedures like follow-up confirmation requests, verification of subsequent payments and receipts to verify part of the balances appearing in the original confirmation requests.

Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes



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in equity) 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. 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 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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



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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.

Other Matter

Nil

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 accounts.
- 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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.



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- f) Report on the Internal Financial Controls under Clause (1) of Sub-section 3 of section 143 of the companies Act, 2013 ("the Act") is Not applicable to Company.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

NIL

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

The Company does not have any pending litigations which would impact its financial position.

- i) The Company did not have any Long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- ii) There is no amount required to be transferred, to the Investor Education and Protection Fund by the company

For ASHOK BAIRAGRA AND ASSOCIATES

Chartered Accountants

Firm Reg. No.: 118677W

Digitally signed by MANISH

SHYAMPRAKASH BARDIA

DN: cn=MANISH SHYAMPRAKASH

BARDIA c=IN o=Personal

Manish Bardia

Partner (M.No. 147220)

UDIN: 21147220AAAAAN2909

Place: Mumbai

Date: 18-05-2021



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Chartered Accountants

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ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

The annexure referred to in our Independent Auditor's Report to the member of Suhani Mall Management Company Private Limited for the year ended march 31st, March 2021.

- 1) In respect of the Company's fixed assets:
 - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b. The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
 - c. The title deeds of immovable properties are held in the name of the company.
- 2) Since no inventories are maintained by the company, the said clause is not applicable.
- 3) The Company has granted unsecured loans to companies covered in the Register maintained under section 189 of the Act.
 - a. the terms and conditions of the grant of such loans are not prejudicial to the company's interest;
 - b. The schedule of repayment of principal and payment of interest has been stipulated and the receipts or repayment are as pre stipulation;
 - c. There is no overdue amount remaining outstanding as at the year end.
- 4) In our opinion and according to the information and explanations given to us, 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, as applicable.
- 5) The Company has not accepted any deposits from the public and 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 Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.



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- 7) According to information and explanations given to us and on the basis of our examination of the books of account, and records:
- a. the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities.
 - b. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2021 for a period of more than six months from the date on when they become payable.
 - c. According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks and further company has not issued any debentures. Hence reporting under clause 3 (viii) of the Order is not applicable to the Company.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, the 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) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.



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- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment of shares during the year under review.
- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For ASHOK BAIRAGRA AND ASSOCIATES

Chartered Accountants

Firm Reg. No.: 118677W

Digitally signed by MANISH
SHYAMPRAKASH BARDIA
DN: cn=MANISH
SHYAMPRAKASH BARDIA c=IN
o=Personal

Manish Bardia

Partner (M.No. 147220)

UDIN: 21147220AAAAAN2909

Place: Mumbai

Date: 18-05-2021

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED CIN:U45200MH2005PTC156837 Balance sheet (All amounts in INR (in Lakhs) , unless otherwise stated)			
	Notes	31 March 2021	31 March 2020
ASSETS			
<u>Non-current assets</u>			
Property, plant and equipment	3	3,390.48	3,524.62
Financial assets			
i . Investments	4(a)	-	1,968.93
ii. Other financial assets	4(c)	-	18.75
Deferred tax assets (net)		119.32	-
Total non-current assets		3,509.80	5,512.30
<u>Current assets</u>			
Financial assets			
i . Loans	4(b)	2,525.02	2,525.02
ii. Trade receivables	4(d)	202.81	93.84
iii. Cash and cash equivalents	4(e)	41.30	202.92
iv . Investments			
Current tax assets (net)			
Other current assets	5	83.57	114.34
Total current assets		2,852.70	2,936.12
Total assets		6,362.50	8,448.42
EQUITY AND LIABILITIES			
<u>Equity</u>			
Equity share capital	6(a)	98.23	98.23
<u>Other equity</u>			
Reserves and Surplus	6(b)	660.52	1,940.74
Other reserves	6(c)	-	465.66
Total equity		758.75	2,504.63
<u>LIABILITIES</u>			
<u>Non-current liabilities</u>			
Financial liabilities			
i. Borrowings	7(a)	-	-
ii. Other financial liabilities	7(c)	682.99	671.52
Deferred tax liabilities		-	39.86
Other non-current liabilities			
Other Non-current liabilities	8	107.39	100.44
Total non-current liabilities		790.38	811.82
<u>Current liabilities</u>			
Financial liabilities			
i. Borrowings	7(a)	13.29	251.18
ii. Trade payables	7(b)	25.92	24.56
iii. Other financial liabilities	7(c)	22.31	46.02
Provisions	9	0.60	13.21
Current tax liabilities (net)			
Other current liabilities	8	4,751.25	4,797.01
Total current liabilities		4,813.37	5,131.98
Total liabilities		5,603.75	5,943.80
Total equities and liabilities		6,362.50	8,448.43
The above balance sheet should be read in conjunction with the accompanying notes. The Notes referred above form an integral part of the Balance Sheet Auditors' Report As per our Report of even date attached			
For ASHOK BAIRAGRA & ASSOCIATES Chartered Accountants Firm Reg. No.: 118677W Digitally signed by MANISH SHYAMPRAKASH BARDIA DN: cn=MANISH SHYAMPRAKASH BARDIA c=IN o=Personal		For and on behalf of the Board of Directors <div> Digitally signed by DINESH SUDAM SAKHARE DINESH SUDAM SAKHARE Dinesh S Sakhare Director DIN:07140192 Place : Mumbai Dated 18th May 2021 </div> <div> Digitally signed by VIJAI SINGH DUGAR VIJAI SINGH DUGAR Vijai Singh Dugar Director DIN :06463399 Place : Mumbai Dated 18th May 2021 </div>	
Manish Bardia Partner Membership No. : 147220 UDIN: 21147220AAAAAN2909 Place: Mumbai Dated 18th May 2021			

