



Superhouse Limited

(A Government of India recognized Export Trading House)
Regd. Office: 150 Feet Road, Jajmau, Kanpur-208010 (India)
CIN: L24231UP1980PLC004910 Tel: 9956040004
email: share@superhouse.in url: http://www.superhouse.in

SHL/UFR/2022

14th February, 2022

The Stock Exchange, Mumbai,
Phiroze Jeejeebhoy Towers
Dalal Street,
MUMBAI-400001

National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East)
MUMBAI-400051

Script Code: 523283

Scrip Code: SUPERHOUSE

Sub:- Submission of Standalone and Consolidated Unaudited Financial Results, Segment wise Revenue, Results, Assets and Liabilities for the quarter and nine months ended December, 31, 2021.

Dear Sir,

Pursuant to regulation 30 and regulation 33 of SEBI (LODR) Regulations, 2015 we have to submit as under :-

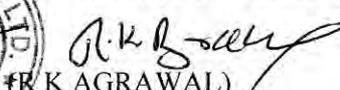
1. At the meeting of board of directors of the company held on Monday the 14th February, 2022 the Standalone and Consolidated Unaudited Financial Results of the company for the quarter and nine months ended December, 31, 2021, as recommended by the Audit Committee, were approved.
2. The undermentioned documents are attached herewith for your records:-
 - a. Statement of Standalone and Consolidated Unaudited Financial Results, Segment wise Revenue, Results, Assets and Liabilities for the quarter and nine months ended December, 31st, 2021.
 - b. Independent Auditor's Report on Quarterly Standalone and Consolidated Financial Results of the company.

The board meeting was commenced at 14.00 P.M. and concluded at 14.50 P.M.

We request you to take the above on record.

Thanking you,

Yours faithfully,
For SUPERHOUSE LIMITED


(R. K. AGRAWAL)
Company Secretary
Encl As above



Superhouse Limited

Registered Office : 150 Feet Road, Jajmau, Kanpur.

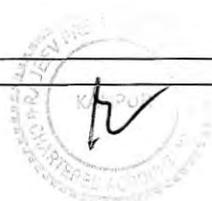
CIN: L24231UP1980PLC004910 Website: www.superhouse.in Email: share@superhouse.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

