

Registered. Office:

26/1/1A, Strand Road, 2nd Floor, Kolkata-700 001.

Tele. No. +91 33 22313974; CIN L51909WB1980PLC033018

Website: www.sellwinindia.com; E-mail: selltl_1980@ yahoo.co.in

To,

Date: 30.05.2022

BSE Limited, Phiroze Jeejeebhoy Towers, 27th Floor, Dalal Street, Fort, Mumbai- 400 001

Sub: Submission of disclosure pursuant to SEBI (LODR) Regulations, 2015 for the year ended 31st March, 2022.

Ref: Sellwin Traders Limited, Scrip Code: 538875

Dear Sir/Madam,

Please find enclosed herewith the following documents in compliance with SEBI (LODR) Regulations, 2015:

- 1. **Approved Audited Standalone Financial Results** for the year ended 31st March, 2022 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
- 2. Audit Report by the Statutory Auditors on Financial Results for the year ended on 31st March, 2022 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
- 3. Submission of declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4. Submission of Form-A for Financial Year 2021-22 in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015.

Kindly acknowledge the same.

Thanking You,

Yours Faithfully,

For Sellwin Traders Ltd.

Navin Chandra Sharma

N. Shovema.

Managing Director DIN: 00081104

Encl: as above



33, BRABOURNE ROAD, 3RD FLOOR, KOLKATA -700 001

Phone: 2242-5812, 9836121421 (O)

E-mail: rajesh.kankaria@gmail.com

Auditor's Report on Standalone Quarterly Financial Results and Year to date Results of the M/s Sellwin Traders Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
M/s. Sellwin Traders Limited.

OPINION

We have audited the accompanying statement of quarterly and year to date standalone financial results **SELLWIN TRADERS LIMITED** (the "Company") for the quarter and year ended March 31, 2022 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31.03.2022.

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.

Management's Responsibilities for the Standalone Financial Statements

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design,



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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 Statement, Board of Directors are 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 with reference to Statement 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 Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement 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.



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• Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents 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.

For R. K. Kankaria & Co

Chartered Accountants (Firm Registration No. 321093E)

RAJESH KUMAR KANKARIA Digitally signed by RAJESH KUMAR KANKARIA Date: 2022.05.30 21:00:49 +05'30'

R. K. Kankaria

Partner

Membership No. 082796

Place: Kolkata Date: 30-05-2022

UDIN: 22082796AJXZZJ2928

Regd. Office: 26/1A.Strand Road ,2nd Floor , Kolkata 700001, (W.B.), India
Telephone : 033 2252 8489, E-mail: selltl 1980@yahoo.co.in, Website: www.sellwinindia.com
CIN: L51909WB1980PLC033018

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022.