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED
CIN:U45200MH2005PTC156837
Statement of profit and loss

(All amounts in INR , unless otherwise stated)

	Notes	Year ended 31 March, 2021	Year ended 31 March, 2020
Revenue from operations	10	421.23	473.21
Other income	11	2.13	7.07
Total Income		423.36	480.28
Expenses			
Depreciation and amortisation expense	12	134.16	134.15
Other expenses	13	35.37	37.13
Finance costs	14	190.99	120.65
Total expenses		360.52	291.93
Profit before exceptional items and tax		62.84	188.35
Exceptional items			
Profit before tax		62.84	188.35
Income tax expense			
-Current tax		-	-
-Deferred tax		(2.57)	40.50
Total tax expense		(2.57)	40.50
Profit for the year		65.41	147.85
Other comprehensive income			
<i>Items that will not be reclassified to profit or loss</i>			
Equity instruments through other comprehensive income		(1,967.90)	(440.24)
<i>Income Tax relating to items that will not be reclassified to profit & loss Account</i>			
Equity instruments through other comprehensive income		156.61	119.65
Other comprehensive income for the year, net of tax		(1,811.29)	(320.59)
Total comprehensive income for the year		(1,745.88)	(172.74)
Earnings per equity share for profit from continuing operation attributable to owners of company			
Basic earnings per share	20	6.66	15.05
Diluted earnings per share	20	6.66	15.05

The above statement of profit and loss should be read in conjunction with the accompanying notes.

The Notes referred above form an integral part of the Balance Sheet

Auditors' Report

As per our Report of even date attached

For ASHOK BAIRAGRA & ASSOCIATES

Chartered Accountants

Firm Reg. No.: 118677W

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SHYAMPRAKASH BARDIA
DN: cn=MANISH SHYAMPRAKASH
BARDIA c=IN o=Personal

Manish Bardia

Partner

Membership No. : 147220

UDIN: 21147220AAAAAN2909

Place: Mumbai

Dated 18th May 2021

For and on behalf of the Board of Directors

 DINESH
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Digitally signed by
DINESH
SUDAM
SAKHARE

Dinesh S Sakhare

Director

DIN:07140192

Place : Mumbai

Dated 18th May 2021

 VIJAI
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DUGAR
Digitally signed by
VIJAI SINGH
DUGAR