		(Rs. In Lacs except earning per share data)					
S.No.	Particulars	STANDALONE					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Revenue from operations						
	a) Sales/Income from operations	13,031.42	13,555.82	13,384.24	38,573.31	30,184.98	43,728.67
	b) Other Operating Income	536.98	438.87	341.62	1,324.25	1,096.28	1,667.17
	Total Revenue from Operation	13,568.40	13,994.69	13,725.86	39,897.56	31,281.26	45,395.84
2.	Other Income	111.61	247.80	155.06	572.52	428.59	627.10
3.	Total Income (1+2)	13,680.01	14,242.49	13,880.92	40,470.08	31,709.85	46,022.94
4.	Expenses :						
	a) Cost of material consumed	7,703.19	7,889.34	7,225.59	23,102.48	16,210.13	22,915.00
	b) Purchase of stock-in-trade	831.94	849.73	932.65	2,528.51	1,718.82	2,569.60
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	(1,214.14)	(688.70)	(82.47)	(3,126.50)	(192.38)	1,398.75
	d) Employee benefits expense	1,104.54	1,028.15	928.27	3,122.15	2,359.94	3,236.83
	e) Finance Cost	330.97	165.33	225.68	653.28	775.72	971.14
	f) Depreciation and amortisation expense	356.33	363.55	361.29	1,056.32	1,097.57	1,440.22
	g) Power and Fuel	373.07	419.54	372.33	1,141.63	927.36	1,312.31
	h) Other expenses	3,309.47	3,342.62	2,851.91	9,163.14	6,745.12	9,687.19
	Total expenses	12,795.37	13,369.56	12,815.25	37,641.01	29,642.28	43,531.04
5.	Profit before exceptional items and tax (3-4)	884.64	872.93	1,065.67	2,829.07	2,067.57	2,491.90
6.	Exceptional Items (Refer note no. 5)	-	-	-	382.21	-	-
7.	Profit Before Tax (5-6)	884.64	872.93	1,065.67	2,446.86	2,067.57	2,491.90
8.	Tax Expenses:						
	a) Current Tax	236.00	241.00	277.00	737.00	422.86	514.25
	b) Deferred Tax	13.66	7.90	(2.00)	(46.55)	30.50	13.96
9.	Net Profit After Tax (7-8)	634.98	624.03	790.67	1,756.41	1,614.21	1,963.69
10.	Other Comprehensive Income:						
	a) Items that will not be re-classified to the Statement of Profit & Loss						
	i) Re-measurements of defined employees benefit plans	6.64	(24.20)	33.41	(3.79)	39.86	61.51
	ii) Deferred tax related on items that will not reclassified to profit or loss	(1.65)	6.07	(8.21)	0.95	(10.36)	(15.99)
	b) Items that will be re-classified to the Statement of Profit & Loss	-	-	-	-	-	-
	Total Other Comprehensive Income	4.99	(18.13)	25.20	(2.84)	29.50	45.52
11.	Total comprehensive income for the period (9+10)	639.97	605.90	815.87	1,753.57	1,643.71	2,009.21
12.	Paid-up equity share capital (face value of Rs. 10/-each)	1,102.50	1,102.50	1,102.50	1,102.50	1,102.50	1,102.50
13.	Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	31,912.29
14.	Earning per equity share of Rs. 10/- each (Not annualised)						
	a) Basic	5.76	5.66	7.17	15.93	14.64	17.81
	b) Diluted	5.76	5.66	7.17	15.93	14.64	17.81

Segment wise Revenue, Results, Assets and Liabilities for the Quarter and nine months ended on 31st December, 2021

Particulars	Quarter Ended			Nine Months Ended		Year Ended	
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1.	Segment Revenue						
	a) Leather & Leather Products	10,968.37	11,253.00	11,842.12	32,568.56	26,815.38	38,159.33
	b) Textile Products	2,711.64	2,989.49	2,038.80	7,901.52	4,894.47	7,863.61
	Total Segment Revenue	13,680.01	14,242.49	13,880.92	40,470.08	31,709.85	46,022.94
	Less: Inter segment revenue	-	-	-	-	-	-
	Income from Operations	13,680.01	14,242.49	13,880.92	40,470.08	31,709.85	46,022.94
2.	Segment Results (Profit before finance cost and tax)						
	a) Leather & Leather Products	931.77	772.40	1,077.21	2,565.77	2,367.36	2,735.61
	b) Textile Products	283.84	265.86	214.14	534.37	475.93	727.43
	Total Profit before finance cost and tax	1,215.61	1,038.26	1,291.35	3,100.14	2,843.29	3,463.04
	Less: Finance Cost	330.97	165.33	225.68	653.28	775.72	971.14
	Profit Before Tax	884.64	872.93	1,065.67	2,446.86	2,067.57	2,491.90
3.	Segment Assets						
	a) Leather & Leather Products	55,070.12	51,950.75	50,914.98	55,070.12	50,914.98	49,363.99
	b) Textile Products	8,831.30	8,754.59	8,960.25	8,831.30	8,960.25	8,826.44
	Total	63,901.42	60,705.34	59,875.23	63,901.42	59,875.23	58,190.43
4.	Segment Liabilities						
	a) Leather & Leather Products	24,952.89	22,115.47	22,415.22	24,952.89	22,415.22	20,898.40
	b) Textile Products	4,290.43	4,461.48	4,810.71	4,290.43	4,810.71	4,277.24
	Total	29,243.32	26,576.95	27,225.93	29,243.32	27,225.93	25,175.64
5.	Capital Employed						
	a) Leather & Leather Products	30,117.23	29,835.28	28,499.76	30,117.23	28,499.76	28,465.59
	b) Textile Products	4,540.87	4,293.11	4,149.54	4,540.87	4,149.54	4,549.20
	Total	34,658.10	34,128.39	32,649.30	34,658.10	32,649.30	33,014.79