Part I (Rs. in Lakh

Quarter Eng			rter Ended on Year Ended				
Particulars	31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021		
	Audited	Unaudited	Audited	Audited	Audited		
I. Revenue From operations	572.219	383.407	0.000	955.626	5.000		
II. Other Income	0.023	0.070	0.000	0.093	0.000		
III. Total Income from operations (I + II)	572.242	383.477	0.000	955.719	5.000		
IV. Expenses							
Cost of Materials Consumed	0.000	0.000	0.000	0.000	0.000		
Purchase of Stock-in-Trade	591.570	304.737	0.000	896.308	0.000		
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.000	0.000	0.000	0.000	0.000		
Employee Benefit Expenses	1.150	1.350	1.350	5.200	4.700		
Finance Costs	0.116	0.317	0.535	1.037	0.938		
Depreciation and Amortisation Expenses	0.000	0.000	0.000	0.000	0.000		
Other expenditure	8.943	3.703	17.667	22.096	20.086		
Total Expenses (IV)	601.779	310.107	19.552	924.641	25.724		
V. Profit/(loss) before exceptional items and tax (I-IV)	(29.537)	73.370	(19.552)	31.077	(20.724)		
VI. Exceptional Items	0.000	0.000	0.000	0.000	0.000		
VII. Profit/ (loss) before Tax (V-VI)	(29.537)	73.370	(19.552)	31.077	(20.724		
VIII. Tax expense :							
(1) Current tax	0.000	0.126	0.000	0.210	0.000		
(2) Deferred tax	0.000	0.000	0.000	0.000	0.000		
(3) Mat Credit Entitlement	0.000	0.000	0.000	0.000	0.000		
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(29.537)	73.244	(19.552)	30.867	(20.724)		
X. Profit/(loss) from discontinued operations	0.000	0.000	0.000	0.000	0.000		
XI. Tax expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000		
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.000	0.000	0.000	0.000	0.000		
XIII. Profit/(loss) for the period (IX+XII)	(29.537)	73.244	(19.552)	30.867	(20.724		
XIV. Other Comprehensive Income							
A. (i) Items that will not be reclassified to profit or loss	(0.923)	0.000	2.655	(0.923)	2.655		
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000		
B. (i) Items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000		
(ii) Income tax relating to items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000		
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	(30.461)	73.244	(16.897)	29.944	(18.070)		
XVI. Earnings per equity share (for continuing operation):							
(1) Basic	(0.360)	0.893	(0.238)	0.376	(0.253		
(2) Diluted	(0.360)	0.893	(0.238)	0.376	(0.253)		
XVII. Earnings per equity share (for discontinued operation):							
(1) Basic	0.000	0.000	0.000	0.000	0.000		
(2) Diluted	0.000	0.000	0.000	0.000	0.000		
XVIII.Earning per equity share (for discontinued & continuing operation)							
(1) Basic	(0.360)	0.893	(0.238)	0.376	(0.253)		
(2) Diluted	(0.360)	0.893	(0.238)	0.376	(0.253)		
XIX. Paid-up Equity Share Capital	820.000	820.000	820.000	820.000	820.000		
Face value of Equity Share Capital	10.000	10.000	10.000	10.000	10.000		
XX. Other Equity (Reserves excluding Revaluation Reserves)	0.000	0.000	0.000	(656.085)	(686.029)		

Part II

Select Information for the Quarter and Year ended on 31st March, 2022

		Quarter Ended	on	Year Ended	
Particulars	31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
	Audited	Unaudited	Audited	Audited	Audited
A. PARTICULARS OF SHAREHOLDING					
1 Public shareholdings					
- No. of shares	6037450	6037450	6037450	6037450	6037450
- % of Shareholdings	73.63%	73.63%	73.63%	73.63%	73.63%
2 Promoters and promoter group shareholding				7 010010	1 0100 /0
a) Pledged/Encumbered					
Number of shares		-			-
Percentage of shares (as a % of the total shareholding of promoter and promoter group)		-			
Percentage of shares (as a % of the total share capital of the Company)		-			-
b) Non-encumbered					
Number of shares	2162550	2162550	2162550	2162550	2162550
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	-	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company)	26.37%		26.37%	26.37%	26.37%

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Statment of Changes in Equity for the period ended 31st March, 2022		Rs. in Lakhs)
A. Equity Share Capital	31.03.2022	31.03.2021
Balance at the beginning of the reporting period	820.000	820.000
Changes in equity share capital during the year	0.000	0.000
Balance at the end of the reporting period	820.000	820,000

31.03.2022			(Rs. in Lakhs) 31.03.2021					
B. Other Equity	Capital Reserve	General Reserve	Profit & Loss A/c	Fair Valuation for Equity Instrument through Other Comprehensive Income	Capital Reserve	General Reserve	Profit & Loss A/c	Fair Valuation for Equity Instrument through Other Comprehensive Income
Balance at the beginning of the reporting period	5.550	199.641	(44.547)	(846.672)	5.550	199.641	(23.823)	(849.33)
Changes in accounting policy or prior period errors	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-
Restated balance at the begining of the reporting period	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Total comprehensive	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Income for the year	0.000	0.000	30.867	0.000	● 0.000	0.000	(20.724)	
Transfer to retained earnings	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-
Any other change (to be specified) Created During the year	0.000	0.000	0.000	(0.923)	0.000	0.000	0.000	2.66
Any other change (to be specified) Provision for Standard Assets	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Balance at the end of the reporting period	5.550	199.641	(13.680)	(847.595)	5.550	199.641	(44.547)	(846.67)
Total Other Equity	(656.085) (686.029)							

Investors Complaint	As at 31/03/2022
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