Vijai Singh Dugar

Director

DIN :06463399

Place : Mumbai

Dated 18th May 2021

Cash flow statement

	Note	Year ended 31 March 2021	Year ended 31 March 2020
A Cash Flow from operating activities			
Profit before income tax including discontinued operations		62.84	188.37
Adjustments for			
Add:			
Depreciation and amortisation expenses	12	134.16	134.14
Finance costs	14	190.99	120.66
Less:			
Interest received	11	(2.13)	(5.48)
		385.86	436.08
Change in operating assets and liabilities			
(Increase)/decrease in trade receivables	4(d)	(108.97)	(57.83)
(Increase)/decrease in other financial assets	4(c)	18.75	(1.18)
(Increase)/decrease in other current assets	5	30.77	(548.51)
Increase/(decrease) in trade payables	7(b)	1.37	10.83
Increase/(decrease) in other financial liabilities	7(c)	(12.24)	348.82
Increase/(decrease) in provisions	9	(12.61)	13.22
Increase/(decrease) in other current liabilities	8	(45.76)	(81.05)
Increase/(decrease) in other non current liabilities	8	6.94	89.30
Cash generated from operations			
Income taxes paid			
Net cash inflow from operating activities		264.11	209.68
B Cash flow from investing activities:			
Proceeds from sale of investments	11	1.03	1.60
Interest received	11	2.13	5.48
Net cash outflow from investing activities		3.16	7.08
C Cash flow from financing activities			
Short term borrowings	7(a)	(237.90)	100.92
Interest paid	14	(190.99)	(120.66)
Net cash inflow (outflow) from financing activities		(428.89)	(19.74)
Net increase/(decrease) in cash and cash equivalents		(161.62)	197.02
Add: Cash and cash equivalents at the beginning of the financial year		202.92	5.90
Cash and cash equivalents at the end of the year		41.30	202.92
Reconciliation of Cash Flow statements as per the cash flow statement			
Cash Flow statement as per above comprises of the following		31 March 2021	31 March 2020
Cash and cash equivalents		41.30	202.93
Balances as per statement of cash flows		41.30	202.93

The above statement of cash flows should be read in conjunction with the accompanying notes.

The Notes referred above form an integral part of the Balance Sheet

Auditors' Report

As per our Report of even date attached

For ASHOK BAIRAGRA & ASSOCIATES

Chartered Accountants

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Manish Bardia

Partner

Membership No. : 147220

UDIN: 21147220AAAAAN2909

Place: Mumbai

Dated 18th May 2021

For and on behalf of the Board of Directors

DINESH Digitally
SUDAM signed by
SAKHA DINESH
RE SUDAM
SAKHARE

Dinesh S Sakhare

Director

DIN:07140192

Place : Mumbai

Dated 18th May 2021

VIJAI Digitally
SINGH signed by
DUGAR VIJAI SINGH
DUGAR

Vijai Singh Dugar

Director

DIN :06463399

Place : Mumbai

Dated 18th May 2021

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED**Statement of changes in equity**

(All amounts in INR (In Lakhs), unless otherwise stated)

(A) Equity share capital

	No of Equity Share	Amount
As at 1 April 2019	9,82,301	98.23
Changes in equity share capital	-	-
As at 31 March 2020	9,82,301	98.23
Changes in equity share capital	-	-
As at 31 March 2021	9,82,301	98.23

(B) Other equity

	Reserves and Surplus		Other Reserves
	Securities premium reserve	Retained earnings	FVOCI- equity investments
Balance as at 1st April 2019	2,236.30	(169.98)	786.25
Profit for the period		147.86	
INDAS-116 Adjustment		(273.44)	
Other Comprehensive Income	-		(320.59)
Total comprehensive income for the years	2,236.30	(295.56)	465.66
Dividend paid	-	-	
Balance as at 31 March 2020	2,236.30	(295.56)	465.66
Balance as at 1st April 2020	2,236.30	(295.56)	465.66
Profit for the period	-	65.41	
Less Transfer from P&L/OCI	-	(1,345.63)	1,345.63
Other Comprehensive Income	-	-	(1,811.29)
Total comprehensive income for the years	2,236.30	(1,575.78)	-
Dividend paid	-	-	
Balance as at 31 March 2021	2,236.30	(1,575.78)	-