Signature

Superhouse Limited

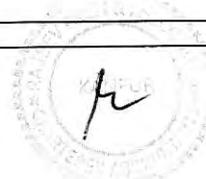
Registered Office : 150 Feet Road, Jajmau, Kanpur.

CIN: L24231UP1980PLC004910 Website: www.superhouse.in Email: share@superhouse.in

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

		(Rs. In Lacs except earning per share data)					
		CONSOLIDATED					
S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Revenue from operations						
	a) Sales/Income from operations	14,991.03	15,957.17	15,405.47	44,787.02	36,080.40	52,007.49
	b) Other Operating Income	536.98	438.87	341.62	1,324.25	1,096.28	1,667.17
	Total Revenue from Operation	15,528.01	16,396.04	15,747.09	46,111.27	37,176.68	53,674.66
2.	Other Income	244.50	300.27	158.81	785.40	560.82	840.91
3.	Total Income (1+2)	15,772.51	16,696.31	15,905.90	46,896.67	37,737.50	54,515.57
4.	Expenses :						
	a) Cost of material consumed	7,703.19	7,889.34	7,225.59	23,102.48	16,210.13	22,915.01
	b) Purchase of stock-in-trade	2,688.31	2,203.82	2,428.48	6,872.19	5,385.19	7,982.02
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	(1,771.12)	(275.76)	(361.39)	(3,360.60)	(112.92)	1,264.04
	d) Employee benefits expense	1,499.84	1,413.91	1,255.38	4,263.88	3,217.60	4,656.04
	e) Finance Cost	388.02	204.45	267.94	780.11	898.94	1,131.86
	f) Depreciation and amortisation expense	367.16	373.87	387.67	1,086.70	1,178.63	1,532.87
	g) Power and Fuel	379.21	425.71	381.70	1,164.86	948.64	1,350.04
	h) Other expenses	3,600.09	3,569.43	3,003.52	9,947.52	7,484.08	10,670.20
	Total expenses	14,854.70	15,804.77	14,588.89	43,857.14	35,210.29	51,502.08
5.	Profit before exceptional items and tax (3-4)	917.81	891.54	1,317.01	3,039.53	2,527.21	3,013.49
6.	Exceptional Items (Refer note no. 5)	-	-	-	382.21	-	-
7.	Profit Before Tax (5-6)	917.81	891.54	1,317.01	2,657.32	2,527.21	3,013.49
8.	Tax Expenses:						
	a) Current Tax	246.46	251.87	297.03	766.57	462.83	559.98
	b) Deferred Tax	13.66	7.90	(2.00)	(46.55)	30.50	13.96
9.	Net Profit After Tax (7-8)	657.69	631.77	1,021.98	1,937.30	2,033.88	2,439.55
10.	Share of Profit of Associates	98.98	177.08	117.05	395.05	223.78	358.43
11.	Profit after tax including share of profit of associates (9+10)	756.67	808.85	1,139.03	2,332.35	2,257.66	2,797.98
12.	Other Comprehensive Income:						
	a) Items that will not be re-classified to the Statement of Profit & Loss						
	i) Re-measurements of defined employees benefit plans	6.64	(24.20)	33.41	(3.79)	39.86	61.51
	ii) Deferred tax related on items that will not reclassified to profit or loss	(1.66)	6.08	(8.21)	0.95	(10.36)	(15.99)
	b) Items that will be re-classified to the Statement of Profit & Loss	-	-	-	-	-	-
	Total Other Comprehensive Income	4.98	(18.12)	25.20	(2.84)	29.50	45.52
13.	Total comprehensive income for the period (11+12)	761.65	790.73	1,164.23	2,329.51	2,287.16	2,843.50
14.	Paid-up equity share capital (face value of Rs. 10/-each)	1,102.50	1,102.50	1,102.50	1,102.50	1,102.50	1,102.50
15.	Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	36,978.32
16.	Earning per equity share of Rs. 10/- each (Not annualised)						
	a) Basic	6.86	7.34	10.33	21.16	20.48	25.38
	b) Diluted	6.86	7.34	10.33	21.16	20.48	25.38