STANDALONE BALANCE SHEET

CIANDALONE DALANCE STILET (Rs. in Laki				
Particulars	As at 31-03-2022	As at 31-03-2021		
	Audited	Audited		
ASSETS				
NON-CURRENT ASSETS				
(a) Property, Plant and Equipment	0.024	0.02		
(b) Capital work-in-progress	0.000	0.00		
(c) Investment Property	0.000	0.00		
(d) Goodwill	0.000	0.00		
(e) Other Intangible assets	0.000	0.00		
(f) Intangible assets under development	0.000	0.00		
(g) Biological Assets other than bearer plants	0.000	0.00		
(h) Financial Assets				
(i) Investments	137.405	138.3		
(ii) Trade receivables	0.000	0.0		
(iii) Loans	0.000	0.0		
(i) Deferred tax assets (net)	0.000	0.0		
(j) Other non-current assets	0.000	7.7		
Total Non-Current Assets :	137.429	146.0		
CURRENT ASSETS				
(a) Inventories	0.000	0.0		
(b) Financial Assets				
(i) Investments	0.000	0.0		
(ii) Trade receivables	955.626	5.7		
(iii) Cash and cash equivalents	2.148	3.2		
(iv) Bank balances other than(iii) above	0.000	0.0		
(v) Loans	0.000	0.0		
(vi) Others (to be specified)	0.000	0.0		
(c) Current Tax Assets (Net)	0.000	0.0		
(d) Other current assets	0.022	3.7		
Total Current Assets :	957.796	12.7		
TOTAL ASSETS	1095 225	158.8		

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EQUITY AND LIABILITIES EQUITY (a) Equity Share capital	820.000	820.000
(b) Other Equity		
Total Equity:	(656.085 163.915	
Total Equity .	103.913	133.9/1
LIABILITIES	1	
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	21.972	16.039
(ii) Trade payables	0.000	0.000
(iii)Other financial liabilities (other than those specified in item (b), to be specified)	0.000	0.000
(b) Provisions	0.000	0.443
(c) Deferred tax liabilities (Net)	0.011	0.011
(d) Other non-current liabilities	0.000	0.000
Total Non-Current Liabilities :	21.983	16.492
Current Liabilities	7	
(a) Financial Liabilities		
(i) Borrowings	0.000	0.000
(ii) Trade payables	896.308	0.000
(iii) Other financial liabilities (other than those specified in item (c))	0.000	0.000
(b) Other current liabilities	13.019	8.379
(c) Provisions	0.000	0.000
(d) Current Tax Liabilities (Net)	0.000	
Total Current Liabilities :	909.326	8.379
TOTAL EQUITY AND LIABILITIES	1095.225	158.842

Notes:

- 1. The above audited standalone Financial Results for the quarter and year ended March 31, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 2022. The Statutory Auditors of the Company have conducted an audit of the above standalone financial results for the quarter and year ended March 31, 2022.
- 2. The above standalone financial results for the quarter and year ended March 31, 2021 are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed unde section 133 of Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3. The financial assets is classified and measured at amortised cost, fair value through other comprehensive income or fair value through profit & loss as per Ind-AS. (Investment in unqoted equity shares has been valued on the basis of available balance sheet as on 31-03-2021, of the investee companies.)

One of the Investment in unquoted equity shares namely, Rajesh Projects (India) Pvt. Ltd. has not filed its Balance Sheet post 31.03.2018 with the ROC and hence we do not have the latest financial statements for carrying out fair valuation of our holding. Further as per the Master Data on the MCA Website, the company is under Corporate Insolvency Process. Considering these factors we have valued our investments in Rajesh Projects (India) Pvt. Ltd. at Face Value.

- 4. The company has Trade Receivables of Rs.11,50,000/- and Advances given of Rs. 15,41,000 to Rajesh Projects (India) Pvt. Ltd.. But as mentioned in note no. 3, the company Rajesh Projects (India) Pvt. Ltd. Is under Corporate Insolvency Process and hence an amount of Rs.11,50,000 and Rs. 15,41,000 has been provided for 100% (50% in current financial year) of Trade Receivables and Other Advances of the aforesaid company since the company do not foresee any recovery of the same.
- 5. The company recognises deferred tax asset only when it is probable that taxable profit will be available against which the deductible temporary differences can be utilised. The company has not recognised any Deferred Tax Assets on Fair Value Changes of Investments as there is no reasonable certainty that there will be sufficient taxable income / gain that would arise in future that could be set off against the unabsorbed capital loss.
- 6. No Investors complaint remains pending at the quarter ended on 31st March, 2022.
- 7. The company operates only in one Business Segment, hence does not have any reportable Segments as per Ind-AS 108 "Operating Segments".
- 8. Previous quarter's / year's figure have been regrouped / reclassified and rearranged wherever necessary to correspond with the current quarters's / year's classification / disclosure.
- 9. The above financial results are also available on the Company's website www.sellwinindia.com and BSE Limited's website www.bseindia.com.