For ASHOK BAIRAGRA & ASSOCIATES

Chartered Accountants

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Manish Bardia

Partner

Membership No. : 147220

Place: Mumbai

For and on behalf of the Board of Directors

VIJAI SINGH Digitally signed
 DUGAR by VIJAI SINGH
 DUGAR

Vijai Singh Dugar

Director

DIN :06463399

Place: Mumbai

DINESH Digitally signed
 SUDAM by DINESH
 SAKHARE SUDAM
 SAKHARE

Dinesh S Sakhare

Director

DIN:07140192

Place: Mumbai

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED							
<i>Notes to financial statements</i>							
(All amounts in INR (in Lakhs) , unless otherwise stated)							
Note 3: Property, plant and equipment							
	Building	Lifts & Escalators	Electrical Installations and Equipment	Air Conditioners & Chiller Plant	Computer hardware	Right to use	Total
Year ended 31 March 2020							
Opening gross carrying amount	3,474.98	104.15	0.07	302.06	0.25	-	3,881.51
Additions						261.34	261.34
Reversal of amount not to be paid							-
Closing gross carrying amount	3,474.98	104.15	0.07	302.06	0.25	261.34	4,142.85
Accumulated depreciation and impairment							
Opening accumulated depreciation	232.06	64.61	-	187.38	-		484.05
Depreciation charge during the year	57.45	16.16	-	46.85		13.70	134.16
Impairment loss (note __)							
Disposals							
Closing accumulated depreciation and impairment	289.51	80.77	-	234.23	-	13.70	618.21
Net carrying amount	3,185.47	23.38	0.07	67.83	0.25	247.64	3,524.64
Year ended 31 March 2021							
Opening gross carrying amount	3,474.98	104.15	0.07	302.06	0.25	261.34	4,142.85
Additions							-
Reversal of amount not to be paid							-
Closing gross carrying amount	3,474.98	104.15	0.07	302.06	0.25	261.34	4,142.85
Accumulated depreciation and impairment							
Opening accumulated depreciation	289.51	80.77	-	234.23	-	13.70	618.21
Depreciation charge during the year	57.45	16.16	-	46.85	-	13.70	134.16
Impairment loss (note __)							
Disposals							
Closing accumulated depreciation and impairment	346.96	96.93	-	281.08	-	27.40	752.37
Net carrying amount	3,128.02	7.22	0.07	20.98	0.25	233.94	3,390.48

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED				
Notes to financial statements				
(All amounts in INR (in Lakhs) , unless otherwise stated)				
Note 4: Financial assets				
Note 4(a)Investments				
	31 March 2021		31 March 2020	
	Non-current		Non-current	
Investment in unquoted equity shares				
Unquoted				
Nil (31st March 2020 : 98094) shares of Acute Realty Private Limited		-		573.43
Nil (31st March 2020:33582) shares of Nishta Mall Management Co.Pvt.Ltd.		-		654.28
Nil (31st March 2020 : 2000000) shares of Precision Realty Developers Private Limited		-		167.00
Nil (31st March 2020 :87272) shares of Unique Malls Private Limited		-		574.21
Total		-		1,968.93
Total Investments				
Aggregate amount of unquoted investments		-		1,968.93
Aggregate amount of impairment in the value of investments		-		(440.24)
Note 4(b) Loans				
	31 March 2021		31 March 2020	
	Current	Non-current	Current	Non-current
Security and other deposits	25.02	-	25.02	-
Loans repayable on demand	2,500.00	-	2,500.00	-
Total loans	2,525.02	-	2,525.02	-
Note 4(c) Other financial assets				
	31 March 2021		31 March 2020	
	Current	Non-Current	Current	Non-current
Bank deposits with more than 12 months maturity	-	-		18.75
Total other financial assets	-	-		18.75
Note 4(d) Trade receivables				
	31 March 2021		31 March 2020	
Trade receivables		202.81		93.84
Less: Allowance for doubtful debts		-		-
Total receivables		202.81		93.84
Breakup of securities details				
	31 March 2021		31 March 2020	
Secured, considered good		202.81		93.84
Unsecured, considered good		-		-
Doubtful		-		-
Total		202.81		93.84
Less: Allowance for doubtful debts		-		-
Total trade receivables		202.81		93.84
Note 4(e) Cash and cash equivalents				
	31 March 2021		31 March 2020	
Balances with banks				
- in current accounts		41.30		202.92
Cash on hand		-		-
Total cash and cash equivalents		41.30		202.92
Note 5: Other assets				
	31 March 2021		31 March 2020	
	Current	Non-current	Current	Non-current
Balances with statutory authorities				
Income tax receivable(Net of provision)	69.10	-	88.64	-
Prepaid expenses	9.76	-	20.99	-
Other receivables	4.71	-	4.71	-
Total other assets	83.57	-	114.34	-
Note 6: Equity share capital and other equity				
6(a) Equity share capital				
Authorised equity share capital				
	Number of shares		Amount	
As at 31 March 2020	1,00,000		10.00	
As at 31 March 2021	1,00,000		10.00	
Issued, Subscribed and Paid up capital				
	Number of shares		Amount	
As at 31 March 2020	9,82,301		98.23	
As at 31 March 2021	9,82,301		98.23	
(i) Movements in equity share capital				
	Number of shares		Eq. share capital (In INR par value)	
As at 31 March 2020	9,82,301		10	
As at 31 March 2021	9,82,301		10	