Segment wise Revenue, Results, Assets and Liabilities for the Quarter and nine months ended on 31st December, 2021							
Particulars		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue						
	a) Leather & Leather Products	13,060.87	13,706.82	13,867.10	38,995.15	32,843.03	46,651.96
	b) Textile Products	2,711.64	2,989.49	2,038.80	7,901.52	4,894.47	7,863.61
	Total Segment Revenue	15,772.51	16,696.31	15,905.90	46,896.67	37,737.50	54,515.57
	Less: Inter segment revenue	-	-	-	-	-	-
	Income from Operations	15,772.51	16,696.31	15,905.90	46,896.67	37,737.50	54,515.57
2.	Segment Results (Profit before finance cost and tax)						
	a) Leather & Leather Products	1,021.99	830.13	1,370.81	2,903.06	2,950.22	3,417.92
	b) Textile Products	283.84	265.86	214.14	534.37	475.93	727.43
	Total Profit before finance cost and tax	1,305.83	1,095.99	1,584.95	3,437.43	3,426.15	4,145.35
	Less: Finance Cost	388.02	204.45	267.94	780.11	898.94	1,131.86
	Profit Before Tax	917.81	891.54	1,317.01	2,657.32	2,527.21	3,013.49
3.	Segment Assets						
	a) Leather & Leather Products	69,505.74	62,241.78	60,248.36	69,505.74	60,248.36	58,650.56
	b) Textile Products	8,831.30	8,754.59	8,960.25	8,831.30	8,960.25	8,826.44
	Total	78,337.04	70,996.37	69,208.61	78,337.04	69,208.61	67,477.00
4.	Segment Liabilities						
	a) Leather & Leather Products	32,859.45	26,886.28	26,873.37	32,859.45	26,873.37	25,118.94
	b) Textile Products	4,290.43	4,461.48	4,810.71	4,290.43	4,810.71	4,277.24
	Total	37,149.88	31,347.76	31,684.08	37,149.88	31,684.08	29,396.18
5.	Capital Employed						
	a) Leather & Leather Products	36,646.29	35,355.50	33,374.99	36,646.29	33,374.99	33,531.62
	b) Textile Products	4,540.87	4,293.11	4,149.54	4,540.87	4,149.54	4,549.20
	Total	41,187.16	39,648.61	37,524.53	41,187.16	37,524.53	38,080.82



[Handwritten Signature]

NOTES:-

1. The un-audited IND-AS Financial Results have been reviewed by the Audit Committee and were taken on record and approved by the Board of Directors in their meeting held on 14th February 2022. These results have been subjected to limited reviewed by Statutory auditors of the Company.
2. These financial results have been prepared in accordance with Indian Accounting Standards (IND-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter. The said financial results of the parent company and its subsidiaries (together referred as the "Group") have been prepared in accordance with IND-AS 110 - Consolidated financial statements".
3. The figures for the quarter ended December, 2020/2021 are balancing figures between unaudited figures in respect of nine months ended December 2020/2021 and the published year to date figures upto the half year ended September 2020/2021.
4. The Company has considered the possible effects that may from COVID-19 in the preparation of these interim financial result for the quarter and nine months ended December 31,2021. In assessing the carrying value of its asset and liabilities.The company has considered internal and external information including the economic forecast available, and based on such information and assessment no further adjustments are required to be made and it will not have any affect on "Going Concern" assumption being followed. The impact of the pandemic may differ from that estimated as at the date of approval of these interim financial results.Such changes if any,will be prospectively recognised.The company will continue to closely monitor any material changes to future economic conditions.
5. Exceptional Item amounting to Rs. 382.21 Lacs represent loss on sale of Land and Building (property). Operation of one of the unit alongwith entire plant & machinery has been shifted to another location for better synergies and efficiency in operations; and the property has been disposed off to have additional liquidity for business operations of the company.
6. Figures of the previous period have been regrouped and rearranged wherever necessary to correspond with current period's classification/disclosure.