By order of the Board
For SELLWIN TRADERS LIMITED

11. Sharma

Navin Chandra Sharma (Managing Director)

Place : Kolkata Date : 30.05.2022

DIN: 00081104

RAJESH KUMAR KANKARIA

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CIN:L51909WB1980PLC033018

Cash Flow Statement for the Year Ended 31st March, 2022

	<u>Particulars</u>	As at 31	1.03.2022	As at 31	.03.2021
A	Cash Flow From Operating Activities Net Profit Before Tax and Extraordinary Items Adjustment For: Interest on IT Refund Provision for Doubtful Debt Provision for Amount not recoverable	- - 7.71	31.08	5.75 7.71	(20.72)
	Fair Valuation for Equity Instrument through Other Comprehensive Income	_	7.71	_	13.46
	Operating Profit Before Working Capital Changes		38.78		(7.26)
	Changes in Working Capital: Decrease/(Increase) in Trade Payable Decrease/(Increase) in Other Current Assets (Decrease)/Increase in Other Current Liabilities (Decrease)/Increase in Loan Liabilities Decrease/(Increase) in Trade Receivables Cash Generated From Operating Activities	896.32 3.73 4.20 5.93 (949.88)	(39.70 <u>)</u> (0.92)	- 3.08 (6.68)	(3.60)
	Less: Income Tax paid/(refund)		0.21		0.38
В	Net Cash From Operating Activities Cash Flow From Investing Activities Increase/ (Decrease) of Fixed Assets Increase/ (Decrease) of Investments	-		-	(11.24)
С	Cash Flow From Financing Activities			-	_
	,				-
	Net Increase/(Decrease) in Cash & Cash Equivalent Cash & Cash Equivalent At the Beginning of the Year Cash & Cash Equivalent at the End of the Year	r	(1.13) 3.28 2.15		(11.24) 14.52 3.28
1	NOTES Cash Flow Statement has been prepared under the Cash flows" issued by the Institute of Chartered Acc			in Ind AS -7	"Statement of

2	Cash & Cash Equivalents Comprise:
	Cash on Hand
	Cash on Hand Balance With Schedule Banks in current Account

	As at 31.03.2022	As at 31.03.2021
	0.18	1.29
	1.97	1.99
ı	2.15	3 28

By order of the Board For SELLWIN TRADERS LIMITED

Navin Chandra Sharma (Managing Director) DIN: 00081104

Place : Kolkata Date : 30.05.2022

RAJESH Digitally signed by RAJESH KUMAR KANKARIA Date: 2022.05.30 21:02:44 +05'30'



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Tele. No. +91 33 22313974; CIN L51909WB1980PLC033018

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Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Navin Chandra Sharma (DIN: 00081104), Managing Director & CEO, hereby declare that the Statutory Auditors of the Company, M/s. R. K. Kankaria & Co., Chartered Accountants, (Firm Registration No. 321093E) have issued unmodified opinion on Standalone Financial Results of the Company for the financial year ended March 31, 2022.

For Sellwin Traders Ltd.

KI. Sharing

Navin Chandra Sharma Managing Director

DIN: 00081104

Place: Kolkata Date: 30.05.2022



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Website: www.sellwinindia.com; E-mail: selltl_1980@yahoo.co.in

FORM - A

		MW-A
1	Name of the Company	Sellwin Traders Limited
2	Annual financial statement for the year ended	2021-2022
3	Type of Audit observation	Unmodified Opinion
4	Frequency of observation	No such observations
5	To be signed by -	
	o ,	N. Sharma
	CEO / Managing Director	Mr. Navin Chandra Sharma
	• CFO	Seura V Pau soy Mr. Sourav Pandey
	Auditor of the Company	For, R. K. Kankaria & Co. Chartered Accountants (Firm Registration No.: 321093E)
		RAJESH KUMAR KUMAR KANKARIA KANKARIA Date: 2022.05.30 21:03:39 +05'30'
		(R. K. Kankaria) Partner Membership No. 82796 Van Shali kuwari Shaw
	Audit Committee Chairman	Ms. Vaishali Kumari Shaw