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED**Notes to financial statements**

(All amounts in INR (in Lakhs) , unless otherwise stated)

Terms and rights attached to equity shares

The Company has only one class of equity shares having a par value of INR 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in ensuing Annual General Meeting except in case of interim dividend. In the event of liquidation of the Company, the shareholders will be eligible to receive remaining assets of the Company, after distribution of all preferential amounts, in proportion to their shareholding.

(ii) Shares of the company held by holding/ultimate holding company

	31 March 2021	31 March 2020
Future Market Networks Limited	8.48	8.48

(iii) Details of shareholders holding more than 5% shares in the company

	31 March 2021		31 March 2020	
	Number of shares	% holding	Number of shares	% holding
Future Market Networks Limited	8,47,356	86.26%	8,47,356	86.26%
SBPL Infrastructure Ltd	91,479	9.31%	91,479	9.31%

6(b) Reserve and surplus

	31 March 2021	31 March 2020
Securities premium reserve	2,236.30	2,236.30
Retained earnings	(1,575.78)	(295.56)
Total reserves and surplus	660.52	1,940.74

(i) Securities premium reserve

	31 March 2021	31 March 2020
Opening balance	2,236.30	2,236.30
Closing Balance	2,236.30	2,236.30

(ii) Retained earnings

	31 March 2021	31 March 2020
Opening balance	(295.56)	(169.98)
Add: profit for the year	65.41	147.86
Transition impact of IndAS 116, net of tax	-	(273.44)
Less Transfer from OCI	(1,345.63)	-
Closing Balance	(1,575.78)	(295.56)

6(c) other reserves

	31 March 2021	31 March 2020
<u>Change in fair value of FVOCI equity instruments</u>		
Opening Balance	465.66	786.25
Change in fair value of FVOCI during the year	(1,967.90)	(440.24)
Deffered tax (Fair Value)	156.61	119.65
Less transfer to Profit & Loss Account	1,345.63	-
Closing Balance	-	465.66

Note 7: Financial liabilities**7(a) Borrowings****Current borrowings**

	31 March 2021	31 March 2020
Unsecured		
Loans & Advances from related party	26.62	284.29
Loans & Advances from Others	-	-
Total current borrowings	26.62	284.29
Less: Interest accrued (included in note 7(c))	13.33	33.11
Current borrowings (as per balance sheet)	13.29	251.18

7(b) Trade payables

	31 March 2021	31 March 2020
Trade payables	25.92	24.56
Total trade payables	25.92	24.56

Enterprises as defined under MSMED Act, 2006.

*The Company has not received any information regarding the status under the Micro, Small and Medium Enterprise Development (MSMED) Act, 2006 and hence disclosures as required under section 22 of the Micro, Small and Medium Enterprise Development (MSMED) Act regarding below mentioned details have not been given.

(a) Amount due and outstanding to suppliers as at the end of the accounting year

(b) Interest paid during the year;

(c) Interest payable at the end of the accounting year; and

(d) Interest accrued and unpaid at the end of the accounting year

7(c) Other financial liabilities

	31 March 2021		31 March 2020	
	Current	Non-current	Current	Non-current
Security Deposits	-	55.06	-	58.34
Lease Liability	8.98	627.93	12.91	613.18
Interest accrued but not due	13.33	-	33.11	-
Total other current financial liabilities	22.31	682.99	46.02	671.52

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED
Notes to financial statements

(All amounts in INR (in Lakhs) , unless otherwise stated)

Note 8: Other liabilities

	31 March 2021		31 March 2020	
	Current	Non-current	Current	Non-current
Advances from Customer	4,726.88	-	4,776.87	-
Statutory dues	11.06	-	6.82	-
Deferred Rent Income	13.31	107.39	13.32	100.44
Total other liabilities	4,751.25	107.39	4,797.01	100.44

Note 9: Provisions

	31 March 2021		31 March 2020	
	Current	Non-current	Current	Non-current
Provision for Expenses	0.60	-	13.21	-
Provisions	0.60	-	13.21	-