Date: 14.02.2022

Place: Unnao



For and on behalf of the BOARD


Mukhtarul Amin
Chairman and Managing Director
DIN - 12108

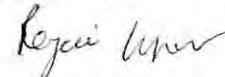


Independent Auditor's Review Report on unaudited standalone quarterly and year to date financial results of Superhouse Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors of Superhouse Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Superhouse Limited (the 'Company') for the quarter ended December 31, 2021 and year to date from April 01, 2021 to December 31, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Rajeev Prem & Associates,
Chartered Accountants
Firm Reg. No. 008905C**



**Rajeev Kapoor
Partner**

M. No. 077827

UDIN: 22077827 ACABPD 4641

Place: UNNAO

Date: February 14, 2022



Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of Superhouse Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors of Superhouse Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Superhouse Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its associates for the quarter ended December 31, 2021 and year to date period from April 01, 2021 to December 31, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the Act), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - (a) List of Subsidiaries:
 - i) Superhouse (UK) Limited, UK
 - ii) Superhouse (USA) International Inc, USA
 - iii) Superhouse Middle East FZC, Ajman
 - iv) Briggs Industrial Footwear Limited, UK
 - v) Linea De Seguridad SLU, Spain
 - vi) Suphouse GMBH, Germany
 - vii) La Compagnie Francaise De Protection SRL, France
 - viii) Creemos International Limited (become subsidiary with effect from 29.12.2021)
 - (b) List of associates:
 - i) Amin International Limited
 - ii) Knowledgehouse Limited
 - iii) Steven Construction Limited
 - iv) Creemos International Limited (ceased to be an associate with effect from 29.12.2021)



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of two subsidiaries included in the consolidated unaudited financial results, whose interim financial results before consolidation eliminations reflect total revenues of Rs. 1627.62 Lacs and Rs. 4678.87 Lacs, total net profit after tax of Rs. 44.65 Lacs and Rs. 84.92 Lacs and total comprehensive income of Rs. 44.65 Lacs and Rs. 84.92, for the quarter ended December 31, 2021 and for the period from April 01, 2021 to December 31, 2021 respectively, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 98.98 Lacs and Rs. 395.05 Lacs and total comprehensive income of Rs. 98.98 Lacs and Rs. 395.05 Lacs for the quarter ended December 31, 2021 and for the period from April 01, 2021 to December 31, 2021, as considered in consolidated unaudited financial results, in respect of four associates, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

7. The consolidated unaudited financial results include the interim financial result of six subsidiaries which have not been reviewed by their auditors, whose interim financial results before consolidation eliminations reflect revenues of Rs. 1455.61 Lacs and Rs. 4441.33 Lacs, total net profit after tax of Rs. (-) 21.95 Lacs and Rs. 95.97 Lacs and total comprehensive income of Rs. (-) 21.95 Lacs and Rs. 95.97 Lacs, for the quarter ended December 31, 2021 and for the period from April 01, 2021 to December 31, 2021 respectively, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

**For Rajeev Prem & Associates,
Chartered Accountants
Firm Registration No. 008905C**

Rajeev Kapoor

**(Rajeev Kapoor)
Partner
M. No. 077827**

UDIN: 22077827ACACLL5158

**Place: UNNAO
Date: February 14, 2022**