Note 10: Revenue from operations

	31 March 2021	31 March 2020
Leave and Licence	386.23	473.21
Management Consulting	35.00	-
Revenue from operations	421.23	473.21

Note 11: Other income

	31 March 2021	31 March 2020
Interest income	2.13	5.47
Profit on sale of Investment	-	1.60
Total other income	2.13	7.07

Note 12: Depreciation and amortisation expense

	31 March 2021	31 March 2020
Depreciation on Property, plant and equipment	134.16	134.15
Depreciation and amortisation expense	134.16	134.15

Note 13: Other expenses

	31 March 2021	31 March 2020
Audit Fees	0.60	0.72
Director Setting Fees	1.20	1.20
Insurance Charges	2.79	1.62
Legal and Professional Fees	6.19	1.47
Rates & Taxes	19.42	19.64
Others Expenses	5.17	12.48
Total	35.37	37.13

Note 13 (i): Details of payments to auditors

	31 March 2021	31 March 2020
Payment to auditors		
Statutory auditors		
Audit fees	0.60	0.60
Total	0.60	0.60

Note 14: Finance costs

	31 March 2021	31 March 2020
Interest on borrowings	120.91	51.37
Interest Expenses -Lease liability	70.04	69.11
Bank charges	0.04	0.17
Total	190.99	120.65

Note 15: Current and deferred tax
15(a) Statement of profit and loss:

	31 March 2021	31 March 2020
(a) Income tax expense		
<u>Current tax</u>		
Current tax on profits for the year	-	-
Total current tax (expense)/Saving	-	-
<u>Deferred tax</u>		
Decrease (increase) in deferred tax assets	(16.39)	-
(Decrease) increase in deferred tax liabilities	(142.78)	-
Total deferred tax expense/(benefit)	(159.17)	-
Income tax expense	(159.17)	-

15(b) The reconciliation between the statutory income tax rate applicable to the Company and the effective income tax rate of the Company is as follows :

	31 March 2021	31 March 2020
Profit Before Tax	62.84	188.35
Tax as per Statutory tax rate	15.82	47.40
<i>Differences due to:</i>		
Expenses(Net) not deductible/allowed for tax purposes	6.14	-
Carry forward losses of earlier years	(14.87)	6.90
Income tax Expenses	(2.57)	40.50

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED
Notes to financial statements

(All amounts in INR (in Lakhs) , unless otherwise stated)

15(c) Deferred tax liabilities (net)

	31 March 2021	31 March 2020
Deferred tax liabilities		
Property, plant and equipment	419.74	406.73
Fair Valuation of Security Deposit	31.45	30.63
Fair Valuation of Investment	-	156.61
Total deferred tax liabilities	451.19	593.97
Deferred tax assets		
Carry Forward Losses and Unabsorbed Depreciation	446.65	430.37
Interest Expenses on fair valuation of security Deposit	30.38	28.63
Lease Liability	93.46	95.10
Total deferred tax assets	570.49	554.10
Total deferred tax assets (Liability)	119.30	(39.87)

15(d) Movement in deferred (tax liabilities)/assets	31 March 2020	(Charged)/credited:		
		- to profit or loss	- to other comprehensive income	31 March 2021
Carry forward losses & Unabsorbed depreciation	430.37	16.28		446.65
Property plant and equipment	(406.73)	(13.01)		(419.74)
Fair Valuation of Security Deposit	(30.63)	(0.82)		(31.45)
Fair Valuation of Investment	(156.61)	-	156.61	-
Interest Expenses on fair valuation of security Deposit	28.63	1.75		30.38
Lease Liability	95.10	(1.64)		93.46
Total	(39.87)	2.56	156.61	119.30

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED

Notes to financial statements

(All amounts in INR (in Lakhs) , unless otherwise stated)

Note 16: Fair value measurements**16(a) Financial instruments by category**

	31 March 2021		31 March 2020	
	FVOCI	Amortised cost	FVOCI	Amortised cost
Financial assets				
i . Investments	-		1,969	
ii . Loans	-	2,525.02	-	2,525.02
iii. Trade receivables	-	202.81	-	93.84
iv. Cash and cash equivalents	-	41.30	-	202.92
v. Other financial assets	-	-	-	18.75
Total financial assets	-	2,769.13	1,968.93	2,840.53
Financial liabilities				
i. Borrowings	-	13.29	-	251.18
ii. Trade payables	-	25.92	-	24.56
iii. Other financial liabilities	-	705.30	-	717.54
Total financial liabilities	-	744.51	-	993.28

16(b) Fair value hierarchy

No financial instruments are recognised and measured at fair value for which fair values are determined using the judgements and estimates.

All Financial Assets and liabilities which are measured at Level 3 which are amortised cost for which the fair values are disclosed

During the year there are no financial instruments which are measured at Level 1 and Level 2 category.

The fair value of financial instruments referred above have been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active market for identical assets or liabilities (level 1 measurements) and lowest priority to unobservable inputs (level 3 measurements). The categories used are as follows :

Level 1: This hierarchy includes financial instruments measured using quoted prices.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

There are no transfers between the levels during the year.

Valuation processes :

For level 3 financial instruments the fair values have been determined based on present values and the discount rates used were adjusted for counterparty or own credit risk.

The carrying amounts of all financial assets & liability are considered to be the same as their fair values.

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED*Notes to financial statements**(All amounts in INR (in Lakhs) , unless otherwise stated)**This note is enclosed end of all note***Note 17: Financial risk management**

The Company's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company has constituted a Risk Management Committee, which is responsible for developing and monitoring the Company's risk management policies. The key risks and mitigating actions are also placed before the Audit Committee of the Company. The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The Risk Management Committee of the Company is supported by the Finance team and experts of respective business divisions that provides assurance that the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. The activities are designed to:

- protect the Company's financial results and position from financial risks
- maintain market risks within acceptable parameters, while optimising returns; and
- protect the Company's financial investments, while maximising returns.

The Treasury department is responsible to maximise the return on companies internally generated funds.

A.Management of Liquidity Risk:

Liquidity risk is the risk that the company will face in meeting its obligations associated with its financial liabilities. The company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions. A material and sustained shortfall in our cash flow could undermine the company's credit rating and impair investor confidence.

The following table shows the maturity analysis of the company's financial liabilities based on contractually agreed undiscounted cash flows as at the balancesheet date:

	Less Than 1 Year	1 to 5 Year	More Than 5 Years	Total	Carrying amount
As at 31st March 2021					
Borrowings	13.29		-	13.29	13.29
Trade payables	25.92	-	-	25.92	25.92
Other liabilities	22.31	682.99		705.30	705.30
As at 31st March 2020					
Borrowings	251.18		-	251.18	251.18
Trade payables	24.56	-	-	24.56	24.56
Other liabilities	46.02	671.52		717.54	717.54

B.Management of Market risks

Market risks comprises of:

- price risk; and
- interest rate risk

The company does not designate any fixed rate financial assets as fair value through profit and loss nor at fair value through OCI. Therefore company is not exposed to any interest rate risks. Similarly company does not have any financial instrument which is exposed to change in price.

C.Management of Credit Risks

Credit risk is the risk of financial loss to the company if a customer or counter-party fails to meet its contractual Obligations.

Trade receivables

Concentrations of credit risk with respect to trade receivables are limited, due to the company's customer base being large and diverse and also on account of member's deposits kept by the company as collateral which can be utilised in case of member default. All trade receivables are reviewed and assessed for default on a quarterly basis.

Our historical experience of collecting receivables, supported by the level of default, is that credit risk is low.

Company is not exposed to any other credit risks

D.Capital Management

The company considers the following components of its Balance Sheet to be managed capital:

Total equity as shown in the balance sheet includes retained profit and share capital.

The company aim to manages its capital efficiently so as to safeguard its ability to continue as a going concern and to optimise returns to our shareholders. The capital structure of the company is based on management's judgement of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. We consider the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the company may adjust the amount of dividends paid to shareholders, return capital to shareholders or issue new shares.

The company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain investor, creditors and market confidence and to sustain future development and growth of its business. The company will take appropriate steps in order to maintain, or if necessary adjust, its capital structure. company is not subject to financial covenants in any of its significant financing agreements.

The management monitors the return on capital as well as the level of dividends to shareholders.

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED*Notes to financial statements**(All amounts in INR (in Lakhs) , unless otherwise stated)***Note 18: Related party transactions**

In compliance with Ind AS 24 - "Related Party Disclosures", as notified under Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 the required disclosures are given in the table below:

(a) Name of related parties and related parties relationship

Related Parties	Nature of relation ship	
	31-Mar-21	31-Mar-20
Future Market Networks Limited	Holding Company	Holding Company
Vijai Singh Dugar	Director	Director
Dinesh S Sakhare	Director	Director

Note 19: Related party transactions

(c).The Following transactions were carried out with the Related Parties in the ordinary course of business.

Sr. No.	Nature of Transaction	For the year ended 31 March 2021	For the year ended 31 March 2020
		Holding Company	Holding Company
1	Loan Taken	49.00	253.30
2	Loan repaid	320.00	-
3	Interest paid (net of TDS)	13.33	31.00
	<u>Balance outstanding at the end of the year</u>		
	Payable(Receivable)	26.62	284.29

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED*Notes to financial statements*

(All amounts in INR(In Lakhs) ,unless otherwise stated)

Note 20: Earnings per share

	31 March 2021	31 March 2020
(a) <i>Basic and diluted earnings per share</i>		
Profit attributable to the equity holders of the company	65.41	147.85
Total basic and Diluted earnings per share attributable to the equity holders of the company(in INR)	6.66	15.05
(b) Weighted average number of shares used as the denominator		
	31 March 2021 No. of shares	31 March 2020 No. of shares
Weighted average number of equity shares used as the denominator in calculating basic and diluted earnings per share	9,82,301	9,82,301

Note no. 21 ASSETS PLEDGE AS SECURITY

There is no assests is pledged as security

Note 22: Contingent Liabiltiy and Commitments Rs. Nil (2020: Nil)

SUHANI MALL MANAGEMENT COMPANY PRIVATE LIMITED

Notes to financial statements

(All amounts in INR (In Lakhs), unless otherwise stated)

Note 23: Offsetting financial assets and financial liabilities

The following table presents the recognised financial instruments that are offset and other similar agreements but not offset, as at 31 March 2021 and 31 March 2020. The column 'net amount' shows the impact on the group's balance sheet if all set-off rights were exercised.

	Effects of offsetting on the balance sheet			Related amounts not offset	
	Gross amounts	Gross amounts set off in the balance sheet	Net amounts presented in the balance sheet	Financial instrument collateral	Net amount
31-Mar-21					
Financial assets					
i . Investments	-	-	-	-	-
ii . Loans	2,525.02	-	2,525.02	-	2,525.02
iii. Trade receivables	202.81	-	202.81	-	202.81
iv. Cash and cash equivalents	41.30	-	41.30	-	41.30
v. Other financial assets	-	-	-	-	-
Total	2,769.13	-	2,769.13	-	2,769.13
Financial liabilities					
i. Borrowings	13.29	-	13.29	-	13.29
ii. Trade payables	25.92	-	25.92	-	25.92
iii. Other financial liabilities	705.30	-	705.30	-	705.30
Total	744.51	-	744.51	-	744.51
31-Mar-20					
Financial assets					
i . Investments	1,968.93	-	1,968.93	-	1,968.93
ii . Loans	2,525.02	-	2,525.02	-	2,525.02
iii. Trade receivables	93.84	-	93.84	-	93.84
iv. Cash and cash equivalents	202.92	-	202.92	-	202.92
v. Other financial assets	18.75	-	18.75	-	18.75
Total	4,809.46	-	4,809.46	-	4,809.46
Financial liabilities					
i. Borrowings	251.18	-	251.18	-	251.18
ii. Trade payables	24.56	-	24.56	-	24.56
iii. Other financial liabilities	717.54	-	717.54	-	717.54
Total	993.28	-	993.28	-	993.28

Note 24 : Previous Year Comparatives:

Previous Year figures have been regrouped, recast and reclassified where ever necessary to confirm to current year's presentation.

For ASHOK BAIRAGRA & ASSOCIATES

Chartered Accountants

Firm Reg. No.: 118677W

Digitally signed by MANISH
SHYAMPRAKASH BARDIA
DN: cn=MANISH SHYAMPRAKASH
BARDIA c=IN o=Personal

Manish Bardia

Partner

Membership No. : 147220

UDIN: 21147220AAAAAN2909

Place : Mumbai

Dated 18th May 2021

For and on behalf of the Board of Directors

VIJAI SINGH DUGAR
Digitally signed by
VIJAI SINGH DUGAR

Vijai Singh Dugar

Director

DIN :06463399

Place : Mumbai

Dated 18th May 2021

DINESH SUDAM SAKHARE
Digitally signed by
DINESH SUDAM SAKHARE

Dinesh S Sakhare

Director

DIN:07140192

Place : Mumbai

Dated 18th May 2021